




Annual
Comprehensive
Financial Report



Winnebago
County, IL



Fiscal Year End
September 30, 2023



County of Winnebago, Illinois

Annual Comprehensive Financial Report

September 30, 2023

Prepared by:

Winnebago County Finance Department
Chief Financial Officer, Steve Schultz
Finance Director, Molly Terrinoni

County of Winnebago, Illinois

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Introductory Section



WINNEBAGO COUNTY

— ILLINOIS —

March 25, 2024

To the Citizens of Winnebago County, Illinois,
Chairman and Members of the County Board
County of Winnebago, Illinois

We are pleased to submit the Annual Comprehensive Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2023, as prepared by the County's Finance Department. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This Annual Report is provided to fulfill that requirement for the fiscal year 2023. The financial statements included in the Annual Report conform to generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

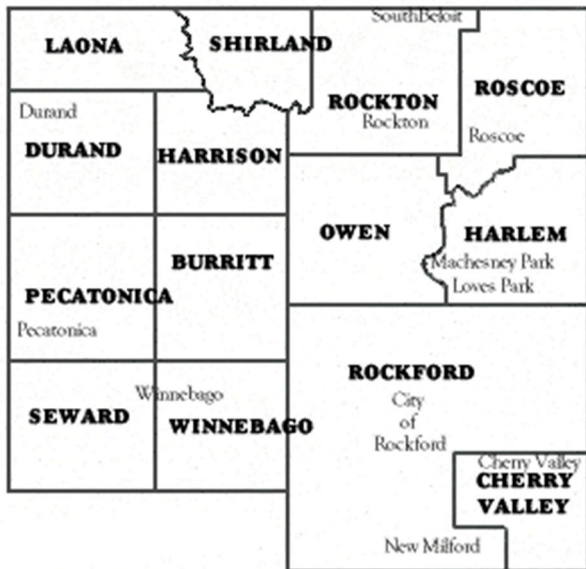
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital outlay, debt service, administrative) by department. Transfers of budgeted amounts between funds or any amendments to the originally approved budget require approval by the County Board.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, Management's Discussion and Analysis can be found on pages xii-xxix of the financial section of this report.

Profile and History of Winnebago County



The County of Winnebago was established in 1834 by an Act of the Illinois State Legislature. It was named for the Winnebago Tribe of Native Americans. Winnebago County is located in the north central part of Illinois and is neighboring Boone, DeKalb, Ogle and Stephenson counties as well as Rock and Green Counties in Wisconsin. The County covers a total area of 519 square miles – 513 square miles of land and 6 square miles of water. The 2020 estimated population by the U.S. Census Bureau is 285,350. The county is comprised of 3 major cities, 8 villages and 14 townships, spanning across 11 jurisdictions.



Winnebago County is divided into 20 County Board districts with one elected representative from each district. There are 9 officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Board Chairman, County Clerk and Recorder, Regional Superintendent of Schools, Sheriff, States Attorney, and Treasurer. The County Board Chairperson appoints with the advice and consent of the County Board, and the County Administrator implements policies, manages daily operations and oversees department directors. The Administrator also works to prepare the annual budget, which is recommended to the County Board for approval.

The County provides a range of services for its citizens including law enforcement, construction and maintenance of roads and bridges, property assessment and tax collection, official records, elections, document recording, building review and inspection services, planning and zoning, social service programs, judicial functions, health services, animal control services, emergency disaster and response planning, and environmental protection, groundwater protection, and an assisted-living facility.

Economic Condition of Winnebago County, IL

Economic Development

There are several major initiatives for Winnebago County, and at the top of the list is economic development. Overall, in the area there is a general increase in the expansion and creation of jobs related to the trucking industry. Interest has risen for existing companies within the county to explore expansion due to its central location and proximity to Chicago, Madison and Milwaukee. The connectivity to I-90 and I-88 is a consistent strength for Winnebago County. Over the last two years, Winnebago County has been able to bring in nearly \$60 million in development for the Rock 39 Industrial Park on Baxter and Mulford roads near I-39 in Rockford, IL. The industrial park is also home to Berner Foods, FedEx, XPO Logistics and soon to be home to Amazon and Microsoft distribution centers. Another initiative also comes on the sustainability front, with developments underway for the Air Liquide bio-gas to renewable natural gas processing plant in Winnebago County. The 15,500 square-foot multi-building facility will generate hundreds of jobs for the region. Located in Rockford, Illinois, the new production unit will produce biomethane from biogas from a solid waste treatment plant, owned and operated by Waste Connections Inc. It will have a production capacity of 380 GWh per year, which represents the largest production capacity per plant for the Group. It will be operational by the end of 2024.

Gaming Revenue

The Rockford Casino: A Hard Rock Opening Act had record earnings in 2023, bringing in more than \$69 million. According to a report from the Illinois Gaming Board, the casino made \$3.6 million on new table games that were introduced earlier in the year. The bulk of the money, more than \$65 million, came from slot machine earnings. The State of Illinois will take nearly \$12 million of that revenue, with the City of Rockford collecting just over \$4 million. 2023 was the casino's second year of operation. The Gaming Board's report showed that 613,000 visited last year, besting 2022's 463,000 and \$55 million annual haul, an increase of 26%. Local gambling tax revenue is shared between Rockford (70%), Winnebago County (20%), Loves Park (5%) and Machesney Park (5%). Rockford's permanent casino, a 180,000 square-foot casino to be located just down the street from its temporary location, is still under construction but is expected to open Labor Day weekend in 2024.

Tourism

The money visitors spend in Winnebago County continues to increase as the industry bounces back after the coronavirus pandemic. According to the Illinois Office of Tourism, visitors spent a record-breaking \$508.5 million in 2022 in Winnebago County, a 16.5% increase over 2021. The \$508.5 million in tourism revenue for Winnebago County surpasses a pre-pandemic record of \$480 million set in 2019. The total revenue number includes hotel spending, recreation, food, and beverage along with retail and transportation dollars received from people who live more than 50 miles from Winnebago County. The growth in tourism revenue in Winnebago County was part of a trend seen across the area and across the state. According to the Rockford Area Convention and Visitors Bureau, record tourism spending in 2022 contributed to the creation of 782 new positions for local individuals for a total of 4,580 jobs, \$158 million in payroll, \$13.8 million in local tax revenue and \$32.7 million in state tax revenue.

Airport Growth

Named the fastest-growing cargo airport in 2019, the Chicago Rockford International Airport (RFD) demonstrates a surge in cargo numbers and sets itself up for a successful year for its passengers. The latest cargo and passenger numbers coming out of the airport may be down but officials there say the airport remains poised for growth in 2024. The Rockford airport is home to the second-largest UPS hub in North America and a major base of operations for Amazon Air, as well as welcoming international air cargo handler Menzies in 2023. In 2023, 3.1 billion pounds of landed weight traveled through RFD. In comparison to pre-pandemic figures, there were 2.3 billion pounds in 2019 and 2.1 billion in 2018. The airport had 238,166 passengers in 2023, a 1% drop compared to 2022. RFD officials report that the airport's 9.8% year-over-year drop in cargo operations is a temporary

downturn that should not overshadow promising growth prospects for the coming year. The airport is adding direct flights to Nashville and Los Angeles in the coming months, which are expected to bolster passenger numbers in the years to come. The airport is served by Allegiant Air, which currently offers eight flights to nonstop destinations including Las Vegas, NV; Los Angeles, CA, Nashville, TN, Phoenix, AZ; and Orlando, Clearwater, Punta Gorda, and Sarasota, FL.

Manufacturing

Long a leader in automotive, production technology and metalworking, the region's manufacturing sector has gradually pivoted toward advanced manufacturing disciplines. Collins Aerospace has unveiled a new advanced power electric systems lab designed to take a new generation of electric-powered aircraft from theory to reality. "The Grid" represents a \$50 million investment by the company into its facility at in Rockford, Illinois on the city's south side. The remodeled 25,000-square-foot space was described as "an engineer's playground" to produce cutting-edge motors, controllers, generators, and distribution systems. The facility is considered a central pillar to the aviation industry's drive to achieve net-zero carbon emissions by 2050. Collins Aerospace is one of the city's largest employers with approximately 2,000 workers, and it contributes to the region's position as a leader in aerospace hub. The Grid is opening roughly a year after Collins Aerospace in Rockford opened its \$18 million wind tunnel, which allowed the company to streamline testing of its Ram Air Turbine product family. The fully automated, state-of-the-art tunnel will allow Collins Aerospace to streamline the testing of its Ram Air Turbine product family with real-time data analytics. Over \$7 billion in battery and electric vehicle manufacturing is coming to Illinois, creating more than 5,000 local jobs. Stellantis' announcement to reopen the Belvidere Assembly Plant is just one of the recent developments in domestic manufacturing happening across the country from the Inflation Reduction Act (IRA). Bolstered by the IRA and Illinois' manufacturing policies, Illinois Governor J.B. Pritzker and the United Auto Workers (UAW) are converging to revitalize state manufacturing hubs that once thrived in the Rock River Valley, like the recently shuttered Belvidere Assembly Plant. Stellantis' reinvestment in the Belvidere Assembly Plant and the creation of a new battery facility will also help Illinois and the U.S. achieve climate policy goals and support a transition to clean, electrified transportation supported with a domestic supply of vehicles and batteries. Total employment is expected to reach 2,500 jobs, including the rehire of previously laid off employees that were forced to relocate across the country.

Housing Market

Higher mortgage rates, a lack of inventory and the highest home prices in the history of the Rockford housing market made 2023 one for the record books. The housing market in the Rockford region broke three records last year, including the highest ever annual average sales price. The region also saw its lowest ever housing inventory and it was the fastest pace for homes to sell once hitting the market. The new records were largely driven by rising mortgage rates, which made 2023 one of the toughest years to buy a house, according to the Northwest Illinois Alliance of Realtors. Home sale prices rose 7% from an average of \$179,867 in 2022 to \$192,431 last year. The highest-ever price in a single month came in August, when home sales peaked at \$205,198. There was an average of 283 homes for sale each month in 2023. That's a nearly 24% drop from an average of 370 homes on the market monthly in 2022. In 2019, there was an average 1,029 homes for sale each month.

Long-term Financial Planning

Currently the County is engaged in the development of a long-term capital budget and has met with the departmental stakeholders to understand the needs, prioritize and secure appropriate funding sources. The County is committed to maintaining the economic reserves of the General and Public Safety Sales Tax Funds and has set that as a priority in the development of the next budget.

Budget Policy

The County has adopted a budget policy which outlines the development of the County's Annual Budget, Appropriations Ordinance and Levy Ordinance. The policy also lays out the timeline for the budget process.

The County's formal budget policy requires that the General and Public Safety Sales Tax Funds maintain an unrestricted (total of assigned and unassigned) fund balance equal to three months of budgeted operating expenditures.

Independent Auditor's Report

The financial statements of the County are audited annually as required by state statute. The requirements of this law have been fulfilled and an unmodified opinion on the financial statements has been issued by the certified public accounting firm of Baker Tilly US, LLP.

Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for thirty-four years (fiscal year ended 1988-2003 and 2005-2022). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

Acknowledgements

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department led by Molly Terrinoni, Finance Director. I would like to express my appreciation to all the members of the departments who assisted in and contributed to its preparation. I would also like to thank the office of the Winnebago County Board Chairman and the members of the County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

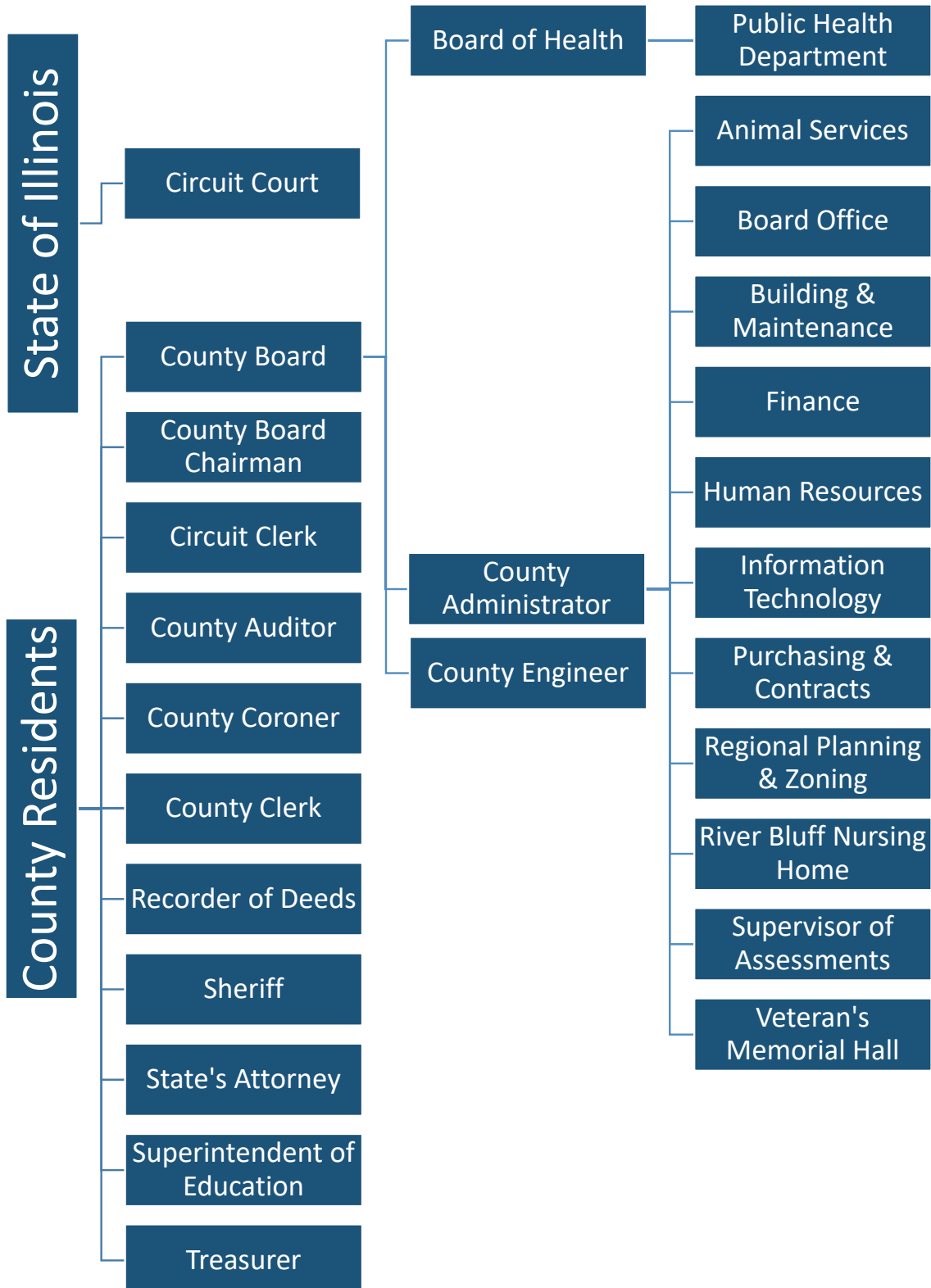


Steve Schultz
Chief Financial Officer



WINNEBAGO COUNTY

— ILLINOIS —



County of Winnebago, Illinois

Principal Officials

September 30, 2023

County Board Members

Paul Arena
Aaron Booker
John Butitta
Jean Crosby
Angela Fellars
Angie Goral
John Guevara
Valerie Hanserd
Joe Hoffman
Brad Lindmark

Kevin McCarthy
Keith McDonald
Tim Nabors
John Penney
Jaime Salgado
Christopher Scrol
John Sweeney
Dave Tassoni
Michael Thompson
Jim Webster

Other Elected Officials

Joseph Chiarelli, County Board Chairman
J. Hanley, State's Attorney
William D. Crowley, County Auditor
Thomas A. Klein, Circuit Clerk
John S. Lowry, Chief Judge of the Circuit Court
Lori Gummow, County Clerk and Recorder
Jennifer Muraski, County Coroner
Gary L. Caruana, County Sheriff
Scott Bloomquist, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

Patrick Thompson, County Administrator
Steve Schultz, Chief Financial Officer
Christopher Dornbush, Chief Operating Officer (effective 10/01/2023)
Sandra Martell, Public Health Administrator
Carlos Molina, County Engineer
Thomas Hodges, Supervisor of Assessments
Laura Schaffer, Nursing Home Administrator
Jennifer Stacy, Interim Administrator of Animal Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Winnebago
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO

Financial Section

Independent Auditors' Report

Independent Auditors' Report

To the Honorable Chair and Members of the County Board of the
County of Winnebago

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Winnebago (the County), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of September 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic 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 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 supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the Introductory Section and Statistical Section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2024 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 solely 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 effectiveness of the County's 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.



Chicago, Illinois
March 25, 2024

Management's Discussion and Analysis

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2023

This section of the County of Winnebago, Illinois' (the County) annual comprehensive financial report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended September 30, 2023. Additional information outside the scope of this analysis can be found in the Letter of Transmittal, located at the front of the annual comprehensive financial report, and the basic financial statements, including the accompanying notes to financial statements, which follows this section.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at September 30, 2023, by \$363.5 million. Of this amount, \$181.1 million represents net investment in capital assets, \$123.5 million represents net position restricted for specific activities, and \$58.9 million represents unrestricted net position. Net position for governmental activities was \$364.6 million while net position for business-type activities was \$(1.1) million, totaling \$363.5 million at September 30, 2023.
- The net position of the governmental type activities increased 13.9% (\$44.5 million) and the business type activities decreased 133.8% (\$4.5 million), respectively.
- The program revenues of governmental activities decreased \$4.8 million or 6.4% from the amount reported in 2022. General revenues decreased \$7.8 million or 4.8%. During the same period governmental activities expenses increased \$24.5 million or 15.8%.
- The County's governmental funds reported a combined ending fund balance of \$205.4 million as of September 30, 2023, compared to \$174.5 million as of September 30, 2022, which represents an increase of \$30.9 million or 17.7%. Approximately \$60.6 million is unassigned and available for spending at the government's discretion.
- At the end of the current fiscal year unassigned fund balance for the General Fund was \$60.7 million or 101.3% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$55.7 million or 95.1% of total General Fund expenditures. The County Board has adopted a fund balance policy requiring the County to maintain unassigned fund balance in the General Fund to fund operations for a period of at least three months (25% of expenditures).

County of Winnebago, Illinois

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(Unaudited)

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- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences and net other post-employment benefit obligations) totaled \$96.7 million as of September 30, 2023 compared to \$120.3 million as of September 30, 2022 which represents a decrease of \$23.6 million or 19.6%. The County reduced bond and debt certificate payable by \$21.0 million and reduced other long-term commitments by \$2.0 million. There were no business-type activities long-term obligations (excluding unamortized premiums, compensated absences and net other post-employment benefit obligations) as of September 30, 2023 and 2022. There were no issuances for business-type activities during fiscal year 2023.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The basic financial statements present two different views of the County through the use of government-wide financial statements and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements that will enhance the reader's understanding of the financial position of the County.

In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement establishes accounting and financial reporting requirements related to subscription-based information technology agreements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This standard was implemented October 1, 2022; however, the applicable agreements were not material to the financial statements.

Government-Wide Financial Statements. The government-wide financial statements report information about the activities of the County as a whole, and are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the County's assets, deferred outflows, liabilities and deferred inflows 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.

County of Winnebago, Illinois

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The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are from charges for services paid by recipients or operating/capital grants and contributions. The comparison of direct expenses with program revenues identifies the extent to which each activity is self-financing or draws from the general revenues of the County. General revenues include property taxes, sales tax, state income taxes, replacement taxes, other taxes, grant revenues and investment income.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, health and welfare, and judicial. The business-type activities of the County include the River Bluff Nursing Home and the operations of the property owned at 555 North Court Street.

The government-wide financial statements can be found on pages 1-2 of this report.

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

Governmental Funds. Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. Therefore, unlike government-wide financial statements, government fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so readers may better understand the long-term impact of the government's near-term financial decisions. A reconciliation is provided to facilitate this comparison between governmental funds and government-wide financial statements.

County of Winnebago, Illinois

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The County maintains ninety-five governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Public Safety Sales Tax Fund, Illinois Municipal Retirement Fund, Tort Liability Fund, Mental Health Tax Fund, and American Rescue Plan Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements and the reconciliation to government-wide financial statements can be found on pages 3-6 of this report.

Proprietary Funds. Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds - enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for its nursing home and the operations of a building located at 555 North Court Street. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central stores, car pool, copier activities and employee health insurance. Because internal service funds predominantly benefit governmental rather than business-type functions, their assets and liabilities have been included with governmental activities in the government-wide financial statements.

The enterprise funds, all of which are considered to be major funds of the County, are reported separately as proprietary fund financial statements in the basic financial statements. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements.

The County also adopts an annual appropriated budget for all proprietary funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided.

The basic proprietary fund financial statements can be found on pages 7-10 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. 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 accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 11-12 of this report.

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Notes to the Basic Financial Statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

The notes to the financial statements can be found on pages 13-51 of this report.

Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the Court Services Grants Fund, FEMA Grant Fund, State's Attorney Federal Forfeiture Fund, Emergency Rental Assistance Program I Fund, Public Defender Grant Fund, 2012G Bond Project Fund, 2015A Project Fund, 2017A General Obligation Debt Certificates Fund, and 2020A Project Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

This report includes certain required supplementary information (RSI), which includes budgetary comparison statements for the general fund and each major special revenue fund to demonstrate compliance with the budget. The budgetary comparison statement presents four columns: 1) the original budget adopted by the County Board; 2) the final budget as amended by the County Board; 3) the actual expenditures; and 4) the variance between the final budget and the actual expenditures. RSI also includes additional information about the County's pension plans and other post-employment benefits.

Following the RSI is the supplementary information section, which includes the combining statements, individual fund schedules, and budgetary comparison schedules for non-major governmental funds, as well as various statements and schedules for proprietary funds and fiduciary funds.

The RSI and supplementary information can be found on pages 52-206 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$363.5 million at the close of the most recent fiscal year. Net position increased \$40.0 million from \$323.5 million to \$363.5 million or 12.4% from the prior year.

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Approximately 49.8% of the County's net position reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

County of Winnebago Net Position
(Expressed in Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
Current and other assets	\$ 314,029	\$ 389,759	\$ (2,363)	\$ 11,644	\$ 311,666	\$ 401,403
Capital assets	225,452	233,404	4,883	5,340	230,335	238,744
Total assets	<u>539,481</u>	<u>623,163</u>	<u>2,520</u>	<u>16,984</u>	<u>542,001</u>	<u>640,147</u>
Deferred outflows of resources	48,761	10,489	3,733	389	52,494	10,878
Current liabilities	28,064	32,342	3,441	5,382	31,505	37,724
Noncurrent liabilities	154,009	171,912	816	767	154,825	172,679
Total liabilities	<u>182,073</u>	<u>204,254</u>	<u>4,257</u>	<u>6,149</u>	<u>186,330</u>	<u>210,403</u>
Deferred inflows of resources	41,542	109,235	3,131	7,867	44,673	117,102
Net position:						
Net investment in capital assets	176,180	161,724	4,883	5,340	181,063	167,064
Restricted	123,369	208,047	155	9,128	123,524	217,175
Unrestricted	65,078	(49,608)	(6,173)	(11,111)	58,905	(60,719)
Total net position	<u>\$ 364,627</u>	<u>\$ 320,163</u>	<u>\$ (1,135)</u>	<u>\$ 3,357</u>	<u>\$ 363,492</u>	<u>\$ 323,520</u>

Net position of the County's governmental activities increased by 13.9% (\$364.6 million at September 30, 2023 compared to \$320.2 million at September 30, 2022). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by 231.2% (\$65.1 million at September 30, 2023 compared to \$(49.6) million at September 30, 2022). Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities decreased by 40.7% or \$84.7 million. The invested in capital assets, net of related debt category increased by 8.9% or \$14.5 million.

Net position of business-type activities decreased by 133.8% in 2023 (\$1.1) million at September 30, 2023 compared to \$3.4 million at September 30, 2022). The County generally can only use net position of these funds to finance the continuing operations of River Bluff Nursing Home and the operations of 555 North Court Street building.

County of Winnebago, Illinois
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County of Winnebago Change in Net Position
(Expressed in Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 43,736	\$ 47,439	\$ 12,644	\$ 9,277	\$ 56,380	\$ 56,716
Operating grants and contributions	25,515	26,420	843	783	26,358	27,203
Capital grants and contributions	5	170	-	-	5	170
General revenues:						
Taxes	115,094	114,451	1,877	1,901	116,971	116,352
Intergovernmental revenues	30,258	50,066	-	-	30,258	50,066
Miscellaneous	1,856	1,712	1	1	1,857	1,713
Unrestricted investment earnings	7,341	697	43	6	7,384	703
Total revenues	<u>223,805</u>	<u>240,955</u>	<u>15,408</u>	<u>11,968</u>	<u>239,213</u>	<u>252,923</u>
Expenses:						
Government activities:						
General government	41,280	52,543	-	-	41,280	52,543
Public safety	74,630	50,472	-	-	74,630	50,472
Highway and streets	17,693	14,197	-	-	17,693	14,197
Health and welfare	24,327	19,751	-	-	24,327	19,751
Judicial	19,462	14,255	-	-	19,462	14,255
Interest on long-term liabilities	2,006	3,661	-	-	2,006	3,661
Nursing home	-	-	19,305	16,779	19,305	16,779
Court Street activities	-	-	537	411	537	411
Total expenses	<u>179,398</u>	<u>154,879</u>	<u>19,842</u>	<u>17,190</u>	<u>199,240</u>	<u>172,069</u>
Increase (decrease) in net position before transfers	44,407	86,076	(4,434)	(5,222)	39,973	80,854
Transfers	58	(4,517)	(58)	4,517	-	-
Net change in fund balance	<u>44,465</u>	<u>81,559</u>	<u>(4,492)</u>	<u>(705)</u>	<u>39,973</u>	<u>80,854</u>
Net position, October 1,	320,163	238,604	3,357	4,062	323,520	242,666
Net position, September 30	<u>\$364,628</u>	<u>\$ 320,163</u>	<u>\$ (1,135)</u>	<u>\$ 3,357</u>	<u>\$ 363,493</u>	<u>\$ 323,520</u>

County of Winnebago, Illinois

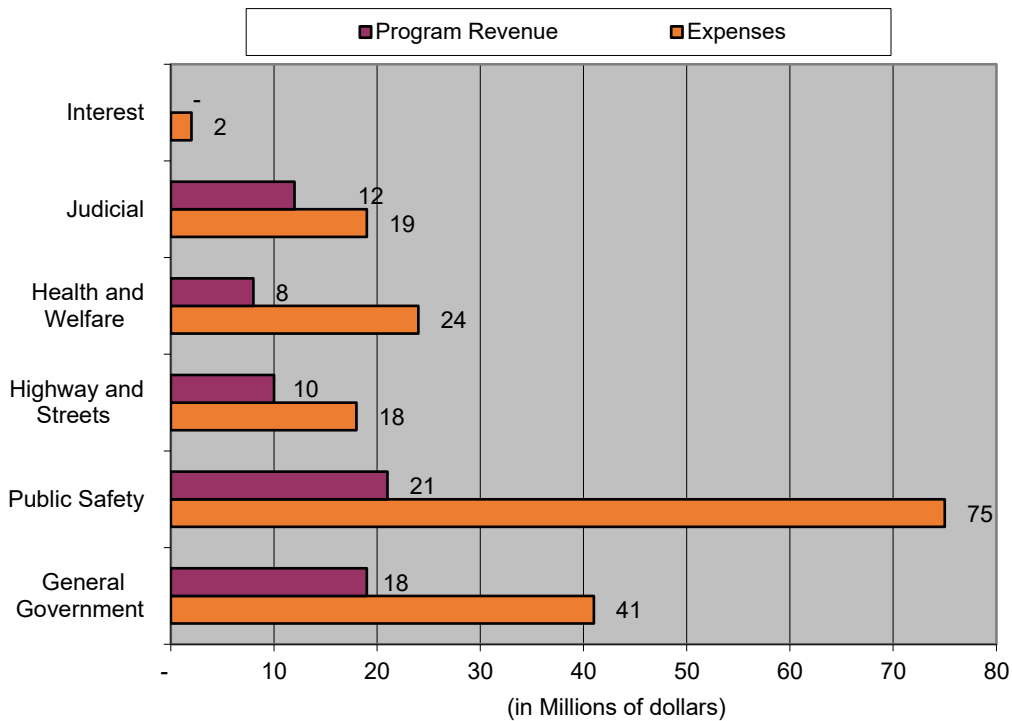
Management's Discussion and Analysis (Unaudited)

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Governmental activities. Governmental-type activities increased the County's total net position by \$44.5 million, accounting for 111.2% of the increase in total government-wide net position.

This following chart compares program revenue and expenses for the individual governmental activities for the current year. As the chart reflects, all governmental activities relied on general revenues to support the function.

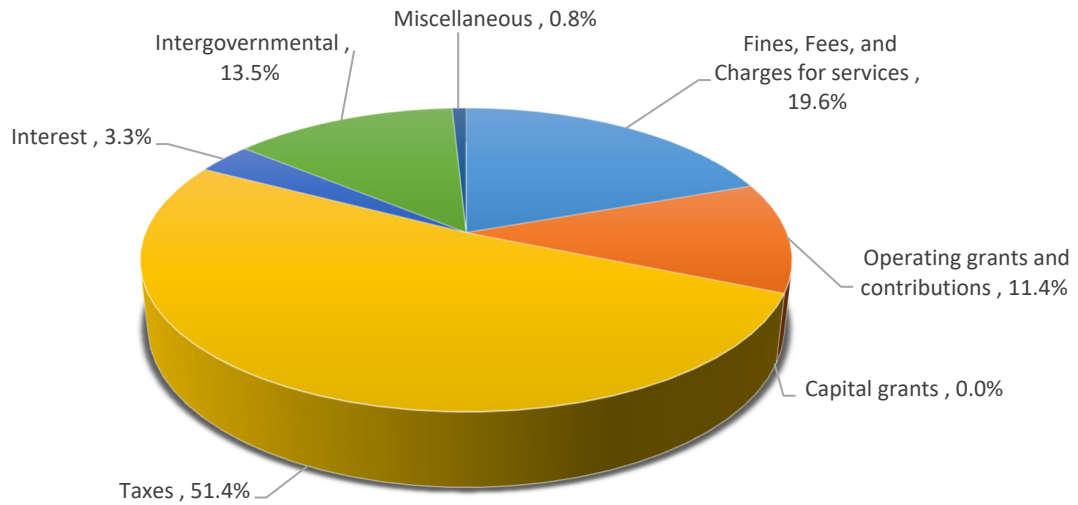
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois
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The following chart shows the percent of the total for each source of revenue supporting governmental activities.

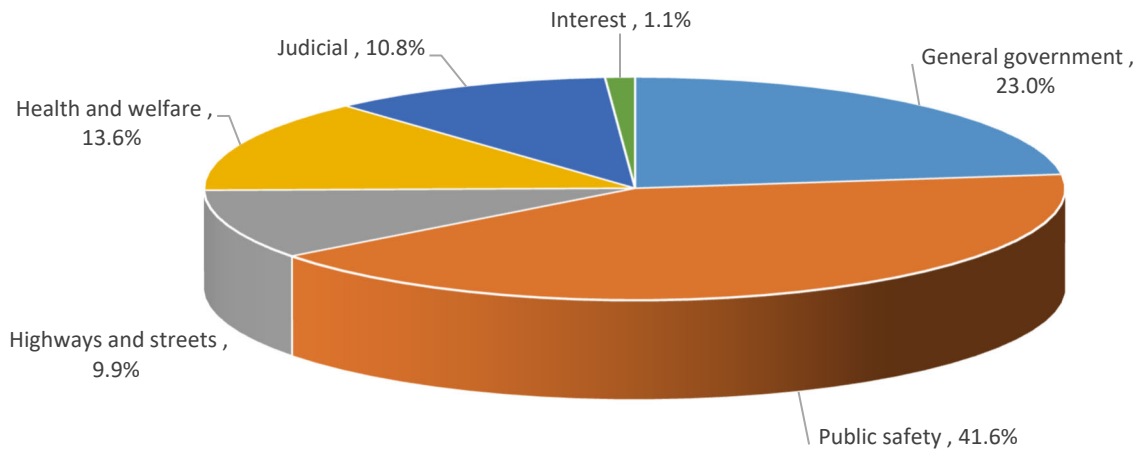
Governmental Activities Revenue by Source



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The following chart shows the percent of the total for each functional expense of the governmental activities.

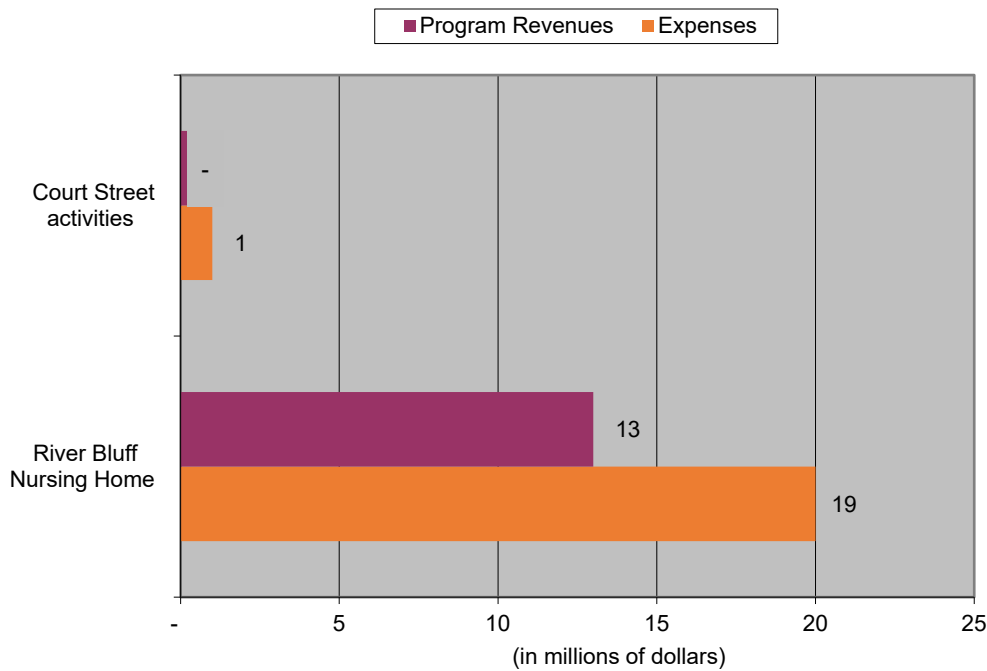
Governmental Activities Expenses by Function



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Business-type activities. Business-type activities decreased the County’s net position by \$4.5 million after transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

Business-type Activities Program Revenues and Expenses



Capital Assets. The County’s investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounted to \$230.3 million (net of accumulated depreciation). This investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings, equipment, and infrastructure (roadway and bridges). The total decrease in the County’s capital assets for the current fiscal year was 3.5%.

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Capital Assets at Year-end
(Net of Depreciation, in millions)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 21.1	\$ 21.8	\$ 0.6	\$ 0.6	\$ 21.7	\$ 21.2
Buildings	224.8	224.3	16.7	16.5	241.5	240.8
Land Improvements	0.8	0.6	-	-	0.8	0.6
Equipment	50.8	50.5	2.2	2.2	53.0	52.7
Infrastructure	211.8	208.2	-	-	211.8	208.2
Construction-in-progress	5.4	3.1	-	0.1	5.4	3.2
Subtotal	<u>514.7</u>	<u>508.5</u>	<u>19.5</u>	<u>19.4</u>	<u>534.2</u>	<u>527.9</u>
Accumulated Depreciation	<u>(289.2)</u>	<u>(275.1)</u>	<u>(14.7)</u>	<u>(14.1)</u>	<u>(303.9)</u>	<u>(289.2)</u>
Totals	<u>\$ 225.5</u>	<u>\$ 233.4</u>	<u>\$ 4.8</u>	<u>\$ 5.3</u>	<u>\$ 230.3</u>	<u>\$ 238.7</u>

Major capital asset events during the current fiscal year included the following:

- 9-1-1 dispatch equipment and sheriff department vehicle replacement,
- Mulford Road resurfacing,
- Elevator replacement in the County Administration building,
- Sale of property at 720 Chestnut Street.

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 29-30, Note 4.

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Bonded Debt. At the end of the current fiscal year, the County had \$80.4 million in bonds outstanding versus \$102.6 million last year, a decrease of 21.6%, as shown in the table below.

The County issued the 2022 General Obligation Refunding bonds to refund the outstanding Series 2013A bonds.

Outstanding Debt, at Year-end
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
General obligation debt certificates	\$ 5,300	\$ 6,835	\$ -	\$ -	\$ 5,300	\$ 6,835
General obligation debt certificates from direct borrowings	-	236	-	-	-	236
Alternate revenue bonds	72,320	91,510	-	-	72,320	91,510
Unamortized bond premium	2,786	4,039	-	-	2,786	4,039
Totals	\$ 80,406	\$ 102,620	\$ -	\$ -	\$ 80,406	\$ 102,620

The County's general obligation bond rating from Moody's is Aa3 as of September 30, 2023. Other obligations include financed purchases, commitments, compensated absences, claims and judgments, and a long-term obligation for emergency services dispatch equipment. More detailed information is presented in the notes to the basic financial statements.

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 33-36, Note 4.

Financial Analysis of the County's Funds. As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The County's General Fund in Fiscal Year 2023 recorded an increase of \$7.1 million over the fiscal year 2022 balance. The portion of the fund balance that remained unassigned and available increased \$5.0 million causing the County to be within the target reserve of three months, as defined in the County's fund balance policy. In fiscal year 2022, the General Fund recorded an increase of \$20.5 million from the previous year. Revenues decreased \$3.7 million from 2022 to 2023. Changes in revenue for fiscal year 2023 as compared to fiscal year 2022 include: decreased taxes of \$3.3 million (due in large part to delinquent interest revenue not recognized in FY2023); decreased intergovernmental of \$1.7 million (due to decreases in state shared revenue programs such as the state income tax and personal property replacement taxes); decreased charges for services of \$.8 million (due in a large part to a decrease in collected franchise fees and decrease in revenue stamp proceeds collected by the Recorder's office) decreased fines and forfeitures of \$.2 million; increased licenses and

County of Winnebago, Illinois
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permits of \$.2 million; increased investment income of \$2.2 million; and an increase of miscellaneous of \$.1 million.

Property tax revenue remained stable in the General Fund due to the County Board holding the tax levy relatively stable by taking only the new construction increase for the 2021 and 2022 tax levy years. Equalized assessed value increased 8.3% amid a slightly declining population.

General Fund expenditures increased by \$1.4 million which was due to increases primarily in personnel expenses for general government (\$.7 million for general government, \$2.0 million for public safety and a decrease of \$.4 million judicial). The personnel increases were offset by a decrease of \$.9 million in capital outlay.

The Public Safety Sales Tax Fund reported an ending fund balance of \$21.8 million which is an increase of \$2.2 million from the prior year. Total revenues increased \$.02 million. Total expenditures increased \$3.7 million.

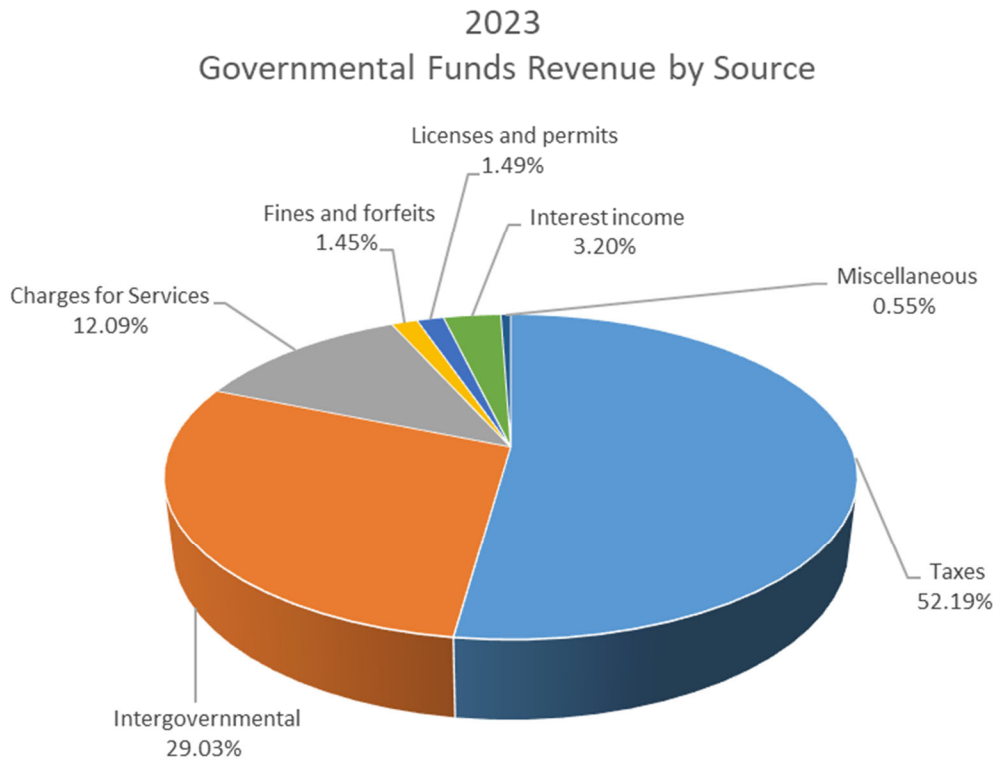
As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$205.4 million, an increase of \$31.0 million in comparison with the prior year's balance. Approximately 29.5% of this total amount (\$60.6 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$12.6 million) is assigned for animal services, subsequent year's budget and capital projects. The remainder of fund balance (\$132.2 million) is nonspendable or restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$5.6 million), public safety (\$37.5 million), highways and streets (\$12.2 million), health and welfare (\$46.1 million) or is restricted for other purposes such as capital improvements, retirement, economic development, etc. (\$30.8 million).

Information on the next two pages compares revenues and expenditures for all governmental fund types for the years ending September 30, 2023 and 2022.

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County of Winnebago Governmental Funds Revenue
(Expressed in Thousands of Dollars)

<i>Revenue by Source:</i>	<u>2023</u>	<u>2022</u>	<u>% change</u>
Taxes	\$ 115,658	\$ 117,678	-1.7%
Intergovernmental	64,329	84,520	-23.9%
Charges for services	26,790	30,327	-11.7%
Fines and forfeitures	3,217	3,402	-5.4%
Licenses and permits	3,306	2,819	17.3%
Investment income	7,086	704	906.5%
Miscellaneous	1,216	1,625	-25.2%
	<u>\$ 221,602</u>	<u>\$ 241,075</u>	<u>-8.1%</u>

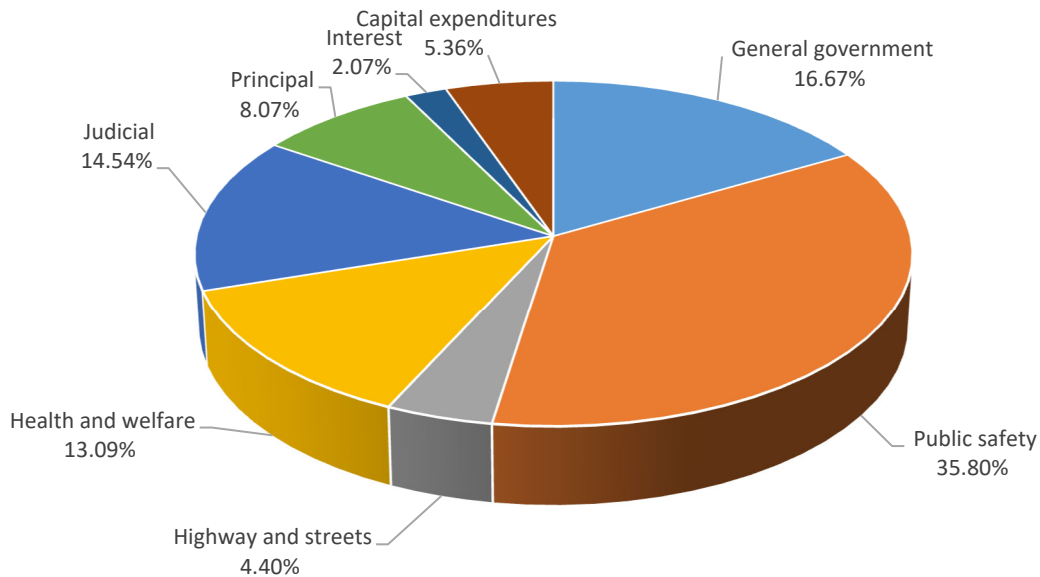


County of Winnebago, Illinois Management's Discussion and Analysis (Unaudited) September 30, 2023

County of Winnebago Governmental Funds Expenditures (Expressed in Thousands of Dollars)

<i>Expenditures by Function:</i>	<i>2023</i>	<i>2022</i>	<i>% change</i>
General government	\$ 30,435	\$ 44,742	-32.0%
Public safety	65,369	63,503	2.9%
Highway and streets	8,038	7,247	10.9%
Health and welfare	23,894	21,579	10.7%
Judicial	26,549	24,296	9.3%
Debt service:			
Principal	14,735	13,444	9.6%
Interest	3,780	4,506	-16.1%
Capital expenditures	9,783	12,192	-19.8%
	\$ 182,583	\$ 191,509	-4.7%

2023 Governmental Funds Expenditures by Function



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Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position decreased \$4.5 million in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

Business-type (in thousands)	<i>River Bluff Nursing Home Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 8,013	\$ 2,523
Net position	(3,611)	2,475
Change in net position	(2,938)	(1,555)
Return on ending net position	-81.4%	-62.8%

River Bluff Nursing Home experienced a decrease in net position of \$2.9 million due to continuous use of temporary staffing agencies due to staffing shortages and review of aging patient accounts resulting in write-offs of bad debt. The County advanced \$8.0 million to the nursing home at the end of the fiscal year.

General Fund Budgetary Highlights. The County made several revisions to the original appropriations approved by the County Board. Overall, these changes resulted in an increase from the original budget of 1.7% or \$1,096,910. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 92.5% of the final amount appropriated in the General Fund during fiscal year 2023.

2023 General Fund revenues actual to budget reflected a positive variance of \$8,895,653. The various taxes had a negative variance of \$80,506 mainly due to a portion of property tax collections being deferred to the subsequent fiscal year offset by sales taxes collected being greater than anticipated. Intergovernmental revenues reflected a positive variance of \$5,754,080 due to increased state allocations for shared income tax and personal property replacement taxes. Investment revenue had a positive variance of \$2,352,790 due to greater returns on investments available within the County's policy. Other revenue sources combined were \$869,289 over budget.

General Fund expenditures actual to budget reflected a positive variance of \$4,857,228. Most departments operated below appropriated amounts during the fiscal year.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2023

Economic Factors and Next Year's Budgets and Rates. The County's 2024 budget for the General Fund was developed based on forecasted increases in major revenues due to the slight upturn in the local economy while maintaining a conservative approach as outlined in the County's Budget Policy. The following are major assumptions used in developing the budget for the 2024 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 10.38%.
- For the fifth year in a row, the County Board approved to increase the tax levy for the change attributable to new construction.
- Sales tax revenue which includes quarter-cent sales tax, one-percent sales tax and local cannabis sales tax is projected to increase 7.6% over the 2023 budgeted revenue.
- State income tax revenue is projected to increase by 44.0% over the 2023 budgeted revenue.
- Replacement tax allotments are projected to decrease 15.9% over the 2023 budgeted revenue.

Requests for Information. This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors 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, contact Steve Schultz, Chief Financial Officer, by calling (815) 319-4238, or by writing the Winnebago County Board Office at 404 Elm Street, Room 533, Rockford, Illinois 61101.

Basic Financial Statements

County of Winnebago, Illinois

 Statement of Net Position
 September 30, 2023

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and investments	\$ 228,847,054	\$ 567,823	\$ 229,414,877
Net receivables	54,704,390	4,792,834	59,497,224
Receivable from other governments	18,457,381	2,770	18,460,151
Internal balances	8,015,237	(8,015,237)	-
Prepaid items	727,172	-	727,172
Inventory	909,809	133,405	1,043,214
Total current assets	<u>311,661,043</u>	<u>(2,518,405)</u>	<u>309,142,638</u>
Noncurrent Assets			
Restricted cash and investments	-	85,510	85,510
Restricted net pension asset	-	69,864	69,864
Other assets	200,000	-	200,000
Long-term receivables, net	2,168,548	-	2,168,548
Capital assets not being depreciated	26,537,233	645,548	27,182,781
Capital assets being depreciated, net	198,914,643	4,237,690	203,152,333
Total noncurrent assets	<u>227,820,424</u>	<u>5,038,612</u>	<u>232,859,036</u>
Total assets	<u>539,481,467</u>	<u>2,520,207</u>	<u>542,001,674</u>
Deferred Outflows of Resources			
Deferred charge on refunding	774,464	-	774,464
Total other postemployment benefit items	838,091	82,287	920,378
Pension items, IMRF	47,148,326	3,650,741	50,799,067
Total deferred outflows of resources	<u>48,760,881</u>	<u>3,733,028</u>	<u>52,493,909</u>
Total assets and deferred outflows of resources	<u>\$ 588,242,348</u>	<u>\$ 6,253,235</u>	<u>\$ 594,495,583</u>
Liabilities, Deferred Inflows of Resources and Net Position			
Current Liabilities			
Accounts payable	\$ 14,129,672	\$ 2,944,219	\$ 17,073,891
Accrued payroll	3,240,984	288,364	3,529,348
Payable to other governments	-	166,010	166,010
Accrued interest payable	841,809	-	841,809
Contract retainage	155,827	-	155,827
Current portion of long-term liabilities	9,695,201	42,482	9,737,683
Total current liabilities	<u>28,063,493</u>	<u>3,441,075</u>	<u>31,504,568</u>
Noncurrent Liabilities			
Bonds, financed purchases, commitments and loans payable	90,624,266	-	90,624,266
Claims and judgments	3,247,972	-	3,247,972
Compensated absences	3,177,568	169,928	3,347,496
Unearned revenue	42,787,351	-	42,787,351
Net pension liability	7,594,966	-	7,594,966
Total other postemployment benefit liability	6,577,217	645,763	7,222,980
Total noncurrent liabilities	<u>154,009,340</u>	<u>815,691</u>	<u>154,825,031</u>
Total liabilities	<u>182,072,833</u>	<u>4,256,766</u>	<u>186,329,599</u>
Deferred Inflows of Resources			
Property taxes levied for next period	38,166,948	2,820,368	40,987,316
Total other postemployment benefit items	1,368,946	134,406	1,503,352
Pension items, IMRF	2,006,383	176,849	2,183,232
Total deferred inflows of resources	<u>41,542,277</u>	<u>3,131,623</u>	<u>44,673,900</u>
Total liabilities and deferred inflows of resources	<u>223,615,110</u>	<u>7,388,389</u>	<u>231,003,499</u>
Net Position			
Net investment in capital assets:	176,179,512	4,883,238	181,062,750
Restricted for:			
Economic development	2,950,256	-	2,950,256
Capital improvements	2,107,826	-	2,107,826
General government	659,888	-	659,888
Highways and streets	13,442,289	-	13,442,289
Public safety	37,522,921	-	37,522,921
Health and welfare	46,200,803	-	46,200,803
Judicial purposes	4,275,312	-	4,275,312
Equipment replacement	1,193,925	-	1,193,925
Tort liability	750,305	-	750,305
Retirement	9,029,827	-	9,029,827
Debt service	4,802,809	-	4,802,809
Foreclosure remediation	53,068	-	53,068
Recreation	85,290	-	85,290
Animal services	294,820	-	294,820
Patient trust funds, expendable	-	85,510	85,510
Net pension asset	-	69,864	69,864
Unrestricted (deficit)	65,078,387	(6,173,766)	58,904,621
Total net position (deficit)	<u>\$ 364,627,238</u>	<u>\$ (1,135,154)</u>	<u>\$ 363,492,084</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Activities
Year Ended September 30, 2023

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 41,279,978	\$ 17,358,658	\$ 722,268	\$ 5,344	\$ (23,193,708)	\$ -	\$ (23,193,708)
Public safety	74,630,212	15,250,160	5,866,375	-	(53,513,677)	-	(53,513,677)
Highway and streets	17,693,117	193,907	9,947,415	-	(7,551,795)	-	(7,551,795)
Health and welfare	24,326,918	1,322,933	6,500,513	-	(16,503,472)	-	(16,503,472)
Judicial	19,462,284	9,609,897	2,478,286	-	(7,374,101)	-	(7,374,101)
Interest on long-term liabilities	2,006,266	-	-	-	(2,006,266)	-	(2,006,266)
Total governmental activities	179,398,775	43,735,555	25,514,857	5,344	(110,143,019)	-	(110,143,019)
Business-Type Activities							
Nursing home	19,305,007	12,309,963	842,854	-	-	(6,152,190)	(6,152,190)
Court Street activities	536,575	333,668	-	-	-	(202,907)	(202,907)
Total business-type activities	19,841,582	12,643,631	842,854	-	-	(6,355,097)	(6,355,097)
Total	\$ 199,240,357	\$ 56,379,186	\$ 26,357,711	\$ 5,344	(110,143,019)	(6,355,097)	(116,498,116)
General Revenues							
Taxes:							
Property taxes					38,013,260	1,877,171	39,890,431
Sales taxes					23,496,886	-	23,496,886
Quarter-cent sales tax					10,908,088	-	10,908,088
Public safety sales tax					37,510,288	-	37,510,288
Use tax					2,284,964	-	2,284,964
Other taxes					2,880,400	-	2,880,400
Intergovernmental revenues not restricted to specific programs:							
Shared income taxes					8,696,230	-	8,696,230
Replacement taxes					15,697,632	-	15,697,632
Grant revenues					5,087,029	-	5,087,029
Casino revenues					777,045	-	777,045
Miscellaneous					1,855,740	1,435	1,857,175
Investment income					7,340,899	42,617	7,383,516
Transfers					58,473	(58,473)	-
Total general revenues					154,606,934	1,862,750	156,469,684
Change in net position					44,463,915	(4,492,347)	39,971,568
Net Position, Beginning					320,163,323	3,357,193	323,520,516
Net Position, Ending					\$ 364,627,238	\$ (1,135,154)	\$ 363,492,084

See notes to financial statements

County of Winnebago, Illinois

Balance Sheet -
 Governmental Funds
 September 30, 2023

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and investments	\$ 54,620,524	\$ 13,487,628	\$ 7,265,479	\$ 996,968	\$ 35,219,127	\$ 39,422,633	\$ 68,929,330	\$ 219,941,689
Receivables, net	22,523,499	416,006	5,374,270	4,931,818	4,871,066	205,135	16,175,997	54,497,791
Receivables from other governments	846,477	9,664,240	8,045	5,068	-	-	7,928,514	18,452,344
Due from other funds	534,107	-	-	-	-	-	-	534,107
Advances to other funds	8,032,153	-	-	-	-	-	-	8,032,153
Notes receivable, net	-	-	-	-	-	-	1,227,628	1,227,628
Long-term receivable	-	-	-	-	-	-	940,920	940,920
Prepaid items	50,876	-	-	-	21,090	-	481,774	553,740
Inventory	1,129	-	-	-	-	-	908,680	909,809
Other assets	200,000	-	-	-	-	-	-	200,000
Total assets	\$ 86,808,765	\$ 23,567,874	\$ 12,647,794	\$ 5,933,854	\$ 40,111,283	\$ 39,627,768	\$ 96,592,843	\$ 305,290,181
Liabilities, Deferred Inflows of Resources and Fund Balances								
Liabilities								
Accounts payable	\$ 1,598,482	\$ 809,235	\$ 646,943	\$ 322,297	\$ 3,624,878	\$ 889,152	\$ 4,591,066	\$ 12,482,053
Accrued payroll	1,447,836	999,906	-	-	-	241,846	551,396	3,240,984
Due to other funds	-	-	-	-	-	-	534,107	534,107
Unearned revenue	-	-	-	-	-	38,496,770	4,290,581	42,787,351
Advances from other funds	-	-	-	-	-	-	16,916	16,916
Contract retainage	-	-	-	-	-	-	155,827	155,827
Total liabilities	3,046,318	1,809,141	646,943	322,297	3,624,878	39,627,768	10,139,893	59,217,238
Deferred Inflows of Resources								
Property taxes levied for next period	12,922,480	-	5,249,210	4,856,084	-	-	15,139,174	38,166,948
Unavailable revenue	1,317,056	-	7,888	5,168	-	-	1,133,924	2,464,036
Total deferred inflows of resources	14,239,536	-	5,257,098	4,861,252	-	-	16,273,098	40,630,984
Total liabilities and deferred inflows of resources	17,285,854	1,809,141	5,904,041	5,183,549	3,624,878	39,627,768	26,412,991	99,848,222
Fund Balances								
Nonspendable for prepaids	50,876	-	-	-	21,090	-	481,774	553,740
Nonspendable for inventories	1,129	-	-	-	-	-	908,680	909,809
Nonspendable for advances	8,032,153	-	-	-	-	-	-	8,032,153
Restricted for general government	-	-	-	-	-	-	659,712	659,712
Restricted for economic development	-	-	-	-	-	-	2,950,256	2,950,256
Restricted for capital projects	-	-	-	-	-	-	2,107,826	2,107,826
Restricted for highways and streets	-	-	-	-	-	-	12,215,344	12,215,344
Restricted for public safety	-	21,758,733	-	-	-	-	15,741,188	37,499,921
Restricted for health and welfare	-	-	-	-	36,465,315	-	9,639,716	46,105,031
Restricted for judicial purposes	-	-	-	-	-	-	4,182,645	4,182,645
Restricted for equipment replacement	-	-	-	-	-	-	1,193,925	1,193,925
Restricted for retirement	-	-	6,743,753	-	-	-	2,273,321	9,017,074
Restricted for recreation	-	-	-	-	-	-	80,590	80,590
Restricted for tort liability	-	-	-	750,305	-	-	-	750,305
Restricted for debt service	-	-	-	-	-	-	5,644,618	5,644,618
Restricted for foreclosure mediation	-	-	-	-	-	-	53,068	53,068
Restricted for animal services	-	-	-	-	-	-	294,820	294,820
Assigned:								
Animal services	-	-	-	-	-	-	1,111,418	1,111,418
Subsequent year's budget	763,000	-	-	-	-	-	-	763,000
Capital projects	-	-	-	-	-	-	10,749,615	10,749,615
Unassigned (deficit)	60,675,753	-	-	-	-	-	(108,664)	60,567,089
Total fund balances	69,522,911	21,758,733	6,743,753	750,305	36,486,405	-	70,179,852	205,441,959
Total liabilities, deferred inflows of resources and fund balances	\$ 86,808,765	\$ 23,567,874	\$ 12,647,794	\$ 5,933,854	\$ 40,111,283	\$ 39,627,768	\$ 96,592,843	\$ 305,290,181

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
September 30, 2023

Reconciliation to Government-Wide Statement of Net Position

Total Governmental Fund Balances	\$ 205,441,959
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 funds.	225,451,876
Less internal service funds	(96,909)
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	2,464,036
Long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds. See Note 2.	(106,812,352)
Less internal service funds	875,004
Net pension liability for IMRF is shown as a liability on the statement of net position	(7,594,966)
Total other postemployment benefits are shown as a liability on the statement of net position	(6,577,217)
Deferred outflows of and inflows of resources related to pension and other post employment benefits do not relate to current financial resources and are not reported in the governmental funds.	
Deferred outflows, total other post employment benefits	838,091
Deferred outflows, pensions	47,148,326
Deferred inflows, pensions	(2,006,383)
Deferred inflows, total other post employment benefits	(1,368,946)
Internal service funds are used by management to charge the costs of health insurance and centralized services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	6,864,719
Net Position of Governmental Activities	<u>\$ 364,627,238</u>

County of Winnebago, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended September 30, 2023

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 32,959,244	\$ 37,510,288	\$ 5,347,100	\$ 3,278,785	\$ 18,752,332	\$ -	\$ 17,810,165	\$ 115,657,914
Intergovernmental	30,151,874	87,328	519,435	-	-	4,362,508	29,208,130	64,329,275
Charges for services	6,431,129	3,671,698	-	-	-	-	16,687,363	26,790,190
Fines and forfeitures	3,051,024	165,650	-	-	-	-	-	3,216,674
Licenses and permits	934,586	-	-	-	-	-	2,371,876	3,306,462
Investment income	2,427,790	371,062	106,654	3,041	915,698	1,786,451	1,475,223	7,085,919
Other	239,135	74,752	341,415	57,636	-	-	503,217	1,216,155
Total revenues	76,194,782	41,880,778	6,314,604	3,339,462	19,668,030	6,148,959	68,055,974	221,602,589
Expenditures								
Current:								
General government	17,450,047	-	169,560	3,743,622	-	3,514,862	5,556,883	30,434,974
Public safety	27,111,266	21,591,067	1,361,745	-	-	-	15,304,661	65,368,739
Highway and streets	-	-	68,419	-	-	-	7,970,060	8,038,479
Health and welfare	-	-	310,746	-	11,801,751	-	11,781,964	23,894,461
Judicial	15,066,587	6,115,649	377,792	-	-	-	4,988,741	26,548,769
Debt service:								
Principal	263,179	198,181	-	-	-	-	14,273,225	14,734,585
Interest	27,250	-	-	-	-	-	3,752,997	3,780,247
Capital outlay	-	-	-	-	-	2,634,097	7,149,153	9,783,250
Total expenditures	59,918,329	27,904,897	2,288,262	3,743,622	11,801,751	6,148,959	70,777,684	182,583,504
Excess of revenues over (under) expenditures	16,276,453	13,975,881	4,026,342	(404,160)	7,866,279	-	(2,721,710)	39,019,085
Other Financing Sources (Uses)								
Property sales	40,309	-	-	-	-	-	403,016	443,325
Transfers in	2,476,714	143,579	-	4,000,000	-	-	27,495,647	34,115,940
Transfers out	(11,661,078)	(11,916,613)	(2,065,286)	(972,500)	-	-	(7,441,990)	(34,057,467)
Issuance of finance purchase obligation	-	-	-	-	-	-	1,040,211	1,040,211
Issuance of refunding bonds	-	-	-	-	-	-	11,280,000	11,280,000
Premium on general obligation debt	-	-	-	-	-	-	671,005	671,005
Payment to escrow agent	-	-	-	-	-	-	(21,593,021)	(21,593,021)
Total other financing sources (uses)	(9,144,055)	(11,773,034)	(2,065,286)	3,027,500	-	-	11,854,868	(8,100,007)
Net change in fund balances	7,132,398	2,202,847	1,961,056	2,623,340	7,866,279	-	9,133,158	30,919,078
Fund Balances (Deficit), Beginning	62,390,513	19,555,886	4,782,697	(1,873,035)	28,620,126	-	61,046,694	174,522,881
Fund Balances, Ending	\$ 69,522,911	\$ 21,758,733	\$ 6,743,753	\$ 750,305	\$ 36,486,405	\$ -	\$ 70,179,852	\$ 205,441,959

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended September 30, 2023

Reconciliation to Government-Wide Statement of Activities

Net Change in Fund Balances, Total Governmental Funds	\$ 30,919,078
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay reported as an expenditure in the fund financial statements	\$ 9,783,250
Less some items are reported as capital outlay but are not capitalized	(3,288,778)
Depreciation is reported in the government-wide statements	<u>(14,501,983)</u> (8,007,511)
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense.	(22,925)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,218,847
The change in deferred outflows of resources is reported only in the statement of activities.	
Deferred outflows, total other postemployment benefits	(228,845)
Deferred outflows, IMRF	38,411,699
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. See Note 2.	
	24,572,049
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. See Note 2.	
	(1,537,945)
The change in net pension liability/asset for IMRF is reported only in the statement of activities.	(108,330,551)
The change in deferred inflows of resources is reported only in the statement of activities.	
Deferred inflows, total other postemployment benefits	188,814
Deferred inflows, IMRF	67,361,712
Internal service funds are used by management to charge the costs of healthcare and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	
	(61,468)
Changes in other long-term liabilities are reported only in the statement of activities.	
Total other postemployment benefit liability (OPEB)	<u>(19,039)</u>
Change in Net Position of Governmental Activities	<u>\$ 44,463,915</u>

See notes to financial statements

County of Winnebago, Illinois

 Statement of Net Position -
 Proprietary Funds
 September 30, 2023

	Business-Type Activities			Governmental
	River Bluff	555 North	Total	Internal
	Nursing	Court		Service
Home Fund	Operations Fund		Funds	
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	\$ -	\$ 567,823	\$ 567,823	\$ 8,905,365
Receivables, net	4,792,834	-	4,792,834	206,599
Receivable from other governments	2,770	-	2,770	5,037
Prepaid items	-	-	-	173,432
Inventory	133,405	-	133,405	-
Total current assets	4,929,009	567,823	5,496,832	9,290,433
Noncurrent Assets				
Restricted cash and investments	85,510	-	85,510	-
Restricted net pension asset	69,864	-	69,864	-
Capital assets not being depreciated	645,548	-	645,548	-
Capital assets being depreciated, net	2,282,803	1,954,887	4,237,690	96,909
Total noncurrent assets	3,083,725	1,954,887	5,038,612	96,909
Total assets	8,012,734	2,522,710	10,535,444	9,387,342
Deferred Outflows of Resources				
Total other postemployment benefit items	82,287	-	82,287	-
Pension items, IMRF	3,650,741	-	3,650,741	-
Total deferred outflows of resources	3,733,028	-	3,733,028	-
Total asset and deferred outflows of resources	\$ 11,745,762	\$ 2,522,710	\$ 14,268,472	\$ 9,387,342
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	\$ 2,896,941	\$ 47,278	\$ 2,944,219	\$ 1,647,619
Accrued payroll	288,364	-	288,364	-
Payable to other governments	166,010	-	166,010	-
Claims payable	-	-	-	875,004
Current portion of long-term liabilities	42,482	-	42,482	-
Total current liabilities	3,393,797	47,278	3,441,075	2,522,623
Noncurrent Liabilities				
Compensated absences	169,928	-	169,928	-
Advances from other funds	8,015,237	-	8,015,237	-
Total other postemployment benefit liability	645,763	-	645,763	-
Total noncurrent liabilities	8,830,928	-	8,830,928	-
Total liabilities	12,224,725	47,278	12,272,003	2,522,623
Deferred Inflows of Resources				
Property taxes levied for next period	2,820,368	-	2,820,368	-
Total other postemployment benefit items	134,406	-	134,406	-
Pension items, IMRF	176,849	-	176,849	-
Total deferred inflows of resources	3,131,623	-	3,131,623	-
Total liabilities and deferred inflows of resources	15,356,348	47,278	15,403,626	2,522,623
Net Position				
Net investment in capital assets	2,928,351	1,954,887	4,883,238	96,909
Restricted for net pension asset	69,864	-	69,864	-
Restricted for patient funds, expendable	85,510	-	85,510	-
Unrestricted (deficit)	(6,694,311)	520,545	(6,173,766)	6,767,810
Total net position	(3,610,586)	2,475,432	(1,135,154)	6,864,719
Total liabilities, deferred inflows of resources and net position	\$ 11,745,762	\$ 2,522,710	\$ 14,268,472	\$ 9,387,342

See notes to financial statements

County of Winnebago, Illinois

Statement of Revenues, Expenses and Changes in Net Position -

Proprietary Funds

Year Ended September 30, 2023

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Operating Revenues				
Charges for services	\$ 12,309,963	\$ 333,668	\$ 12,643,631	\$ 18,038,427
Intergovernmental charges for services	842,854	-	842,854	-
Other	53	1,382	1,435	1,386,605
Total operating revenues	13,152,870	335,050	13,487,920	19,425,032
Operating Expenses				
Personnel	8,422,358	-	8,422,358	-
Supplies and services	10,550,959	314,264	10,865,223	19,713,284
Depreciation	331,690	222,311	554,001	28,196
Total operating expenses	19,305,007	536,575	19,841,582	19,741,480
Operating income (loss)	(6,152,137)	(201,525)	(6,353,662)	(316,448)
Nonoperating Revenues (Expenses)				
Property taxes	1,877,171	-	1,877,171	-
Investment income	312	42,305	42,617	254,980
Net nonoperating revenues (expenses)	1,877,483	42,305	1,919,788	254,980
Income (loss) before transfers	(4,274,654)	(159,220)	(4,433,874)	(61,468)
Transfers				
Transfers in	1,337,000	78,957	1,415,957	-
Transfers out	-	(1,474,430)	(1,474,430)	-
Total transfers	1,337,000	(1,395,473)	(58,473)	-
Net increase (decrease) in net position	(2,937,654)	(1,554,693)	(4,492,347)	(61,468)
Net Position (Deficit), Beginning	(672,932)	4,030,125	3,357,193	6,926,187
Net Position (Deficit), Ending	<u>\$ (3,610,586)</u>	<u>\$ 2,475,432</u>	<u>\$ (1,135,154)</u>	<u>\$ 6,864,719</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended September 30, 2023

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Cash Flows From Operating Activities				
Cash receipts from customers and users	\$ 15,705,305	\$ 335,050	\$ 16,040,355	\$ 3,509,349
Receipts from interfund services	-	-	-	14,362,791
Cash receipts from other sources	-	-	-	1,373,949
Cash paid to employees	(8,422,358)	-	(8,422,358)	-
Cash paid to vendors	(12,449,739)	(371,646)	(12,821,385)	(20,350,082)
Net cash from operating activities	(5,166,792)	(36,596)	(5,203,388)	(1,103,993)
Cash Flows From Noncapital				
Financing Activities				
Transfers (to) from other funds	1,337,000	(1,395,473)	(58,473)	-
Received (paid) on advances	1,961,277	-	1,961,277	-
Property taxes	1,877,171	-	1,877,171	-
Net cash from noncapital financing activities	5,175,448	(1,395,473)	3,779,975	-
Cash Flows From Capital and Related				
Financing Activities				
Capital acquisitions	-	(97,274)	(97,274)	(106,115)
Net cash from capital and related financing activities	-	(97,274)	(97,274)	(106,115)
Cash Flows From Investing Activities				
Interest income	312	42,305	42,617	254,980
Net cash from investing activities	312	42,305	42,617	254,980
Net increase in cash and cash equivalents	8,968	(1,487,038)	(1,478,070)	(955,128)
Cash and Cash Equivalents, Beginning	76,542	2,054,861	2,131,403	9,860,493
Cash and Cash Equivalents, Ending	\$ 85,510	\$ 567,823	\$ 653,333	\$ 8,905,365

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended September 30, 2023

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities				
Operating income (loss)	\$ (6,152,137)	\$ (201,525)	\$ (6,353,662)	\$ (316,448)
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	331,690	222,311	554,001	28,196
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Receivables from other governments	-	-	-	(2,010)
Accounts receivable	1,573,907	-	1,573,907	(176,933)
Prepays	-	-	-	2,225
Accounts payable	(1,611,547)	(57,382)	(1,668,929)	(415,474)
Payable to other governments	(308,365)	-	(308,365)	-
Claims payable	-	-	-	(223,549)
Materials and supplies	(32,786)	-	(32,786)	-
Compensated absences payable	73,474	-	73,474	-
Net pension liability/(asset)	8,981,482	-	8,981,482	-
Total other postemployment benefit obligation	46,825	-	46,825	-
Deferred outflows of resources-				
total other postemployment benefit obligation	(7,505)	-	(7,505)	-
Deferred outflows and inflows of resources-				
property tax revenue	930,558	-	930,558	-
Deferred outflows and inflows of resources-				
pension benefits, IMRF	(8,992,388)	-	(8,992,388)	-
Net cash from operating activities	<u>\$ (5,166,792)</u>	<u>\$ (36,596)</u>	<u>\$ (5,203,388)</u>	<u>\$ (1,103,993)</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Fiduciary Net Position -

Fiduciary Funds

September 30, 2023

	Custodial Funds
Assets	
Cash and investments	\$ 22,717,063
Due from other governmental units	<u>133,640</u>
Total assets	<u>22,850,703</u>
Liabilities	
Accounts payable	1,506,455
Due to other governmental units	10,471,610
Trust deposits	<u>435,457</u>
Total liabilities	<u>12,413,522</u>
Net Position	
Restricted	<u>10,437,181</u>
Total net position	<u><u>\$ 10,437,181</u></u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended September 30, 2023

	Custodial Funds
Additions	
Fine, fees, and surcharges collected for other governments	\$ 321,440
Collections for estate	104,134
Collections for tax redemptions	8,718,896
Collections for trust	5,727,544
Property tax collections	796,820,350
Clerk of the Circuit Court deposits	5,070,516
Bankruptcy proceeds	63,126
Fees collected for drainage district	5,117
Motor fuel tax allotments	1,726,012
Investment income	138,899
	<hr/>
Total additions	818,696,034
	<hr/>
Deductions	
Property taxes distributed to other governments	796,871,075
Court collections distributed to other governments	3,315,362
Refund of trust deposits	6,037,721
Refund of bail bond deposits	1,906,445
Fees distributed to other governments	302,786
Funds released, drainage district	5,067
Funds released, tax redemptions	8,719,140
Infrastructure repairs and maintenance	2,474,032
	<hr/>
Total deductions	819,631,628
	<hr/>
Change in net position	(935,594)
	<hr/>
Net Position, Beginning	11,372,775
	<hr/>
Net Position, Ending	<u>\$ 10,437,181</u>

See notes to financial statements

Notes to Financial Statements

County of Winnebago County

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September 30, 2023

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County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the County of Winnebago, Illinois (the County) conform to generally accepted accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the County of Winnebago. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if: (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Component units are reported using one of three methods, discrete presentation, blending or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

The County has not identified any organizations that meet the criteria of a component unit.

Government-Wide and Fund Financial Statements

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement establishes accounting and financial reporting requirements related to subscription-based information technology agreements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This standard was implemented October 1, 2022; however, the applicable agreements were not material to the financial statements.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting entity government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not allocate indirect expenses to functions in the statement of activities. 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 included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditure/ expenses.

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

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

The County reports the following major governmental funds:

General Fund

General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those accounted for in other funds.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Public Safety Sales Tax Fund

Public Safety Sales Tax Fund is used to account for the collection of the public safety sales tax, the use of which is restricted by County ordinance to providing public safety services.

Illinois Municipal Retirement Fund

Illinois Municipal Retirement Fund is used to account for the County's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund. Financing is provided by a specific property tax levy and state replacement taxes and the use is restricted by Illinois Compiled Statutes (ILCS).

Tort Liability Fund

Tort Liability Fund is used to account for property tax levy and use of which is restricted to the County's tort expenditures. The County has elected to report this fund as major in the current year.

Mental Health Tax Fund

Mental Health Tax Fund is used to account for funds received on ½% local sales tax restricted for mental health purposes as determined by the appointed seven-member mental health board. The tax will cease to be collected at the end of six years.

American Rescue Plan Fund

American Rescue Plan Fund is used to account for funds received from the U.S. Department of Treasury as enacted on March 11, 2021 under the American Rescue Plan Act of 2021.

The County reports the following major enterprise funds:

River Bluff Nursing Home Fund

River Bluff Nursing Home Fund is used to account for the operations of the skilled nursing facility. Revenues are provided by user charges and intergovernmental sources.

555 North Court Operations Fund

555 North Court Operations Fund is used to account for the operations of the County's 555 North Court Street property. Revenues are provided primarily by rental of the property. The County has elected to report this fund as major in the current year.

The County reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Motor Fuel Tax
Document Storage Fee
Treasurer's Delinquent Tax Fee
Vital Records Fee
Recorder's Document Fee
Court Automation Fee

State's Attorney's Grants
Sheriff's Department Grant
Probation Grants
Court Services Grants
Community Development Grants
FEMA Grant

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Court Security Fee	Chairman's Office of Criminal Justice Initiatives Grant
Victim Impact Panel Fee	Circuit Court Grants
Maintenance and Child Support Collection	Circuit Clerk Electronic Citation
Children's Waiting Room	City Election
Rental Housing Fee	Law Library
Drug Enforcement	Marriage and Civil Union
9-1-1 Operations	Hotel/Motel Tax
Probation Services Fee	Foreclosure Mediation
Neutral Site Custody Exchange	Water-Baxter Street
Coroner Fee	Baxter Road Special Tax Allocation
Deferred Prosecution Program	Circuit Clerk Operation and Administration
Jail Medical Cost	Animal Services
State's Attorney Automation	Animal Services Donation
County Detention Home	Federal Forfeiture State's Attorney
Geographic Information System	State Drug Forfeiture State Attorney
Historical Museum	Check Offender Program
Children's Advocacy Project	County Automation
Health Department	Public Defender Automation
County Highway	Specialty Courts
County Bridge and Improvement	Sheriff Commissary
Federal Matching Aid	Court Appointed Special Advocate
Veteran's Assistance	Criminal Justice Center Fitness
Employer Social Security	Rebuild IL Grant
Emergency Rental Assistance Program I	Emergency Rental Assistance Program II
Sheriff Electronic Citation Fee	Public Defender Grants

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

2012A General Obligation Refunding Bonds	2016E General Obligation Refunding Bonds
2012C General Obligation Refunding Bonds	2017A General Obligation Debt Certificates
2012D General Obligation Refunding Bonds	2017B General Obligation Refunding Bonds
2013A Series Refunding Bonds	2017C General Obligation Refunding Bonds
2013B Series Refunding Bonds	2018 Pension Bond
2013E Debt Certificates	2020A General Obligation Debt Certificates
2016A Refunding Bonds	2020B General Obligation Refunding Bonds
2022 General Obligation Refunding Bonds	2021A General Obligation Refunding Bonds
2016D Refunding Bonds	2021B General Obligation Refunding Bonds

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the acquisition or construction of capital facilities and other capital assets.

Host Fee	2015A Project
2012F Alternate Revenue Bonds	Capital Projects
2012G Alternate Revenue Bonds	2020A Project
Police Training Center Project	

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Permanent Funds

Permanent Funds are used to account for and report financial resources that are not intended to be spent.

Working cash

In addition, the County reports the following fund types:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

Central Services

Health Insurance

Custodial funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and/or other governmental units.

County Collector Fund

County Clerk Trust Fund

Clerk of Circuit Court Fund

Inmate Trust Account

Township Motor Fuel Fund

Other

Township Bridge Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges for actual services between the County's funds and various other functions of the government. Elimination of those charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when both measurable and available. The County considers revenue to be available if they are collected within 60 days of the end of the current fiscal period for property taxes, 180 days of the end of the current fiscal period for certain health department and County reimbursable grants and 90 days of the end of the current fiscal period for all other amounts.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, licenses and permits and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary fund and fiduciary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the River Bluff Nursing Home Fund and the 555 North Court Operations Fund are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

The County's investment policy, which is more restrictive than Illinois State Statutes, authorizes the County to invest in any of the types of accounts or securities listed below:

- a. Bonds, notes, certificates of indebtedness, treasury bills or other securities, which are guaranteed by the full faith and credit of the United States of America.
- b. Interest-bearing checking or savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the Federal Deposit Insurance Corporation (FDIC).

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

- c. Forms of security legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States, only in those savings and loan associations insured by the FDIC, and not to exceed the maximum amount insured by the FDIC.
- d. Insured dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or any other state or under the laws of the United States, only in those credit unions insured by the National Credit Union Administration (NCUA) and not to exceed the maximum amount insured by the NCUA.
- e. Repurchase agreements (Illinois Compiled Statutes Chapter 30-235/2).
- f. Illinois Funds (money market fund managed by the Treasurer of the State of Illinois).

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on the methods and inputs outlined in Note 4. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price (a readily determinable fair value), the price for which the investments could be sold.

The County has adopted an investment policy. That policy contains the following guidelines for allowable investments.

Custodial Credit Risk - In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it.

The Treasurer's policy requires all time deposits and other interest-bearing deposits to have collateral equal to at least 110% of the amount of the deposit not covered by Federal deposit insurance. Securities eligible to be pledged as collateral are U.S. Treasury and agency obligations, State of Illinois obligations, County of Winnebago Obligations, obligations of municipalities located within the County (subject to acceptance by the County of Winnebago Treasurer) and acceptable collateral as identified in the Illinois Compiled Statutes.

Obligations pledged to secure deposits must be delivered to the appointed custodian of the County. Prior to placing the deposit, and on a daily basis thereafter, the Treasurer determines that the collateral has a fair value adequate to secure the deposit. During the year ended September 30, 2023, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool and money market funds.

Cash and certificates of deposit are combined as deposits for the classification of the deposits' risk category and are carried at cost.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County does not have a policy regarding credit risk.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

At September 30, 2023, the County was not in compliance with its policy for custodial credit risk. See Note 4. for further information.

Receivables

The County collector/treasurer collects all property taxes on behalf of the taxing bodies in the County. Illinois Compiled Statutes require distributions to be made to all taxing bodies, including the County, within 30 days of collection and the final distribution to be made before January 31 of the following year. The Collector makes approximately four to five distributions in the months following the June and September collection deadline.

The 2022 property tax levy is recorded as revenue in fiscal year 2023. Since the 2023 property tax levy is levied to finance the operations of fiscal year 2024, the 2023 property tax levy is recorded as a receivable and deferred inflows.

Property tax calendar for the County of Winnebago, Illinois is as follows:

Lien date, real property	January 1
Lien date, mobile homes	March 10
Levy date	October 1
First installment (one-half of the total bill) due	June 1
Second installment (balance of the total bill) due	September 1
Tax sale of delinquent accounts is usually held in	October

Long-term notes and other accounts receivable have been shown net of an allowance for estimated uncollectible accounts.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Restricted Assets

Certain proceeds and other cash balances of the County's enterprise funds are classified as restricted on the statement of net position because their use is limited. See Note 4.

Capital Assets

Government-Wide Statements

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment (including right-to-use lease assets) and other tangible assets purchased or acquired with an original cost of \$12,000 or more and are reported at historical cost or estimated historical cost. Infrastructure capital assets are purchased or acquired with an original cost of \$50,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized and are expensed as incurred.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

	<u>Years</u>
Buildings	20-50
Buildings and improvements	20
Land improvements	40
Machinery, equipment and furniture	3-10
Infrastructure	10-50

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Other Assets

Other assets include inventories, prepaid items and earnest money deposits. Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting. Proprietary fund inventories are generally used for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Other assets also include earnest money placed in deposit with a developer by the County according to an agreement.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and compensatory time is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave balances at September 30, 2023 are determined on the basis of current salary rates and include salary related payments.

Primarily the General Fund and River Bluff Nursing Home Fund are used to liquidate these liabilities. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, an expenditure/expense is reported and a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" at retirement.

Accrued compensated absences totaled \$3,971,960 for the governmental activities and \$221,410 for the business-type activities. See Note 4.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, accrued compensated absences, financed purchases, commitments, claims and judgments and an obligation to ETSB.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year-end is shown as an increase or decrease in the liability section of the statement of net position.

The County has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the County. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year-end, the aggregate principal amount for the bonds was \$2,509,806.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until a future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by:
1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through the County board's formal action of resolution approval, specifying the maximum amount to be spent. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes (e.g., reserves to cover potential liabilities on outstanding risk claims) that do not meet the criteria to be classified as restricted or committed. Financial management, specifically the County Administrator/CFO, may assign amounts for a specific purpose. The County board may also take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

It is the policy of the County to maintain unassigned fund balance in the General and Public Safety Sales Tax funds to fund operations for a period of at least three months (25% of expenditures). The unassigned fund balance is \$60,675,753 and the general fund expenditures are \$59,918,329, resulting in an unassigned fund balance of 101%. The public safety sales tax fund maintained 78%. Both funds are within the County's policy.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents or contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, the County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

An element of that reconciliation states that "debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position." The details of this difference are as follows:

Issuance of refunding bonds	\$ (11,280,000)
Issuance of financed purchases	(1,040,211)
Premium on debt issued	(671,005)
Loss on debt issued	309,803
Refunded premium	1,398,607
General Obligation bonds refinanced	23,037,473
Bond and debt certificate repayment	9,203,291
Financed purchase repayment	730,218
ESTB obligations repayment	896,669
Commitment, Village of Pecatonica repayment	100,000
Commitment, Reclaiming First repayment	350,000
Commitment, Rock Valley College repayment	50,000
Commitment, City of Rockford repayment	460,000
Commitment, Rockford Park District repayment	100,000
Commitment, Rockford Airport repayment	547,204
Commitment, Hamilton Sundstrand	100,000
Commitment, City of Loves Park repayment	280,000
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 24,572,049</u>

Another element of that reconciliation states "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this difference are as follows:

Compensated absences	\$ (1,039,606)
Claims and judgments	(1,008,189)
Accrued interest payable	203,627
Amortization of deferred charge on refunding	(220,330)
Amortization of bond premium	526,553
	<hr/>
Combined adjustment for other expenses	<u>\$ (1,537,945)</u>

3. Stewardship, Compliance and Accountability

Deficit Balances

At September 30, 2023, the following individual funds have deficit balances:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Treasurer's Delinquent Tax Fee	\$ 18,197	Costs exceed accumulated revenues
Rental Housing Fee	19,699	Costs exceed accumulated revenues
FEMA Grant	47,693	Costs exceed accumulated revenues
City Election	14,799	Costs exceed accumulated revenues
River Bluff Nursing Home	3,610,586	Costs exceed accumulated revenues

It is anticipated that future grant revenues, charges for services or transfers from other funds will provide funding to eliminate these deficits.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

4. Detailed Notes on All Funds

Deposits and Investments

The County's cash and investments at year-end were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits and cash on hand	\$ 127,663,722	\$ 133,211,795	Custodial credit
Illinois Funds	124,553,728	124,551,986	Credit
Total cash and investments	<u>\$ 252,217,450</u>	<u>\$ 257,763,781</u>	
Reconciliation to financial statements:			
Per statement of net position:			
Unrestricted cash and investments	\$ 229,414,877		
Restricted cash and investments	85,510		
Per statement of fiduciary net position, custodial funds			
	<u>22,717,063</u>		
Total cash and investments	<u>\$ 252,217,450</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

The County categorizes its 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 does not have any investments subject to fair valuation disclosures for the year ended September 30, 2023.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

The County's deposits with financial institutions are covered by either FDIC, a line of credit or collateral pledged to the County. As of September 30, 2023, \$1,657,818 of the County's deposits were uninsured and uncollateralized and, therefore, exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of September 30, 2023, there were no County investments exposed to custodial credit risk.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The County invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAmmf by Standard and Poor's as of September 30, 2023.

Receivables

All of the receivables are expected to be collected within one year except for \$1,065,781 of the \$1,227,628 long-term notes receivable reported in the Community Development Block Grants Fund and \$765,000 of the \$940,920 long-term receivable reported in the Host Fee Fund.

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Nonmajor Governmental Fund
Receivables:							
Real estate taxes	\$ 13,405,798	\$ -	\$ 5,424,890	\$ 4,980,348	\$ -	\$ -	\$ 15,609,542
Accounts and other	9,245,786	416,006	1,552	-	4,871,066	205,135	716,975
Receivables from other governments	846,477	9,664,240	8,045	5,068	-	-	7,928,514
Gross receivables	23,498,061	10,080,246	5,434,487	4,985,416	4,871,066	205,135	24,255,031
Allowance for uncollectible accounts	(128,085)	-	(52,172)	(48,530)	-	-	(150,714)
Net total receivables	<u>\$ 23,369,976</u>	<u>\$ 10,080,246</u>	<u>\$ 5,382,315</u>	<u>\$ 4,936,886</u>	<u>\$ 4,871,066</u>	<u>\$ 205,135</u>	<u>\$ 24,104,317</u>
		Internal Service Fund	Total Governmental Activities	River Bluff Nursing Home	Total Business-Type Activities		
Receivables:							
Real estate taxes		\$ -	\$ 39,420,578	\$ 2,891,929	\$ 2,891,929		
Accounts and other		206,599	15,663,119	4,453,498	4,453,498		
Receivables from other governments		5,037	18,457,381	2,770	2,770		
Gross receivables		211,636	73,541,078	7,348,197	7,348,197		
Allowance for uncollectible accounts		-	(379,501)	(2,552,593)	(2,552,593)		
Net total receivables		<u>\$ 211,636</u>	<u>\$ 73,161,577</u>	<u>\$ 4,795,604</u>	<u>\$ 4,795,604</u>		

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue and unavailable revenue reported in the governmental funds were as follows:

	Deferred Inflows of Resources		Liabilities	
	Unavailable Revenue	Property Taxes Levied for Next Period	Unearned Revenue	Total
Property taxes receivable	\$ -	\$ 38,166,948	\$ -	\$ 38,166,948
Host fees	940,920	-	-	940,920
Grants	-	-	42,721,427	42,721,427
Health receivables	-	-	65,924	65,924
Miscellaneous receivables	1,523,116	-	-	1,523,116
Total unearned/ unavailable revenue for governmental funds	<u>\$ 2,464,036</u>	<u>\$ 38,166,948</u>	<u>\$ 42,787,351</u>	<u>\$ 83,418,335</u>

Restricted Assets

Restricted assets of \$85,510 consist of patient trust funds being held by the County for residents of the River Bluff Nursing Home.

In addition, restricted net assets in the amount of \$69,864 have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits. See Note 5. for further information.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Capital Assets

Capital asset activity for the year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 21,807,984	\$ -	\$ 647,270	\$ 21,160,714
Construction in progress	3,059,184	3,932,793	1,615,458	5,376,519
Total capital assets not being depreciated	<u>24,867,168</u>	<u>3,932,793</u>	<u>2,262,728</u>	<u>26,537,233</u>
Capital assets being depreciated:				
Buildings and improvements	224,336,649	491,725	35,052	224,793,322
Land improvements	579,299	206,577	-	785,876
Machinery, equipment and furniture	50,510,211	693,694	364,489	50,839,416
Infrastructure	208,185,879	3,576,858	-	211,762,737
Total capital assets being depreciated	<u>483,612,038</u>	<u>4,968,854</u>	<u>399,541</u>	<u>488,181,351</u>
Less accumulated depreciation for:				
Buildings and improvements	(113,633,829)	(5,619,553)	13,225	(119,240,157)
Land improvements	(263,647)	(175,250)	-	(438,897)
Machinery, equipment and furniture	(38,023,271)	(2,235,793)	363,391	(39,895,673)
Infrastructure	(123,154,066)	(6,537,915)	-	(129,691,981)
Total accumulated depreciation	<u>(275,074,813)</u>	<u>(14,568,511)</u>	<u>376,616</u>	<u>(289,266,708)</u>
Total capital assets being depreciated, net	<u>208,537,225</u>	<u>(9,599,657)</u>	<u>22,925</u>	<u>198,914,643</u>
Total governmental activities, capital assets, net of depreciation	<u>\$ 233,404,393</u>	<u>\$ (5,666,864)</u>	<u>\$ 2,285,653</u>	<u>\$ 225,451,876</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 1,032,060
Public safety	5,804,582
Highways and streets, including depreciation of general infrastructure assets	7,152,076
Health and welfare	26,326
Judicial	525,271
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	<u>28,196</u>
Total governmental activities depreciation expense	<u>\$ 14,568,511</u>

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 645,548	\$ -	\$ -	\$ 645,548
Construction in progress	136,926	-	136,926	-
Total capital assets not being depreciated	<u>782,474</u>	<u>-</u>	<u>136,926</u>	<u>645,548</u>
Capital assets being depreciated:				
Buildings and improvements	16,450,387	234,200	-	16,684,587
Machinery, equipment and furniture	2,236,758	-	-	2,236,758
Total capital assets being depreciated	<u>18,687,145</u>	<u>234,200</u>	<u>-</u>	<u>18,921,345</u>
Less accumulated depreciation for:				
Buildings and improvements	(11,997,151)	(525,431)	-	(12,522,582)
Machinery, equipment and furniture	(2,132,503)	(28,570)	-	(2,161,073)
Total accumulated depreciation	<u>(14,129,654)</u>	<u>(554,001)</u>	<u>-</u>	<u>(14,683,655)</u>
Total capital assets being depreciated, net	<u>4,557,491</u>	<u>(319,801)</u>	<u>-</u>	<u>4,237,690</u>
Business-type capital assets, net of depreciation	<u>\$ 5,339,965</u>	<u>\$ (319,801)</u>	<u>\$ 136,926</u>	<u>\$ 4,883,238</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Nursing home	\$ 331,690
Court street activities	<u>222,311</u>
Total business-type activities depreciation expense	<u>\$ 554,001</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 534,107
Total, fund financial statements		534,107
Add interfund advances		8,032,153
Less fund eliminations		<u>(551,023)</u>
Total government-wide financial statements		<u>\$ 8,015,237</u>

All amounts are expected to be repaid within one year.

The principal purpose of these interfunds is to fund temporary cash shortfalls and timing of cash transactions between funds. All remaining balances resulted from the time lag between the dates that: (1) interfunds goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Advances

The following is a schedule of long-term interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	River Bluff Nursing Home	\$ 8,015,237
General Fund	Nonmajor governmental funds	<u>16,916</u>
Total, fund financial statements		8,032,153
Less fund eliminations		<u>(16,916)</u>
Total, interfund advances		<u>\$ 8,015,237</u>

The principal purpose of these advances is to provide funding for operations. Repayment is not expected within one year and repayment schedules have not been established.

For the statement of activities, long-term advances within the governmental activities or business-type activities are netted and eliminated.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred to</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Nonmajor Fund	\$ 725,908	Court security reimbursement
General Fund	Nonmajor Fund	24,000	Support General Fund operations
General Fund	Nonmajor Fund	252,376	Excess collections from fees to support the General Fund
General Fund	555 North Court	1,474,430	Debt service
Tort Liability Fund	General Fund	4,000,000	Support Tort Liability Fund
Public Safety Sales Tax Fund	Nonmajor Fund	14,000	Support jail operations
Public Safety Sales Tax Fund	Nonmajor Fund	129,579	Grant support
Nonmajor Fund	General Fund	708,000	Capital projects
Nonmajor Fund	General Fund	5,616,078	Debt service
Nonmajor Fund	Public Safety Sales Tax Fund	5,052,244	Capital projects
Nonmajor Fund	Public Safety Sales Tax Fund	6,864,369	Debt service
Nonmajor Fund	Tort Liability Fund	972,500	Debt service
Nonmajor Fund	IMRF Fund	2,065,286	Debt service
Nonmajor Fund	Nonmajor Fund	3,973,704	Debt service
Nonmajor Fund	Nonmajor Fund	100,000	Grant to Health Department
Nonmajor Fund	Nonmajor Fund	130,000	Water Fund operating subsidy
Nonmajor Fund	Nonmajor Fund	2,000,000	Support highway projects
Nonmajor Fund	Nonmajor Fund		Establish Sheriff E-Citation Fund
Nonmajor Fund	Nonmajor Fund	13,466	
555 North Court Operations Fund	Nonmajor Fund	78,957	Support for occupancy
River Bluff Nursing Home	General fund	<u>1,337,000</u>	Support nursing home operations
Total, fund financial statements		35,531,897	
Less fund eliminations		(32,641,510)	
Less government-wide eliminations		<u>(2,831,914)</u>	
Total transfers, government-wide statement of activities		<u>\$ 58,473</u>	
<u>Fund Transferred to</u>	<u>Fund Transferred From</u>	<u>Amount</u>	
Governmental activities	Business-type activities	\$ 1,474,430	
Business-type activities	Governmental activities	<u>1,415,957</u>	
Total		<u>\$ 58,473</u>	

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Long-Term Obligations

Long-term obligations activity for the year ended September 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
Bonds and debt certificates payable:					
General obligation debt certificates	\$ 6,835,000	\$ -	\$ 1,535,000	\$ 5,300,000	\$ 1,260,000
General obligation debt certificates from direct borrowings and direct placements	235,764	-	235,764	-	-
Alternative revenue bonds	91,510,000	11,280,000	30,470,000	72,320,000	4,065,000
Add unamortized premium	4,039,734	671,005	1,925,160	2,785,579	-
Total bonds and debt certificates payable	<u>102,620,498</u>	<u>11,951,005</u>	<u>34,165,924</u>	<u>80,405,579</u>	<u>5,325,000</u>
Other liabilities:					
Financed purchases	2,620,831	1,040,211	730,218	2,930,824	775,746
Claims and judgments	2,463,332	17,457,512	16,672,872	3,247,972	-
Commitment, Rockford Park District	100,000	-	100,000	-	-
Commitment, Reclaiming First Initiative	4,200,000	-	350,000	3,850,000	350,000
Commitment, Rock Valley College	550,000	-	50,000	500,000	50,000
Commitment, City of Rockford	1,840,000	-	460,000	1,380,000	460,000
Commitment, Greater Rockford Airport Authority	6,939,761	-	547,204	6,392,557	547,204
Commitment, Village of Pecatonica	400,000	-	100,000	300,000	100,000
Commitment, City of Loves Park	560,000	-	280,000	280,000	280,000
Commitment, Hamilton Sundstrand	300,000	-	100,000	200,000	100,000
Compensated absences	2,932,354	4,233,862	3,194,256	3,971,960	794,392
ETSB long-term obligation	4,182,784	-	896,669	3,286,115	912,859
Total other liabilities	<u>27,089,062</u>	<u>22,731,585</u>	<u>23,481,219</u>	<u>26,339,428</u>	<u>4,370,201</u>
Total governmental activities long-term liabilities	<u>\$ 129,709,560</u>	<u>\$ 34,682,590</u>	<u>\$ 57,647,143</u>	<u>\$ 106,745,007</u>	<u>\$ 9,695,201</u>

County of Winnebago, Illinois

Notes to Financial Statements
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	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
Other liabilities:					
Compensated absences	\$ 209,982	\$ 287,089	\$ 284,661	\$ 212,410	\$ 42,482
Total business-type activities, long-term liabilities	<u>\$ 209,982</u>	<u>\$ 287,089</u>	<u>\$ 284,661</u>	<u>\$ 212,410</u>	<u>\$ 42,482</u>

Additional information on the total other postemployment benefit is provided in Note 5.

General Obligation Debt Certificates

The County issues general obligation debt certificates to provide funds for the acquisition of land and various capital projects. General obligation debt certificates have been issued for governmental and business-type activities. General obligation debt certificates are direct obligations and pledge the full faith and credit of the County. General obligation debt certificates outstanding are as follows:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2023
Governmental Activities					
General obligation debt:					
Series 2013C Certificates	02/07/13	12/30/26	3.00-5.00 %	\$ 6,325,000	\$ 2,615,000
Series 2013E Certificates	10/30/13	12/30/28	3.25	4,000,000	1,940,000
Series 2015A Certificates	06/29/15	12/30/24	4.00	3,085,000	<u>745,000</u>
Total governmental activities, general obligation debt certificates					<u>\$ 5,300,000</u>

Debt service requirements to maturity are as follows:

<u>Fiscal Years</u>	<u>General Obligation Debt</u>	
	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,260,000	\$ 182,363
2025	1,315,000	126,875
2026	985,000	76,656
2027	1,035,000	38,850
2028	345,000	17,306
2029	<u>360,000</u>	<u>5,850</u>
Total	<u>\$ 5,300,000</u>	<u>\$ 447,900</u>

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Alternative Revenue Bonds Payable

The government also issues bonds where the government pledges income derived from the acquired or constructed asset or alternate revenue streams to pay debt service. The schedule of pledged revenue is detailed below:

Debt Issue	Pledge Source	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated Percent of Pledged Revenue
2012C	State Income Tax Public Safety Sales Tax, Quarter Cent	\$ 540,825	12/30/24	\$ 345,223	\$ 269,500	156.7 %
2016E	Sales Tax	23,406,671	12/30/34	7,393,500	656,450	316.6
2017C	Quarter Cent Sales Tax	6,769,625	12/30/29	6,078,125	961,950	111.4
2018	Tax Levy for IMRF Federal Aid Matching Property Taxes	45,399,814	12/30/43	41,822,042	1,792,546	108.6
2020A	and Motor Fuel Tax	3,141,000	12/31/30	2,907,250	129,500	108.0
2021A	Special Service Area Taxes	3,543,975	12/30/31	3,285,150	398,950	107.9
2021B	Host Fees	1,400,600	12/30/31	1,312,163	155,800	106.7
2022	Public Safety Sales Tax	13,181,250	12/30/31	19,787,213	380,700	66.6

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2023
Governmental-Type Activities					
Series 2020A General Obligation Alternative Revenue Source	7/7/20	12/30/30	5.00%	2,590,000	\$ 2,590,000
Sub-total governmental-type activities, alternate revenue bonds					<u>2,590,000</u>
Alternate Revenue Bonds -Refunding					
Series 2012C State Income Tax Alternate Revenue Sources	5/15/12	12/30/24	3.00	3,285,000	525,000
Series 2016E Public Safety Sales Tax and Quarter Cent Sales Tax Refunding Alternate Revenue Source	11/29/16	12/30/34	3.25-3.75	18,515,000	18,515,000
Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source	6/14/17	12/30/29	2.00-5.00	9,080,000	5,715,000
Series 2018 General Obligation Alternative Revenue Source	12/6/18	12/30/43	3.22-4.75	31,005,000	29,600,000
Series 2021A General Obligation Refunding Alternate Revenue Source	4/13/21	12/30/31	4.00-5.00	3,485,000	2,940,000
Series 2021B General Obligation Refunding Alternate Revenue Source	4/31/21	12/30/31	4.00-5.00	1,365,000	1,155,000
Series 2022 General Obligation Refunding Alternate Revenue Source	10/27/22	12/30/31	5.00	11,280,000	<u>11,280,000</u>
Sub-total governmental-type activities, bonds, refunding					<u>69,730,000</u>
Total alternative revenue bonds					<u>\$ 72,320,000</u>

County of Winnebago, Illinois

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Fiscal Years	Governmental Activities Alternate Revenue Bonds Payable	
	Governmental Activities	
	Principal	Interest
2024	\$ 4,065,000	\$ 3,070,639
2025	5,490,000	2,854,597
2026	7,165,000	2,566,090
2027	4,335,000	2,318,182
2028	4,520,000	2,136,684
2029-2033	24,680,000	7,365,450
2034-2038	12,165,000	3,453,120
2039-2043	9,230,000	1,283,103
2044	670,000	15,913
Total	<u>\$ 72,320,000</u>	<u>\$ 25,063,778</u>

Advance Refunding

On October 24, 2022, the County issued \$11,280,000 in general obligation bonds with an average coupon rate of 5%, in addition to existing funds, to advance refund \$15,500,000 of outstanding bonds with an average coupon rate of 4%. The net proceeds were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. The County also used existing funds to advance refund \$7,355,000 of general obligation bonds with an average coupon rate of 4%. As a result, the refunded bonds are considered defeased and the liability for those bonds has been removed from the statement of net position.

The cash flow requirements on the refunded debt prior to the advance refunding was \$20,354,100 from 2022 through 2024 (2013A), \$2,783,200 from 2023 through 2025 (2016A), \$3,748,200 from 2023 through 2026 (2016D), \$1,791,500 from 2023 through 2029 (2020B). The cash flow requirements on the 2022 general obligation refunding bonds are from \$20,851,819 from 2022 through 2031. The advance refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$277,868.

Prior Year Defeasance of Debt

In prior years, the County defeased certain general obligation alternate revenue source bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the County's financial statements. At September 30, 2023, \$18,810,000 of bonds outstanding are considered defeased.

Other Debt Information

Compensated absences and the other postemployment benefits of the governmental activities will be liquidated primarily by the General Fund. In years in which a net pension liability exists for the governmental activities, it will be liquidated by the Illinois Municipal Retirement Fund. Compensated absences and the other postemployment benefits and the net pension liability of the business-type activities will be liquidated by the River Bluff Nursing Home Fund. Claims and judgments will be liquidated by the General Fund and Health Insurance Internal Service Fund.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Financed Purchases

Financed purchases at September 30, 2023 consist of the following:

Governmental Activities

Financed Purchases	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance
Motorola starcom radios	12/22/2016	10/01/2026	3.09 %	\$ 3,305,864	\$ 1,614,100
Case 621G wheel loader	10/01/2021	10/01/2026	3.02-3.07	152,500	116,445
Endloader 821G	10/01/2021	01/01/2027	1.99	206,100	160,068
Motorola dispatch consoles	12/01/2022	12/01/2025	4.85	1,040,211	1,040,211
Total governmental activities financed purchases					<u>\$ 2,930,824</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities Financed Purchases	
	Principal	Interest
2024	\$ 775,746	\$ 40,665
2025	784,693	31,717
2026	793,831	22,578
2027	576,554	13,244
Total	<u>\$ 2,930,824</u>	<u>\$ 108,204</u>

Commitments

Reclaiming First

The County has committed to pay the Rockford Park District for the benefit of the County of Winnebago Regional Tourism Facility Board \$350,000 on or before November 1, 2015 and \$350,000 per year for 19 years beginning on November 1, 2015 through November 1, 2033 to be used for the Sportscore II/Indoor Soccer Building expansion. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Rock Valley College

The County has committed to pay the Rock Valley College \$50,000 during the fiscal year 2014 and \$50,000 on an annual basis for the succeeding 19 years to support the debt services necessary for the building of a 40,000 square foot aviation maintenance training facility and related equipment. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

City of Rockford

The County has committed to pay the City of Rockford \$250,000 during the calendar year 2007 and \$460,000 each calendar year for the succeeding 19 years to provide funds for improvements to the Rockford Metro Centre. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Greater Rockford Airport Authority

The County has committed to pay the Greater Rockford Airport Authority \$141,328 per quarter beginning February 1, 2017, through November 1, 2036 to fund a portion of the debt service for bonds issued by the Greater Rockford Airport Authority for the construction of the Maintenance, Repair and Overhaul (MRO) Facility at the Greater Rockford Airport Authority. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Village of Pecatonica

The County has committed to pay the Village of Pecatonica \$525,000 on May 13, 2021 as a business incentive loan for development of real property within jurisdictional bounds of the County. The funds will be disbursed using host fee funds over a five year period with \$125,000 being disbursed in year one and \$100,000 in years two through five. The Village of Pecatonica will pay back this zero percent interest loan at the end of a twenty year term beginning in 2026.

City of Loves Park

The County has committed to pay the City of Loves Park \$280,000 per year beginning April 30, 2019 through April 30, 2024 to fund infrastructure improvements at the intersection of Interstate Boulevard and Starwood Drive in Loves Park. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Hamilton Sundstrand Corporation

The County has committed to pay Hamilton Sundstrand Corporation \$100,000 per year beginning November 1, 2019 through November 1, 2023 to provide financial assistance and to help offset the cost of training new employees at Sundstrand's electric systems laboratory. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections. These payments have not yet begun.

ETSB Long-Term Obligation

On November 19, 2018, the County and the City of Rockford, Illinois agreed to purchase a computer aid design (CAD) and records management system (RMS) to support the operations of the Emergency Telephone System Board (ETSB). The city, being the lead project manager, has financed the assets and the County has agreed to pay its project cost allocation upon invoice by the city. The initial term of the agreement is 10 years and interest is what is charged through the financing mechanism issued by the city.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Governmental and Business-Type Activities Net Position

Governmental and business-type activities Net Investment in Capital Assets reported on the government wide statement of net position at September 30, 2023 includes the following:

Governmental Activities

Net investment in capital assets:	
Land	\$ 21,160,714
Construction in progress	5,376,519
Other capital assets, net of accumulated depreciation	198,914,643
Less outstanding debt	(77,620,000)
Plus noncapital debt issues	32,190,000
Less outstanding financed purchases	(2,930,824)
Less unamortized debt premium	(2,785,579)
Plus unamortized deferred charge on refunding	774,464
Plus unspent bond proceeds	<u>1,099,575</u>
Total net investment in capital assets	<u>\$ 176,179,512</u>

Business-Type Activities

Net investment in capital assets:	
Land	\$ 645,548
Other capital assets, net of accumulated depreciation	<u>4,237,690</u>
Total net investment in capital assets	<u>\$ 4,883,238</u>

5. Other Information

Employees' Retirement System

Illinois Municipal Retirement Fund

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

Plan Description

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of 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 (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 2% for each year thereafter.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at or after age 67 with 10 years of 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 (average of the highest 96 consecutive months' earnings during the last 10 years, capped at \$106,800) for credited service up to 15 years and 2% for each year thereafter. However, an employee's total pension cannot exceed 75% of their final rate of earnings. If an employee retires after 10 years of service between the ages of 62 and 67, and has less than 30 years of service credit, the pension will be reduced by 1/2% for each month that the employee is under the age of 67. If an employee retires after 10 years of service between the ages of 62 and 67, and has between 30 and 35 years of service credit, the pension will be reduced by the lesser of 1/2% for each month that the employee is under the age of 67 or 1/2% for each month of service credit less than 35 years. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statutes.

Plan Membership

At December 31, 2022, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	1,168	137	24
Inactive, nonretired members	1,771	28	6
Active members	<u>1,048</u>	<u>128</u>	<u>2</u>
Total	<u>3,987</u>	<u>293</u>	<u>32</u>

Contributions

As set by statute, County employees participating in IMRF's Regular, SLEP and ECO Plans are required to contribute 4.50%, 7.50% and 7.50% of their annual covered salary, respectively. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rate for calendar year 2022 was 5.12% for the Regular Plan, 11.50% for the SLEP Plan and 1.04% for the ECO plan. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Actuarial Assumptions

The assumptions used to measure the total pension liability/(asset) in the December 31, 2022 annual actuarial valuation included: (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, including inflation and (c) inflation of 2.25%. The retirement age is based on experience based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Actuarial cost method	Entry age normal
Asset valuation method	Fair value
Actuarial assumptions:	
Investment rate of return	7.25%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation

Mortality

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

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

	<u>Portfolio Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset class:		
Domestic equities	35.5%	6.50 %
International equities	18	7.60
Fixed income	25.5	4.90
Real estate	10.5	6.20
Alternative investments	9.5	6.25-9.90
Cash equivalents	1	4.00

County of Winnebago, Illinois

Notes to Financial Statements

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Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25% for the Regular Plan, 7.25% for the SLEP Plan and 7.25% for the ECO plan. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members for the Regular plan. Therefore, the long-term expected rate of return on investments of 7.25% was blended with the index rate of 2.75% for tax-exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2022 to arrive at discount rates used to determine the total pension asset. The year ending December 31, 2122, is for the Regular Plan, the last year in the 2022 to 2122 projection period for which projected benefit payments are fully funded.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability/(asset) of the County calculated using the current discount rates as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (1.00%) or 1 percentage point higher (1.00%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular Plan:			
Total pension liability	\$ 371,006,597	\$ 332,092,483	\$ 301,504,719
Plan fiduciary net position	<u>332,682,923</u>	<u>332,682,923</u>	<u>332,682,923</u>
Net pension liability/(asset)	<u>\$ 38,323,674</u>	<u>\$ (590,440)</u>	<u>\$ (31,178,204)</u>
SLEP Plan:			
Total pension liability	\$ 171,616,056	\$ 151,892,596	\$ 135,699,691
Plan fiduciary net position	<u>143,700,116</u>	<u>143,700,116</u>	<u>143,700,116</u>
Net pension liability/(asset)	<u>\$ 27,915,940</u>	<u>\$ 8,192,480</u>	<u>\$ (8,000,425)</u>
ECO Plan:			
Total pension liability	\$ 12,372,899	\$ 11,416,207	\$ 10,613,280
Plan fiduciary net position	<u>11,493,145</u>	<u>11,493,145</u>	<u>11,493,145</u>
Net pension liability/(asset)	<u>\$ 879,754</u>	<u>\$ (76,938)</u>	<u>\$ (879,865)</u>

County of Winnebago, Illinois

Notes to Financial Statements

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Changes in Net Pension Liability/(Asset)

The County's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Regular Plan:			
Balances, December 31, 2021	\$ 316,625,668	\$ 393,590,404	\$ (76,964,736)
Changes for the period:			
Service cost	5,058,863	-	5,058,863
Interest	22,538,657	-	22,538,657
Difference between expected and actual experience	4,423,444	-	4,423,444
Changes in assumptions	-	-	-
Contributions, County	-	2,890,579	(2,890,579)
Contributions, employees	-	2,584,560	(2,584,560)
Net investment income	-	(49,840,694)	49,840,694
Benefit payments, including refunds of employee contributions	(16,554,149)	(16,554,149)	-
Other changes	-	12,223	(12,223)
Net changes	15,466,815	(60,907,481)	76,374,296
Balances, December 31, 2022	\$ 332,092,483	\$ 332,682,923	\$ (590,440)
SLEP Plan:			
Balances, December 31, 2021	\$ 146,912,827	\$ 176,749,687	\$ (29,836,860)
Changes for the year:			
Service cost	1,859,172	-	1,859,172
Interest	10,416,104	-	10,416,104
Difference between expected and actual experience	1,048,529	-	1,048,529
Changes in assumptions	-	-	-
Contributions, County	-	1,332,345	(1,332,345)
Contributions, employees	-	903,179	(903,179)
Net investment income	-	(26,769,102)	26,769,102
Benefit payments, including refunds of employee contributions	(8,344,036)	(8,344,036)	-
Other changes	-	(171,957)	171,957
Net changes	4,979,769	(33,049,571)	38,029,340
Balances, December 31, 2022	\$ 151,892,596	\$ 143,700,116	\$ 8,192,480

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
ECO Plan:			
Balances, December 31, 2021	\$ 11,406,602	\$ 14,391,937	\$ (2,985,335)
Changes for the year:			
Service cost	40,253	-	40,253
Interest	793,778	-	793,778
Difference between expected and actual experience	131,699	-	131,699
Changes in assumptions	-	-	-
Contributions, County	-	2,068	(2,068)
Contributions, employees	-	14,919	(14,919)
Net investment income	-	(2,087,321)	2,087,321
Benefit payments, including refunds of employee contributions	(956,125)	(956,125)	-
Other changes	-	127,667	(127,667)
Net changes	9,605	(2,898,792)	2,908,397
Balances, December 31, 2022	\$ 11,416,207	\$ 11,493,145	\$ (76,938)
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Total Plans:			
Balances, December 31, 2021	\$ 474,945,097	\$ 584,732,028	\$ (109,786,931)
Changes for the year:			
Service cost	6,958,288	-	6,958,288
Interest	33,748,539	-	33,748,539
Difference between expected and actual experience	5,603,672	-	5,603,672
Changes in assumptions	-	-	-
Contributions, County	-	4,224,992	(4,224,992)
Contributions, employees	-	3,502,658	(3,502,658)
Net investment income	-	(78,697,117)	78,697,117
Benefit payments, including refunds of employee contributions	(25,854,310)	(25,854,310)	-
Other changes	-	(32,067)	32,067
Net changes	20,456,189	(96,855,844)	117,312,033
Balances, December 31, 2022	\$ 495,401,286	\$ 487,876,184	\$ 7,525,102

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the County recognized total pension expense of \$5,102,733 including \$1,625,596 for the Regular plan, \$3,561,165 for the SLEP plan and \$(84,028) for the ECO plan. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan:		
Difference between expected and actual experience	\$ 2,868,866	\$ 1,449,213
Changes in assumption	-	45,398
Net difference between projected and actual investment earnings	27,096,162	-
Contributions subsequent to the measurement date	889,035	-
Total	<u>\$ 30,854,063</u>	<u>\$ 1,494,611</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
SLEP Plan:		
Difference between expected and actual experience	\$ 3,787,578	\$ 313,465
Changes in assumption	329,945	375,156
Net difference between projected and actual investment earnings	14,370,990	-
Contributions subsequent to the measurement date	493,349	-
Total	<u>\$ 18,981,862</u>	<u>\$ 688,621</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
ECO Plan:		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual investment earnings	961,432	-
Contributions subsequent to the measurement date	1,710	-
Total	<u>\$ 963,142</u>	<u>\$ -</u>

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Total Plans:		
Difference between expected and actual experience	\$ 6,656,444	\$ 1,762,678
Changes in assumption	329,945	420,554
Net difference between projected and actual investment earnings	42,428,584	-
Contributions subsequent to the measurement date	1,384,094	-
Total	<u>\$ 50,799,067</u>	<u>\$ 2,183,232</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending September 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Fiscal Year:</u>	<u>Regular Plan</u>	<u>SLEP Plan</u>	<u>ECO Plan</u>	<u>Total</u>
2023	\$ (1,738,931)	\$ 952,760	\$ (147,615)	\$ (933,786)
2024	5,743,737	3,755,788	152,495	9,652,020
2025	8,870,654	5,052,476	336,287	14,259,417
2026	15,594,957	8,038,868	620,265	24,254,090
Thereafter	-	-	-	-
Total	<u>\$ 28,470,417</u>	<u>\$ 17,799,892</u>	<u>\$ 961,432</u>	<u>\$ 47,231,741</u>

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; and errors or omissions. The County is self-insured for general and auto liability damage claims on the first \$250,000 of each occurrence and for the amount, if any, in excess of \$2,000,000. The County is also self-insured for property damage claims on the first \$25,000 of each occurrence. The County has purchased commercial insurance for amounts not otherwise self-insured. The County is also self-insured for property damage claims on the first \$25,000 of each occurrence. The County has purchased commercial insurance for amounts not otherwise self-insured. The County is also self-insured for workers' compensation claims on the first \$500,000 of each occurrence and for the amount, if any, in excess of \$2,000,000. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured. Claims did not exceed coverage for the current or two prior years. The insurance coverage is consistent with the prior year.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

The County is self-insured for the majority of its group health and all of its dental insurance coverage. Specific stop-loss excess risk benefit coverage insurance was obtained in the amount of \$225,000, in addition to an administrative services contract to administer the plan. As the claim cycle has various stages, there may be situations where loss contingencies have occurred before the balance sheet date but the claims have not been asserted. These potential unasserted claims and existing claims have been recorded as a liability of the Health Insurance Internal Services Fund if the amounts can be reasonably estimated and it is probable that the claims will be asserted. This liability is the County's best estimate based on available information.

Premiums are charged to each department within the individual funds by the Health Insurance internal service fund based on the number of single and family contracts in the respective departments. Expenses for medical claims, stop-loss insurance and administrative fees are recorded in this fund. The specific and aggregate stop-loss insurance coverage is consistent with the prior year and the amounts of claim settlements during the past three years have not exceeded this coverage.

A liability for a claim has been recorded in the government-wide statement of net position if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. This liability is the County's best estimate based on available information.

The revenues and expenditures relating to the County's claims and judgments are accounted for in the General Fund and the Tort Liability Fund. Changes in the claims liability balances during the past two fiscal years are as follows:

Claims Liability

	Health Insurance		Tort/Workers Compensation	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims, beginning	\$ 1,344,323	\$ 1,098,553	\$ 3,313,613	\$ 1,364,779
Current year claims and changes in estimates	15,894,592	16,305,240	2,646,676	2,160,461
Claim payments	(16,140,362)	(16,528,789)	(4,595,510)	(1,152,272)
Unpaid claims, ending	<u>\$ 1,098,553</u>	<u>\$ 875,004</u>	<u>\$ 1,364,779</u>	<u>\$ 2,372,968</u>

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental fund types if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

See Note 4. for the year-end commitments that have been accrued.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2023

The Capital Projects Fund has open contracts at year-end of \$2,565,408. The American Rescue Plan Fund has open contracts at year-end of \$1,576,535. All other governmental funds have remaining commitments of \$1,006,338.

Other Postemployment Benefits (OPEB)

General Information About the OPEB Plan

Plan Description

The County administers a single-employer, defined benefit healthcare plan. Continuous health insurance coverage is provided at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the County's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the County's insurance provider. There are no assets accumulated in a GASB compliant trust. A separate report is not issued.

Benefits Provided

Retirees who have at least eight years of continuous full-time service and have reached retirement age may participate in the County health and dental insurance plan. The cost to the retiree for this coverage shall be 100% of the County's cost. The cost to retirees who are eligible for Medicare shall be at a rate as determined by the County for Medicare eligible recipients.

Employees Covered by Benefit Terms

At September 30, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	54
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	<u>870</u>
Total	<u><u>924</u></u>

Total OPEB Liability

The County's total OPEB liability of \$7,222,980 was measured as of September 30, 2023, and was determined by an actuarial valuation as of October 1, 2022.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.00%
Healthcare cost trend rates	6.00% initially reduced by decrements to an ultimate of 4.50% after 15 years
Retirees' share of benefit-related costs	100%
Discount rate	4.87%

The discount rate was based on S&P Municipal Bond 20 year high-grade rate index.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

Mortality rates were based on the December 31, 2021 IMRF actuarial valuation report.

Other assumptions are based on a County-determined analysis of past trends and future expectations.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance, September 30, 2022	\$ 7,157,116
Changes for the year:	
Service cost	234,600
Interest	330,712
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(51,560)
Benefit payments	(447,888)
Other changes	-
Net changes	<u>65,864</u>
Balance, September 30, 2023	<u>\$ 7,222,980</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.77% in fiscal year 2022 to 4.87% in fiscal year 2023.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.87%) or 1-percentage-point higher (5.87%) than the current discount rate:

	<u>1% Decrease (3.87%)</u>	<u>Discount Rate (4.87%)</u>	<u>1% Increase (5.87%)</u>
Total OPEB liability	\$ 7,761,268	\$ 7,222,980	\$ 6,734,153

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.00% decreasing to 5.00%) or 1-percentage-point higher (6.00% increasing to 7.00%) than the current healthcare cost trend rates:

	<u>1% Decrease (6.00% Decreasing to 5.00%)</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase (6.00% Increasing to 7.00%)</u>
Total OPEB liability	\$ 6,623,910	\$ 7,222,980	\$ 7,911,689

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

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

For the year ended September 30, 2023, the County recognized OPEB expense of \$561,078. At September 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 245,916	\$ 197,176
Changes of assumptions or other inputs	674,462	1,306,176
Total	<u>\$ 920,378</u>	<u>\$ 1,503,352</u>

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

Fiscal Year Ended September 30:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2024	\$ (4,234)
2025	(4,234)
2026	(27,706)
2027	(57,468)
2028	(181,655)
Thereafter	(307,677)

Joint Ventures

County of Winnebago Regional Tourism Facility Board

The County of Winnebago Regional Tourism Facility Board (WCRTFB) is a joint venture between the County and Rockford Park District, the City of Rockford, the City of Loves Park, the Village of Machesney Park, the Village of Cherry Valley, the Village of Rockton, the Village of Roscoe, the City of South Beloit and the Rockford Area Convention & Visitors Bureau. The purpose of the WCRTFB is to direct the use of revenues collected pursuant to a hotel tax as well as any other revenue directed to the WCRTFB, specifically to fund the Reclaiming First initiatives of the Rockford Park District. The affairs of the WCRTFB are managed by a ten-person Board of Directors appointed by the Chief Executive of each member entity. Financial information of WCRTFB is available from their office. The County does not have an equity interest in the organization.

Economic Incentive Agreements

The County has an agreement with a developer based upon tax increment generated. The County will remit up to 50% of the increment from each parcel proposed for development. As of and for the year ended September 30, 2023, a liability of \$140,068 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2023, the County has incurred total incentives of \$1,113,617.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2023

The County entered into an agreement with the developer Quickstart 39, LLC (developer) in April of 2018. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 50% of the available tax increment for a period of 12 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2023, a liability of \$414,628 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2023, the County has incurred total incentives of \$1,574,916.

The County entered into an agreement with the developer Venture One, LLC (developer) in April of 2021. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 50% of the available tax increment for a period of 10 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2023, the County has incurred total incentives of \$53,722.

The County entered into an agreement with the developer Dolphin 39, LLC (developer) in June of 2022. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 75% of the available tax increment for a period of 10 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2023, no liabilities have been accrued and the County has not incurred any incentive payments.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

When they become effective, application of these standards may restate portions of these financial statements.

Required Supplementary Information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes:				
Property, net	\$ 16,491,000	\$ 16,491,000	\$ 15,557,969	\$ (933,031)
Sales tax	4,200,000	4,200,000	4,458,986	258,986
Quarter-cent sales tax	9,743,750	9,743,750	10,651,838	908,088
Use tax	2,605,000	2,605,000	2,284,964	(320,036)
Other	-	-	5,487	5,487
Total taxes	<u>33,039,750</u>	<u>33,039,750</u>	<u>32,959,244</u>	<u>(80,506)</u>
Intergovernmental:				
State income tax allotments	7,350,000	7,350,000	8,696,230	1,346,230
Replacement tax allotments	9,200,000	9,200,000	13,969,444	4,769,444
Other	<u>7,226,547</u>	<u>7,847,794</u>	<u>7,486,200</u>	<u>(361,594)</u>
Total intergovernmental	<u>23,776,547</u>	<u>24,397,794</u>	<u>30,151,874</u>	<u>5,754,080</u>
Other:				
Charges for services	6,936,940	6,936,940	6,431,129	(505,811)
Fines and forfeitures	2,068,655	2,068,655	3,051,024	982,369
Licenses and permits	662,000	662,000	934,586	272,586
Investment income	75,000	75,000	2,427,790	2,352,790
Other	<u>118,990</u>	<u>118,990</u>	<u>239,135</u>	<u>120,145</u>
Total other	<u>9,861,585</u>	<u>9,861,585</u>	<u>13,083,664</u>	<u>3,222,079</u>
Total revenues	<u>\$ 66,677,882</u>	<u>\$ 67,299,129</u>	<u>\$ 76,194,782</u>	<u>\$ 8,895,653</u>

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Expenditures, Current				
General government	\$ 21,053,542	\$ 20,405,249	\$ 17,450,047	\$ (2,955,202)
Public safety	27,796,069	29,182,872	27,111,266	(2,071,606)
Judicial	14,518,606	14,877,006	15,066,587	189,581
Total expenditures, current	<u>63,368,217</u>	<u>64,465,127</u>	<u>59,627,900</u>	<u>(4,837,227)</u>
Debt Service				
Principal	263,180	263,180	263,179	(1)
Interest	27,250	27,250	27,250	-
Total debt service	<u>290,430</u>	<u>290,430</u>	<u>290,429</u>	<u>(1)</u>
Capital Outlay				
	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Total expenditures	<u>63,678,647</u>	<u>64,775,557</u>	<u>59,918,329</u>	<u>(4,857,228)</u>
Excess of revenues over expenditures	<u>2,999,235</u>	<u>2,523,572</u>	<u>16,276,453</u>	<u>13,752,881</u>
Other Financing Sources (Uses)				
Property sales	-	-	40,309	40,309
Transfers in	1,115,260	2,589,690	2,476,714	(112,976)
Transfers out	(5,337,000)	(11,962,539)	(11,661,078)	(301,461)
Total other financing sources (uses)	<u>(4,221,740)</u>	<u>(9,372,849)</u>	<u>(9,144,055)</u>	<u>228,794</u>
Net change in fund balance	<u>\$ (1,222,505)</u>	<u>\$ (6,849,277)</u>	7,132,398	<u>\$ 13,981,675</u>
Fund Balance, Beginning			<u>62,390,513</u>	
Total Fund Balance, Ending			<u>\$ 69,522,911</u>	

See notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Public Safety Sales Tax Fund
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 35,000,000	\$ 35,000,000	\$ 37,510,288	\$ 2,510,288
Intergovernmental	55,500	55,500	87,328	31,828
Charges for services	4,958,796	4,958,796	3,671,698	(1,287,098)
Fines and forfeitures	148,365	148,365	165,650	17,285
Investment income	10,000	10,000	371,062	361,062
Other	42,286	42,286	74,752	32,466
Total revenues	<u>40,214,947</u>	<u>40,214,947</u>	<u>41,880,778</u>	<u>1,665,831</u>
Expenditures				
Public safety:				
Personnel	19,324,278	19,043,161	17,178,369	(1,864,792)
Supplies and services	4,975,773	5,132,244	4,412,698	(719,546)
Judicial:				
Personnel	6,516,974	6,608,866	5,510,464	(1,098,402)
Supplies and services	657,590	906,815	605,185	(301,630)
Total expenditures, current	<u>31,474,615</u>	<u>31,691,086</u>	<u>27,706,716</u>	<u>(3,984,370)</u>
Debt Service				
Principal	<u>198,181</u>	<u>198,181</u>	<u>198,181</u>	<u>-</u>
Total debt service	<u>198,181</u>	<u>198,181</u>	<u>198,181</u>	<u>-</u>
Total expenditures	<u>31,672,796</u>	<u>31,889,267</u>	<u>27,904,897</u>	<u>(3,984,370)</u>
Excess of revenues over (under) expenditures	<u>8,542,151</u>	<u>8,325,680</u>	<u>13,975,881</u>	<u>5,650,201</u>
Other Financing Sources (Uses)				
Transfers in	14,000	14,000	143,579	129,579
Transfers out	<u>(5,566,749)</u>	<u>(12,126,012)</u>	<u>(11,916,613)</u>	<u>209,399</u>
Total other financing sources (uses)	<u>(5,552,749)</u>	<u>(12,112,012)</u>	<u>(11,773,034)</u>	<u>338,978</u>
Net change in fund balance	<u>\$ 2,989,402</u>	<u>\$ (3,786,332)</u>	<u>2,202,847</u>	<u>\$ 5,989,179</u>
Fund Balance, Beginning			<u>19,555,886</u>	
Fund Balance, Ending			<u>\$ 21,758,733</u>	

See notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Illinois Municipal Retirement Fund
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 5,413,000	\$ 5,413,000	\$ 5,347,100	\$ (65,900)
Intergovernmental	908,000	908,000	519,435	(388,565)
Investment income	-	-	106,654	106,654
Other	341,562	341,562	341,415	(147)
Total revenues	<u>6,662,562</u>	<u>6,662,562</u>	<u>6,314,604</u>	<u>(347,958)</u>
Expenditures, Current				
General government:				
Personnel	296,400	297,061	169,560	(127,501)
Public safety				
Personnel	2,380,400	2,385,709	1,361,745	(1,023,964)
Highways and streets:				
Personnel	119,600	119,867	68,419	(51,448)
Health and welfare:				
Personnel	543,200	544,412	310,746	(233,666)
Judicial:				
Personnel	660,400	661,873	377,792	(284,081)
Total expenditures, current	<u>4,000,000</u>	<u>4,008,922</u>	<u>2,288,262</u>	<u>(1,720,660)</u>
Excess of revenue over (under) expenditures	<u>2,662,562</u>	<u>2,653,640</u>	<u>4,026,342</u>	<u>1,372,702</u>
Other Financing Sources (Uses)				
Transfers out	<u>(2,065,286)</u>	<u>(2,065,286)</u>	<u>(2,065,286)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,065,286)</u>	<u>(2,065,286)</u>	<u>(2,065,286)</u>	<u>-</u>
Net change in fund balance	<u>\$ 597,276</u>	<u>\$ 588,354</u>	<u>1,961,056</u>	<u>\$ 1,372,702</u>
Fund Balance, Beginning			<u>4,782,697</u>	
Fund Balance, Ending			<u>\$ 6,743,753</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Tort Liability Fund
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 3,319,000	\$ 3,278,785	\$ (40,215)
Investment income	-	3,041	3,041
Other	50,000	57,636	7,636
Total revenues	<u>3,369,000</u>	<u>3,339,462</u>	<u>(29,538)</u>
Expenditures, Current			
General government:			
Supplies and services	<u>4,229,860</u>	<u>3,743,622</u>	<u>(486,238)</u>
Total expenditures, current	<u>4,229,860</u>	<u>3,743,622</u>	<u>(486,238)</u>
Excess of revenue over (under) expenditures	<u>(860,860)</u>	<u>(404,160)</u>	<u>456,700</u>
Other Financing Sources (Uses)			
Transfers in	4,000,000	4,000,000	-
Transfers out	<u>(972,500)</u>	<u>(972,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,027,500</u>	<u>3,027,500</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,166,640</u>	2,623,340	<u>\$ 456,700</u>
Fund Balance (Deficit), Beginning		<u>(1,873,035)</u>	
Fund Balance, Ending		<u>\$ 750,305</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Mental Health Tax Fund

Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Other taxes	\$ 18,039,048	\$ 18,752,332	\$ 713,284
Investment Income	22,000	915,698	893,698
Total revenues	<u>18,061,048</u>	<u>19,668,030</u>	<u>1,606,982</u>
Expenditures, Current			
Health and welfare:			
Personnel	2,500	5,320	2,820
Supplies and services	<u>20,593,357</u>	<u>11,796,431</u>	<u>(8,796,926)</u>
Total expenditures, current	<u>20,595,857</u>	<u>11,801,751</u>	<u>(8,794,106)</u>
Net change in fund balance	<u>\$ (2,534,809)</u>	7,866,279	<u>\$ 10,401,088</u>
Fund Balance, Beginning		<u>28,620,126</u>	
Fund Balance, Ending		<u>\$ 36,486,405</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual - American Rescue Plan
 Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 47,636,000	\$ 47,636,000	\$ 4,362,508	\$ (43,273,492)
Investment income	50,000	50,000	1,786,451	1,736,451
Total revenues	<u>47,686,000</u>	<u>47,686,000</u>	<u>6,148,959</u>	<u>(41,537,041)</u>
Expenditures, Current				
General government:				
Personnel	80,000	351,788	323,789	(27,999)
Supplies and services	47,606,000	48,081,442	3,191,073	(44,890,369)
Total expenditures, current	47,686,000	48,433,230	3,514,862	(44,918,368)
Capital Outlay				
Total expenditures	-	-	2,634,097	2,634,097
Total expenditures	<u>47,686,000</u>	<u>48,433,230</u>	<u>6,148,959</u>	<u>(42,284,271)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (747,230)</u>	-	<u>\$ 747,230</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Employer Contributions -
Illinois Municipal Retirement Fund
Year Ended September 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
County, ECO									
Contractually required contributions	\$ 2,069	\$ 44,667	\$ 40,914	\$ 205,519	\$ 225,849	\$ 321,582	\$ 357,650	\$ 564,878	\$ 433,034
Contributions in relation to the contractually required contribution	2,068	44,667	40,914	205,519	225,849	321,582	357,650	564,878	433,034
Pension bond proceeds contributed	-	-	-	-	3,763,053	-	-	-	-
Contribution deficiency (excess)	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,763,053)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 205,795	\$ 198,518	\$ 196,988	\$ 187,843	\$ 219,821	\$ 352,367	\$ 361,905	\$ 636,001	\$ 613,967
Contributions as a percentage of covered payroll	1.00%	22.50%	20.77%	109.41%	1814.61%	91.26%	98.82%	88.82%	70.53%
County, Regular									
Contractually required contributions	\$ 2,783,467	\$ 3,909,406	\$ 4,003,035	\$ 3,636,663	\$ 3,947,468	\$ 4,660,964	\$ 4,930,192	\$ 5,500,153	\$ 5,484,469
Contributions in relation to the contractually required contribution	2,890,579	4,063,905	4,154,284	3,724,866	3,947,468	4,660,964	4,930,192	5,500,153	5,484,469
Pension bond proceeds contributed	-	-	-	-	8,700,519	-	-	-	-
Contribution deficiency (excess)	<u>\$ (107,112)</u>	<u>\$ (154,499)</u>	<u>\$ (151,249)</u>	<u>\$ (88,203)</u>	<u>\$ (8,700,519)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 54,083,553	\$ 49,132,835	\$ 54,241,668	\$ 51,730,624	\$ 51,513,662	\$ 49,851,080	\$ 52,704,638	\$ 57,330,930	\$ 54,183,926
Contributions as a percentage of covered payroll	5.34%	8.27%	7.66%	7.20%	24.55%	9.35%	9.35%	9.59%	10.12%
Sheriff's Law Enforcement Personnel Plan (SLEP)									
Contractually required contributions	\$ 1,232,262	\$ 1,504,941	\$ 1,866,654	\$ 2,341,850	\$ 2,330,169	\$ 2,535,985	\$ 2,590,793	\$ 2,750,419	\$ 2,638,446
Contributions in relation to the contractually required contribution	1,332,345	1,849,973	1,928,414	2,413,422	2,330,169	2,535,985	2,590,793	2,750,419	2,638,446
Pension bond proceeds contributed	-	-	-	-	16,915,517	-	-	-	-
Contribution deficiency (excess)	<u>\$ (100,083)</u>	<u>\$ (345,032)</u>	<u>\$ (61,760)</u>	<u>\$ (71,572)</u>	<u>\$ (16,915,517)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 12,720,514	\$ 11,422,084	\$ 11,601,332	\$ 10,649,613	\$ 10,553,631	\$ 11,237,474	\$ 11,174,389	\$ 11,736,228	\$ 10,828,665
Contributions as a percentage of covered payroll	10.47%	16.20%	16.62%	22.66%	182.36%	22.57%	23.19%	23.44%	24.37%

Notes to Schedule:

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2022 Contribution Rates

Actuarial Cost Method: Aggregate entry age normal
 Amortization Method: Level percentage of payroll, closed
 Remaining Amortization Period: 21-year closed period
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth: 2.75%
 Price Inflation: 2.25%
 Salary Increases: 2.85% to 13.75% including inflation
 Investment Rate of Return: 7.25%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.

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

Notes: There were no benefit changes during the year.

County of Winnebago, Illinois

Schedule of Changes in the Employer's
 Net Pension Liability and Related Ratios -
 Illinois Municipal Retirement Fund
 Year Ended September 30, 2023

December 31,*

	2022		
	<u>County, ECO</u>	<u>County, Regular</u>	<u>Sheriff's Law Enforcement Personnel Plan (SLEP)</u>
Total Pension Liability			
Service cost	\$ 40,253	\$ 5,058,863	\$ 1,859,172
Interest	793,778	22,538,657	10,416,104
Changes of benefit terms	-	-	-
Differences between expected and actual experience	131,699	4,423,444	1,048,529
Changes of assumptions	-	-	-
Benefit payments, including refunds of member contributions	(956,125)	(16,554,149)	(8,344,036)
Net change in total pension liability	9,605	15,466,815	4,979,769
Total Pension Liability, Beginning	<u>11,406,602</u>	<u>316,625,668</u>	<u>146,912,827</u>
Total Pension Liability, Ending	<u>\$ 11,416,207</u>	<u>\$ 332,092,483</u>	<u>\$ 151,892,596</u>
Plan Fiduciary Net Position			
Contributions, employer	\$ 2,068	\$ 2,890,579	\$ 1,332,345
Contributions, member	14,919	2,584,560	903,179
Net investment income	(2,087,321)	(49,840,694)	(26,769,102)
Benefit payments, including refunds of member contributions	(956,125)	(16,554,149)	(8,344,036)
Other (net transfer)	127,667	12,223	(171,957)
Net change in plan fiduciary net position	(2,898,792)	(60,907,481)	(33,049,571)
Plan Fiduciary Net Position, Beginning	<u>14,391,937</u>	<u>393,590,404</u>	<u>176,749,687</u>
Plan Fiduciary Net Position, Ending	<u>\$ 11,493,145</u>	<u>\$ 332,682,923</u>	<u>\$ 143,700,116</u>
Employer's Net Pension Liability / (Asset)	<u>\$ (76,938)</u>	<u>\$ (590,440)</u>	<u>\$ 8,192,480</u>
Plan fiduciary net position as a percentage of the total pension liability	100.67%	100.18%	94.61%
Covered payroll	<u>\$ 198,919</u>	<u>\$ 56,549,767</u>	<u>\$ 11,581,408</u>
Employer's net pension liability as a percentage of covered payroll	-38.68%	-1.04%	70.74%

Notes to Schedule:

*IMRF's measurement date is December 31; therefore, information above is presented for the calendar year ended December 31.

The pension schedules are intended to show information for ten years. Additional years will be shown as they become available.

See notes to required supplementary information

2021			2020			2019		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 40,465	\$ 5,253,398	\$ 1,996,410	\$ 40,002	\$ 5,206,117	\$ 2,064,604	\$ 74,268	\$ 5,023,340	\$ 2,125,409
792,720	22,040,263	10,014,430	758,679	21,353,143	9,419,620	828,896	20,430,846	9,186,803
-	-	-	-	-	-	-	-	-
126,110	(4,403,473)	1,671,561	676,423	907,528	4,974,149	(912,667)	1,093,129	(1,511,276)
-	-	-	(83,134)	(3,335,084)	(934,957)	-	-	-
(933,052)	(15,282,903)	(7,802,870)	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
26,243	7,607,285	5,879,531	479,676	10,058,960	8,756,201	(980,951)	12,785,317	3,449,617
11,380,359	309,018,383	141,033,296	10,900,683	298,959,423	132,277,095	11,881,634	286,174,106	128,827,478
<u>\$ 11,406,602</u>	<u>\$ 316,625,668</u>	<u>\$ 146,912,827</u>	<u>\$ 11,380,359</u>	<u>\$ 309,018,383</u>	<u>\$ 141,033,296</u>	<u>\$ 10,900,683</u>	<u>\$ 298,959,423</u>	<u>\$ 132,277,095</u>
\$ 44,667	\$ 4,063,908	\$ 1,849,973	\$ 40,914	\$ 4,154,284	\$ 1,928,414	\$ 205,519	\$ 3,724,866	\$ 2,413,422
14,889	2,483,506	914,781	14,774	2,531,205	963,955	14,088	2,432,949	916,344
2,322,391	58,263,414	27,275,578	1,730,746	44,144,727	20,549,408	2,223,003	50,396,057	23,648,526
(933,052)	(15,282,903)	(7,802,870)	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
115,861	(385,729)	156,957	655,389	(617,813)	772,553	(1,028,588)	(910,664)	(463,630)
1,564,756	49,142,196	22,394,419	1,529,529	36,139,659	17,447,115	442,574	41,881,210	20,163,343
12,827,181	344,448,208	154,355,268	11,297,652	308,308,549	136,908,153	10,855,078	266,427,339	116,744,810
<u>\$ 14,391,937</u>	<u>\$ 393,590,404</u>	<u>\$ 176,749,687</u>	<u>\$ 12,827,181</u>	<u>\$ 344,448,208</u>	<u>\$ 154,355,268</u>	<u>\$ 11,297,652</u>	<u>\$ 308,308,549</u>	<u>\$ 136,908,153</u>
<u>\$ (2,985,335)</u>	<u>\$ (76,964,736)</u>	<u>\$ (29,836,860)</u>	<u>\$ (1,446,822)</u>	<u>\$ (35,429,825)</u>	<u>\$ (13,321,972)</u>	<u>\$ (396,969)</u>	<u>\$ (9,349,126)</u>	<u>\$ (4,631,058)</u>
126.17%	124.31%	120.31%	112.71%	111.47%	109.45%	103.64%	103.13%	103.50%
<u>\$ 198,518</u>	<u>\$ 54,753,592</u>	<u>\$ 11,001,028</u>	<u>\$ 196,988</u>	<u>\$ 54,241,668</u>	<u>\$ 11,601,332</u>	<u>\$ 187,843</u>	<u>\$ 51,730,624</u>	<u>\$ 10,649,613</u>
-1503.81%	-140.57%	-271.22%	-734.47%	-65.32%	-114.83%	-211.33%	-18.07%	-43.49%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's
 Net Pension Liability and Related Ratios -
 Illinois Municipal Retirement Fund
 Year Ended September 30, 2023

December 31,*

	2018		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
Total Pension Liability			
Service cost	\$ 86,741	\$ 4,886,621	\$ 2,002,615
Interest	832,283	19,822,224	8,771,255
Changes of benefit terms	-	-	-
Differences between expected and actual experience	128,457	(1,954,875)	1,346,341
Changes of assumptions	240,306	8,174,475	3,858,010
Benefit payments, including refunds of member contributions	(919,785)	(13,214,695)	(6,199,008)
Net change in total pension liability	368,002	17,713,750	9,779,213
Total Pension Liability, Beginning	<u>11,513,632</u>	<u>268,460,356</u>	<u>119,048,265</u>
Total Pension Liability, Ending	<u>\$ 11,881,634</u>	<u>\$ 286,174,106</u>	<u>\$ 128,827,478</u>
Plan Fiduciary Net Position			
Contributions, employer	\$ 4,080,101	\$ 13,417,858	\$ 19,519,166
Contributions, member	26,673	2,351,534	824,339
Net investment income	(538,951)	(15,291,256)	(7,849,991)
Benefit payments, including refunds of member contributions	(919,785)	(13,214,695)	(6,199,008)
Other (net transfer)	47,015	3,173,862	1,906,817
Net change in plan fiduciary net position	2,695,053	(9,562,697)	8,201,323
Plan Fiduciary Net Position, Beginning	<u>8,160,025</u>	<u>275,990,036</u>	<u>108,543,487</u>
Plan Fiduciary Net Position, Ending	<u>\$ 10,855,078</u>	<u>\$ 266,427,339</u>	<u>\$ 116,744,810</u>
Employer's Net Pension Liability / (Asset)	<u>\$ 1,026,556</u>	<u>\$ 19,746,767</u>	<u>\$ 12,082,668</u>
Plan fiduciary net position as a percentage of the total pension liability	91.36%	93.10%	90.62%
Covered payroll	<u>\$ 355,635</u>	<u>\$ 50,296,488</u>	<u>\$ 10,991,199</u>
Employer's net pension liability as a percentage of covered payroll	288.65%	39.26%	109.93%

Notes to Schedule:

*IMRF's measurement date is December 31; therefore, information above is presented for the calendar year ended December 31.

The pension schedules are intended to show information for ten years. Additional years will be shown as they become available.

2017			2016			2015		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 124,844	\$ 5,482,788	\$ 2,142,203	\$ 163,263	\$ 5,757,057	\$ 2,078,112	\$ 159,689	\$ 6,094,653	\$ 2,270,883
872,578	19,634,628	8,510,668	835,984	18,786,431	8,064,453	813,715	17,973,275	7,808,717
-	-	-	-	-	-	-	-	-
(412,307)	(496,481)	(49,423)	264,222	(927,439)	1,289,285	46,208	(2,142,634)	(1,307,973)
(210,694)	(8,675,375)	(1,125,734)	(110,970)	(335,479)	(448,757)	(21,803)	325,059	284,259
(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)	(709,778)	(10,251,215)	(5,038,889)
(491,053)	2,867,847	3,809,863	425,961	12,021,167	5,656,074	288,031	11,999,138	4,016,997
12,004,685	265,592,509	115,238,402	11,578,724	253,571,342	109,582,328	11,290,693	241,572,204	105,565,331
<u>\$ 11,513,632</u>	<u>\$ 268,460,356</u>	<u>\$ 119,048,265</u>	<u>\$ 12,004,685</u>	<u>\$ 265,592,509</u>	<u>\$ 115,238,402</u>	<u>\$ 11,578,724</u>	<u>\$ 253,571,342</u>	<u>\$ 109,582,328</u>
\$ 306,518	\$ 4,870,730	\$ 2,637,525	\$ 568,105	\$ 5,252,330	\$ 2,814,550	\$ 455,792	\$ 5,504,698	\$ 2,705,055
32,950	2,452,813	842,180	62,676	2,505,350	1,006,864	48,156	2,560,006	1,037,450
1,620,766	42,865,245	17,631,346	541,497	15,743,066	6,150,361	38,290	1,179,527	450,955
(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)	(1,406,208)	(8,282,782)	(2,085,989)
(1,556,660)	(5,586,907)	(2,029,252)	39,017	168,833	2,087,389	543,857	(3,936,072)	(1,596,338)
(461,900)	31,524,168	13,413,948	484,757	12,410,176	6,732,145	(320,113)	(2,974,623)	511,133
8,621,925	244,465,868	95,129,539	8,137,168	232,055,692	88,397,394	8,457,281	235,030,315	87,886,261
<u>\$ 8,160,025</u>	<u>\$ 275,990,036</u>	<u>\$ 108,543,487</u>	<u>\$ 8,621,925</u>	<u>\$ 244,465,868</u>	<u>\$ 95,129,539</u>	<u>\$ 8,137,168</u>	<u>\$ 232,055,692</u>	<u>\$ 88,397,394</u>
<u>\$ 3,353,607</u>	<u>\$ (7,529,680)</u>	<u>\$ 10,504,778</u>	<u>\$ 3,382,760</u>	<u>\$ 21,126,641</u>	<u>\$ 20,108,863</u>	<u>\$ 3,441,556</u>	<u>\$ 21,515,650</u>	<u>\$ 21,184,934</u>
70.87%	102.80%	91.18%	71.82%	92.05%	82.55%	70.28%	91.51%	80.67%
<u>\$ 439,327</u>	<u>\$ 52,347,086</u>	<u>\$ 11,214,047</u>	<u>\$ 606,366</u>	<u>\$ 54,272,568</u>	<u>\$ 11,279,641</u>	<u>\$ 615,520</u>	<u>\$ 55,163,792</u>	<u>\$ 10,925,271</u>
763.35%	-14.38%	93.68%	557.87%	38.93%	178.28%	559.13%	39.00%	193.91%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios -
Illinois Municipal Retirement Fund
Year Ended September 30, 2023

December 31,*

	2014		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
Total Pension Liability			
Service cost	\$ 168,849	\$ 6,115,519	\$ 2,098,164
Interest	791,138	16,579,321	7,326,490
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(382,836)	(2,070,756)	182,701
Changes of assumptions	502,866	7,866,006	1,617,508
Benefit payments, including refunds of member contributions	(656,328)	(9,535,998)	(4,706,982)
Net change in total pension liability	423,689	18,954,092	6,517,881
Total Pension Liability, Beginning	<u>10,867,004</u>	<u>222,618,112</u>	<u>99,047,450</u>
Total Pension Liability, Ending	<u>\$ 11,290,693</u>	<u>\$ 241,572,204</u>	<u>\$ 105,565,331</u>
Plan Fiduciary Net Position			
Contributions, employer	\$ 377,655	\$ 5,823,575	\$ 2,870,084
Contributions, member	49,465	2,703,460	904,051
Net investment income	450,671	12,953,849	4,919,187
Benefit payments, including refunds of member contributions	(656,328)	(9,535,998)	(4,706,982)
Other (net transfer)	391,820	326,179	(959,815)
Net change in plan fiduciary net position	613,283	12,271,065	3,026,525
Plan Fiduciary Net Position, Beginning	<u>7,843,998</u>	<u>222,759,250</u>	<u>84,859,736</u>
Plan Fiduciary Net Position, Ending	<u>\$ 8,457,281</u>	<u>\$ 235,030,315</u>	<u>\$ 87,886,261</u>
Employer's Net Pension Liability / (Asset)	<u>\$ 2,833,412</u>	<u>\$ 6,541,889</u>	<u>\$ 17,679,070</u>
Plan fiduciary net position as a percentage of the total pension liability	74.90%	97.29%	83.25%
Covered payroll	<u>\$ 605,408</u>	<u>\$ 53,619,604</u>	<u>\$ 10,993,630</u>
Employer's net pension liability as a percentage of covered payroll	468.02%	12.20%	160.81%

Notes to Schedule:

*IMRF's measurement date is December 31; therefore, information above is presented for the calendar year ended December 31.

The pension schedules are intended to show information for ten years. Additional years will be shown as they become available.

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Employer Contributions -
Other Postemployment Benefit Plan
Year Ended September 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 447,888	\$ 407,900	\$ 507,181	\$ 396,185	\$ 505,632
Contributions in relation to the actuarially determined contribution	<u>447,888</u>	<u>407,900</u>	<u>507,181</u>	<u>396,185</u>	<u>505,632</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	<u>\$ 52,993,250</u>	<u>\$ 50,940,528</u>	<u>\$ 54,462,329</u>	<u>\$ 52,290,671</u>	<u>\$ 50,906,971</u>
Contributions as a percentage of covered-employee payroll	0.85%	0.80%	0.93%	0.76%	0.99%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's Other Postemployment Benefits -
Liability and Related Ratios
Year Ended September 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	\$ 234,600	\$ 350,905	\$ 416,766	\$ 331,327	\$ 287,564	\$ 280,339
Interest	330,712	205,841	182,004	251,066	251,021	215,430
Changes of benefit terms						
Differences between expected and actual experience	-	(258,504)	-	358,590	-	204,561
Changes of assumptions	(51,560)	(1,407,986)	(175,301)	1,064,748	29,161	240,059
Benefit payments	(447,888)	(407,900)	(507,181)	(396,185)	(505,632)	(444,281)
Other changes	-	-	-	(62,182)	-	-
Net change in total OPEB liability	65,864	(1,517,644)	(83,712)	1,547,364	62,114	496,108
Total OPEB Liability, Beginning	<u>7,157,116</u>	<u>8,674,760</u>	<u>8,758,472</u>	<u>7,211,108</u>	<u>7,148,994</u>	<u>6,652,886</u>
Total OPEB Liability, Ending	<u>\$ 7,222,980</u>	<u>\$ 7,157,116</u>	<u>\$ 8,674,760</u>	<u>\$ 8,758,472</u>	<u>\$ 7,211,108</u>	<u>\$ 7,148,994</u>
Covered-employee payroll	\$ 52,993,250	\$ 50,940,528	\$ 54,462,329	\$ 52,290,671	\$ 50,906,971	\$ 50,906,971
Total OPEB liability as a percentage of covered-employee payroll	13.63%	14.05%	15.93%	16.75%	14.17%	14.04%

Notes:

Valuation date:

Actuarially determined contribution rates are calculated as of October 1, 2022, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Amortization period	8.59 years
Asset valuation method	Not applicable
Inflation	3.0%
Healthcare cost trend rates	6.0% initial, reduced by decrements to an ultimate of 4.5% after 15 years
Salary increases	4.0%, average, including inflation
Investment rate of return	Not applicable
Retirement age	In the 2023 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2021 IMRF actuarial valuation report
Mortality	In the 2023 actuarial valuation, assumed life expectancies were based on the December 31, 2021 IMRF actuarial valuation report.

Benefit changes. There were no changes to the benefits.

Note: There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2023

1. Budgetary Information

Budgets are prepared using the modified-accrual accounting basis which is consistent with the accounting principles used for financial reporting (accounting principles generally accepted in the United States of America). Formal budgets are established and approved by passage of the County's annual budget and appropriation ordinance for all governmental and proprietary funds, except the following funds:

- FEMA Grant Fund
- 2012G Alternate Revenue Bonds Fund
- Court Services Grants Fund
- Federal Forfeiture State Attorney Fund
- 2017A General Obligation Debt Certificates Fund
- Emergency Rental Assistance Program I
- 2015A Project Fund
- 2020A Project Fund
- Public Defender Grant Fund

Transfers from one appropriation within a fund to another of the same fund, not affecting the total amount appropriated by the County Board, may be made by the County Administrator and Chief Financial Officer. Only the County Board may make appropriations in excess of those authorized by the budget in order to meet an immediate emergency. Budget information presented represents the budget as amended. Budgetary control over expenditures is established at the object class level, and each department is limited by the amount appropriated for each object classification. The object classifications used are: Personnel, Supplies and Services, Debt Service and Capital Outlay.

Appropriations lapse 30 days after the end of the fiscal year. The expenditures incurred under these appropriations have been included in the fiscal year where the goods or services were received prior to the end of the fiscal year.

Budgeted revenues are based on estimates approved annually by the County Board.

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2023

2. Excess Expenditures Over Appropriations

The following funds over expended appropriations in fiscal year 2023:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
General Fund			
General government:			
City Election:			
Personnel	\$ 151,156	\$ 151,157	\$ (1)
County Auditor:			
Supplies and services	4,509	4,529	(20)
Finance:			
Supplies and services	401,270	403,128	(1,858)
Superintendent of Education			
Supplies and services	109,660	110,301	(641)
Public safety:			
Nondepartmental:			
Supplies and services	552,761	569,452	(16,691)
Judicial:			
State's Attorney:			
Personnel	2,939,957	2,940,945	(988)
Clerk of the Circuit Court:			
Personnel	3,836,091	3,854,459	(18,368)
Nondepartmental:			
Personnel	1,697,985	2,111,620	(413,635)
Public Safety Sales Tax Fund			
Public safety:			
County Jail	13,194,749	13,503,111	(308,362)
Mental Health Tax Fund			
Health and welfare:			
Personnel	2,500	5,320	(2,820)
Treasurer's Delinquent Tax Fee Fund			
General government:			
Personnel	38,478	43,232	(4,754)
Maintenance and Child Support Collection Fund			
Transfers:			
Transfers out	68,000	74,017	(6,017)
9-1-1 Operations Fund			
Capital outlay	500,000	1,080,529	(580,529)
Neutral Site Custody Exchange Fund			
Public safety:			
Supplies and services	160,000	195,696	(35,696)
Federal Matching Aid Fund			
Highway and streets:			
Supplies and services	731,683	731,917	(234)
Hotel/Motel Tax Fund			
General government:			
Supplies and services	1,050,000	1,053,337	(3,337)
Animal Services Fund			
Public safety:			
Supplies and services	729,598	766,757	(37,159)

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2023

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
Animal Services Donation Fund			
Public safety:			
Supplies and services	\$ 45,713	\$ 98,838	\$ (53,125)
Special Courts			
Judicial:			
Personnel	17,000	17,839	(839)
2020B General Obligation Refunding			
Bonds Fund			
Debt service	2,005,625	2,006,455	(830)
Sheriff Commissary Fund			
Public Safety			
Supplies and services	2,073,000	2,256,513	(183,513)
Emergency Rental Assistance			
Program II			
General government:			
Supplies and services	142,462	142,463	(1)
2022 General Obligation Refunding			
Bonds Fund			
Debt service	-	536,381	(536,381)

Supplementary Information

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - General Fund
 Year Ended September 30, 2023

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ 1,529,144	\$ 1,529,144	\$ 1,341,762	\$ (187,382)
City Election	139,038	151,156	151,157	1
County Auditor	191,884	195,603	195,603	-
County Board	818,039	838,593	825,615	(12,978)
County Clerk	514,676	514,676	501,629	(13,047)
Finance	390,403	403,513	401,652	(1,861)
Miscellaneous County	-	-	-	-
Human Resources	290,496	290,496	223,873	(66,623)
Purchasing	256,728	294,728	288,316	(6,412)
Planning	762,137	762,137	731,465	(30,672)
Recorder of Deeds	313,498	313,498	253,892	(59,606)
Superintendent of Education	306,763	313,083	313,082	(1)
Supervisor of Assessment	702,696	702,696	634,820	(67,876)
Treasurer	353,425	353,425	333,928	(19,497)
Information Technology	1,006,892	1,025,572	1,025,571	(1)
Nondepartmental	3,881,989	3,022,335	1,445,654	(1,576,681)
Total general government	11,457,808	10,710,655	8,668,019	(2,042,636)
Public Safety				
911 Center	1,722,147	1,770,188	1,452,737	(317,451)
Chief Probation Office	4,150,633	4,150,633	3,802,560	(348,073)
Civil Defense	135,046	137,300	84,372	(52,928)
Dependent Children	-	-	-	-
Sheriff's Office	14,668,920	15,820,726	15,161,711	(659,015)
Public Safety Building Costs	-	-	-	-
Nondepartmental	3,433,378	3,455,399	3,326,143	(129,256)
Installment note related activities, principal	-	-	-	-
Installment note related activities, interest	-	-	-	-
Total public safety	24,110,124	25,334,246	23,827,523	(1,506,723)
Judicial				
State's Attorney	2,939,957	2,939,957	2,940,945	988
Clerk of the Circuit Court	3,678,899	3,836,091	3,854,459	18,368
Circuit Court	1,086,755	1,086,755	1,085,676	(1,079)
Coroner	847,611	856,211	856,182	(29)
Jury Commission	163,687	163,687	140,230	(23,457)
Public Defender	1,351,540	1,351,540	1,351,539	(1)
Nondepartmental	1,697,985	1,697,985	2,111,620	413,635
Total judicial	11,766,434	11,932,226	12,340,651	408,425
Total expenditures	\$ 47,334,366	\$ 47,977,127	\$ 44,836,193	\$ (3,140,934)

Supplies and Services			Variance With Final Budget Over (Under)	Total Expenditures, Current			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		Actual
\$ 3,842,396	\$ 3,842,396	\$ 3,656,452	\$ (185,944)	\$ 5,371,540	\$ 5,371,540	\$ 4,998,214	\$ (373,326)
-	-	-	-	139,038	151,156	151,157	1
3,520	4,509	4,529	20	195,404	200,112	200,132	20
104,146	103,712	61,391	(42,321)	922,185	942,305	887,006	(55,299)
669,705	669,705	505,042	(164,663)	1,184,381	1,184,381	1,006,671	(177,710)
381,545	401,270	403,128	1,858	771,948	804,783	804,780	(3)
3,407,710	3,488,710	3,087,338	(401,372)	3,407,710	3,488,710	3,087,338	(401,372)
43,188	43,188	21,921	(21,267)	333,684	333,684	245,794	(87,890)
9,670	13,570	12,148	(1,422)	266,398	308,298	300,464	(7,834)
108,305	108,305	90,853	(17,452)	870,442	870,442	822,318	(48,124)
16,475	16,475	5,632	(10,843)	329,973	329,973	259,524	(70,449)
115,980	109,660	110,301	641	422,743	422,743	423,383	640
261,975	261,975	212,082	(49,893)	964,671	964,671	846,902	(117,769)
144,030	144,030	143,233	(797)	497,455	497,455	477,161	(20,294)
487,089	487,089	467,978	(19,111)	1,493,981	1,512,661	1,493,549	(19,112)
-	-	-	-	3,881,989	3,022,335	1,445,654	(1,576,681)
9,595,734	9,694,594	8,782,028	(912,566)	21,053,542	20,405,249	17,450,047	(2,955,202)
71,257	71,257	49,655	(21,602)	1,793,404	1,841,445	1,502,392	(339,053)
75,700	75,700	73,815	(1,885)	4,226,333	4,226,333	3,876,375	(349,958)
64,611	84,611	63,975	(20,636)	199,657	221,911	148,347	(73,564)
164,600	164,600	110,921	(53,679)	164,600	164,600	110,921	(53,679)
2,825,766	2,899,697	2,415,925	(483,772)	17,494,686	18,720,423	17,577,636	(1,142,787)
484,011	552,761	569,452	16,691	484,011	552,761	569,452	16,691
-	-	-	-	3,433,378	3,455,399	3,326,143	(129,256)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,685,945	3,848,626	3,283,743	(564,883)	27,796,069	29,182,872	27,111,266	(2,071,606)
517,500	519,700	515,414	(4,286)	3,457,457	3,459,657	3,456,359	(3,298)
-	31,713	5,454	(26,259)	3,678,899	3,867,804	3,859,913	(7,891)
1,194,990	1,362,285	1,236,501	(125,784)	2,281,745	2,449,040	2,322,177	(126,863)
634,529	625,929	601,936	(23,993)	1,482,140	1,482,140	1,458,118	(24,022)
300,247	300,247	288,373	(11,874)	463,934	463,934	428,603	(35,331)
104,906	104,906	78,258	(26,648)	1,456,446	1,456,446	1,429,797	(26,649)
-	-	-	-	1,697,985	1,697,985	2,111,620	413,635
2,752,172	2,944,780	2,725,936	(218,844)	14,518,606	14,877,006	15,066,587	189,581
\$ 16,033,851	\$ 16,488,000	\$ 14,791,707	\$ (1,696,293)	\$ 63,368,217	\$ 64,465,127	\$ 59,627,900	\$ (4,837,227)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - General Fund
 Year Ended September 30, 2023

	Debt Service			Variance With Final Budget Over (Under)
	Budget			
	Original	Final	Actual	
General Government				
Building Maintenance	\$ -	\$ -	\$ -	\$ -
City Election	-	-	-	-
County Auditor	-	-	-	-
County Board	-	-	-	-
County Clerk	-	-	-	-
Finance	-	-	-	-
Miscellaneous County	-	-	-	-
Human Resources	-	-	-	-
Purchasing	-	-	-	-
Planning	-	-	-	-
Recorder of Deeds	-	-	-	-
Superintendent of Education	-	-	-	-
Supervisor of Assessment	-	-	-	-
Treasurer	-	-	-	-
Information Technology	-	-	-	-
Nondepartmental	-	-	-	-
Total general government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Nondepartmental	-	-	-	-
Installment note related activities, principal	263,180	263,180	263,179	(1)
Installment note related activities, interest	27,250	27,250	27,250	-
Total public safety	290,430	290,430	290,429	(1)
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 290,430	\$ 290,430	\$ 290,429	\$ (1)

Capital Outlay			Variance With Final Budget Over (Under)	Total Expenditures			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 5,371,540	\$ 5,371,540	\$ 4,998,214	\$ (373,326)
-	-	-	-	139,038	151,156	151,157	1
-	-	-	-	195,404	200,112	200,132	20
-	-	-	-	922,185	942,305	887,006	(55,299)
-	-	-	-	1,184,381	1,184,381	1,006,671	(177,710)
-	-	-	-	771,948	804,783	804,780	(3)
20,000	20,000	-	(20,000)	3,427,710	3,508,710	3,087,338	(421,372)
-	-	-	-	333,684	333,684	245,794	(87,890)
-	-	-	-	266,398	308,298	300,464	(7,834)
-	-	-	-	870,442	870,442	822,318	(48,124)
-	-	-	-	329,973	329,973	259,524	(70,449)
-	-	-	-	422,743	422,743	423,383	640
-	-	-	-	964,671	964,671	846,902	(117,769)
-	-	-	-	497,455	497,455	477,161	(20,294)
-	-	-	-	1,493,981	1,512,661	1,493,549	(19,112)
-	-	-	-	3,881,989	3,022,335	1,445,654	(1,576,681)
20,000	20,000	-	(20,000)	21,073,542	20,425,249	17,450,047	(2,975,202)
-	-	-	-	1,793,404	1,841,445	1,502,392	(339,053)
-	-	-	-	4,226,333	4,226,333	3,876,375	(349,958)
-	-	-	-	199,657	221,911	148,347	(73,564)
-	-	-	-	164,600	164,600	110,921	(53,679)
-	-	-	-	17,494,686	18,720,423	17,577,636	(1,142,787)
-	-	-	-	484,011	552,761	569,452	16,691
-	-	-	-	3,433,378	3,455,399	3,326,143	(129,256)
-	-	-	-	263,180	263,180	263,179	(1)
-	-	-	-	27,250	27,250	27,250	-
-	-	-	-	28,086,499	29,473,302	27,401,695	(2,071,607)
-	-	-	-	3,457,457	3,459,657	3,456,359	(3,298)
-	-	-	-	3,678,899	3,867,804	3,859,913	(7,891)
-	-	-	-	2,281,745	2,449,040	2,322,177	(126,863)
-	-	-	-	1,482,140	1,482,140	1,458,118	(24,022)
-	-	-	-	463,934	463,934	428,603	(35,331)
-	-	-	-	1,456,446	1,456,446	1,429,797	(26,649)
-	-	-	-	1,697,985	1,697,985	2,111,620	413,635
-	-	-	-	14,518,606	14,877,006	15,066,587	189,581
\$ 20,000	\$ 20,000	\$ -	\$ (20,000)	\$ 63,678,647	\$ 64,775,557	\$ 59,918,329	\$ (4,857,228)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - Public Safety Sales Tax Fund
 Year Ended September 30, 2023

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
Public Safety				
Chief Probation Office	\$ 848,881	\$ 848,881	\$ 767,333	\$ (81,548)
County Jail	13,137,170	13,194,749	13,503,111	308,362
Criminal Justice	103,190	103,190	96,800	(6,390)
Principal	-	-	-	-
Nondepartmental	5,235,037	4,896,341	2,811,125	(2,085,216)
Total public safety	19,324,278	19,043,161	17,178,369	(1,864,792)
Judicial				
Circuit Court	1,021,429	1,081,429	957,007	(124,422)
State's Attorney	2,198,329	2,230,221	1,822,362	(407,859)
Public Defender	1,599,897	1,599,897	1,414,111	(185,786)
Clerk of the Circuit Court	345,727	345,727	333,110	(12,617)
Drug Court	145,814	145,814	112,135	(33,679)
Alternative Programs	-	-	-	-
Nondepartmental	1,205,778	1,205,778	871,739	(334,039)
Total judicial	6,516,974	6,608,866	5,510,464	(1,098,402)
Total expenditures	\$ 25,841,252	\$ 25,652,027	\$ 22,688,833	\$ (2,963,194)

Supplies and Services			Variance With Final Budget Over (Under)	Total Expenditures, Current			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ 75,000	\$ 75,000	\$ 59,573	\$ (15,427)	\$ 923,881	\$ 923,881	\$ 826,906	\$ (96,975)
4,877,573	5,034,044	4,335,647	(698,397)	18,014,743	18,228,793	17,838,758	(390,035)
23,200	23,200	17,478	(5,722)	126,390	126,390	114,278	(12,112)
-	-	-	-	-	-	-	-
-	-	-	-	5,235,037	4,896,341	2,811,125	(2,085,216)
4,975,773	5,132,244	4,412,698	(719,546)	24,300,051	24,175,405	21,591,067	(2,584,338)
155,000	155,000	89,544	(65,456)	1,176,429	1,236,429	1,046,551	(189,878)
-	185,100	97,875	(87,225)	2,198,329	2,415,321	1,920,237	(495,084)
-	64,125	33,750	(30,375)	1,599,897	1,664,022	1,447,861	(216,161)
-	-	-	-	345,727	345,727	333,110	(12,617)
131,470	131,470	128,809	(2,661)	277,284	277,284	240,944	(36,340)
371,120	371,120	255,207	(115,913)	371,120	371,120	255,207	(115,913)
-	-	-	-	1,205,778	1,205,778	871,739	(334,039)
657,590	906,815	605,185	(301,630)	7,174,564	7,515,681	6,115,649	(1,400,032)
\$ 5,633,363	\$ 6,039,059	\$ 5,017,883	\$ (1,021,176)	\$ 31,474,615	\$ 31,691,086	\$ 27,706,716	\$ (3,984,370)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - Public Safety Sales Tax Fund
 Year Ended September 30, 2023

	Debt Service			Variance With Final Budget - Over (Under)
	Budget		Actual	
	Original	Final		
Public Safety				
Chief Probation Office	\$ -	\$ -	\$ -	\$ -
County Jail	-	-	-	-
Criminal Justice	-	-	-	-
Principal	198,181	198,181	198,181	-
Nondepartmental	-	-	-	-
Total public safety	<u>198,181</u>	<u>198,181</u>	<u>198,181</u>	<u>-</u>
Judicial				
Circuit Court	-	-	-	-
State's Attorney	-	-	-	-
Public Defender	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Drug Court	-	-	-	-
Alternative Programs	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 198,181</u>	<u>\$ 198,181</u>	<u>\$ 198,181</u>	<u>\$ -</u>

Total Expenditures			Variance With Final Budget - Over (Under)
Budget		Actual	
Original	Final		
\$ 923,881	\$ 923,881	\$ 826,906	\$ (96,975)
18,014,743	18,228,793	17,838,758	(390,035)
126,390	126,390	114,278	(12,112)
198,181	198,181	198,181	-
5,235,037	4,896,341	2,811,125	(2,085,216)
<u>24,498,232</u>	<u>24,373,586</u>	<u>21,789,248</u>	<u>(2,584,338)</u>
1,176,429	1,236,429	1,046,551	(189,878)
2,198,329	2,415,321	1,920,237	(495,084)
1,599,897	1,664,022	1,447,861	(216,161)
345,727	345,727	333,110	(12,617)
277,284	277,284	240,944	(36,340)
371,120	371,120	255,207	(115,913)
1,205,778	1,205,778	871,739	(334,039)
<u>7,174,564</u>	<u>7,515,681</u>	<u>6,115,649</u>	<u>(1,400,032)</u>
<u>\$ 31,672,796</u>	<u>\$ 31,889,267</u>	<u>\$ 27,904,897</u>	<u>\$ (3,984,370)</u>

**Combining and Individual Fund Financial
Statements and Schedules**

County of Winnebago, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
September 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
Assets					
Cash and investments	\$ 51,271,879	\$ 5,644,618	\$ 12,012,833	\$ -	\$ 68,929,330
Property taxes receivable, net	15,458,828	-	-	-	15,458,828
Other receivables, net	713,530	-	3,445	194	717,169
Receivable from other governments	6,515,001	-	1,413,513	-	7,928,514
Prepaid items	481,346	428	-	-	481,774
Inventory	908,680	-	-	-	908,680
Long-term receivables, net	-	-	940,920	-	940,920
Notes receivable, net	1,227,628	-	-	-	1,227,628
Total assets	\$ 76,576,892	\$ 5,645,046	\$ 14,370,711	\$ 194	\$ 96,592,843
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 4,121,107	\$ -	\$ 469,959	\$ -	\$ 4,591,066
Accrued payroll	551,396	-	-	-	551,396
Due to other funds	533,485	428	-	194	534,107
Unearned revenue	4,290,581	-	-	-	4,290,581
Advances from other funds	16,916	-	-	-	16,916
Contract retainage	53,436	-	102,391	-	155,827
Total liabilities	9,566,921	428	572,350	194	10,139,893
Deferred Inflows of Resources					
Property taxes levied for next period	15,139,174	-	-	-	15,139,174
Unavailable revenue	193,004	-	940,920	-	1,133,924
Total deferred inflows of resources	15,332,178	-	940,920	-	16,273,098
Total liabilities and deferred inflows of resources	24,899,099	428	1,513,270	194	26,412,991
Fund Balances					
Nonspendable for prepaids items	481,346	428	-	-	481,774
Nonspendable for inventories	908,680	-	-	-	908,680
Restricted for general government	659,712	-	-	-	659,712
Restricted for economic development	2,950,256	-	-	-	2,950,256
Restricted for highways and streets	12,215,344	-	-	-	12,215,344
Restricted for capital projects	-	-	2,107,826	-	2,107,826
Restricted for public safety	15,741,188	-	-	-	15,741,188
Restricted for health and welfare	9,639,716	-	-	-	9,639,716
Restricted for judicial purposes	4,182,645	-	-	-	4,182,645
Restricted for equipment replacement	1,193,925	-	-	-	1,193,925
Restricted for retirement	2,273,321	-	-	-	2,273,321
Restricted for recreation	80,590	-	-	-	80,590
Restricted for debt service	-	5,644,618	-	-	5,644,618
Restricted for foreclosure mediation	53,068	-	-	-	53,068
Restricted for animal services	294,820	-	-	-	294,820
Unrestricted:					
Assigned to animal services	1,111,418	-	-	-	1,111,418
Assigned to capital projects	-	-	10,749,615	-	10,749,615
Unassigned (deficit)	(108,236)	(428)	-	-	(108,664)
Total fund balances	51,677,793	5,644,618	12,857,441	-	70,179,852
Total liabilities, deferred inflows of resources and fund balances	\$ 76,576,892	\$ 5,645,046	\$ 14,370,711	\$ 194	\$ 96,592,843

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Governmental Funds
 Year Ended September 30, 2023

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Revenues				
Taxes	\$ 14,912,850	\$ 2,301,099	\$ 596,216	\$ 17,810,165
Intergovernmental	28,376,992	-	831,138	29,208,130
Charges for services	12,072,346	-	4,615,017	16,687,363
Licenses and permits	2,371,876	-	-	2,371,876
Investment income	1,234,505	-	240,718	1,475,223
Other	411,682	-	91,535	503,217
Total revenues	59,380,251	2,301,099	6,374,624	68,055,974
Expenditures, Current				
General government	4,860,336	-	696,547	5,556,883
Public safety	15,303,152	-	1,509	15,304,661
Highways and streets	7,970,060	-	-	7,970,060
Health and welfare	11,781,964	-	-	11,781,964
Judicial	4,988,741	-	-	4,988,741
Total expenditures, current	44,904,253	-	698,056	45,602,309
Debt Service				
Principal	1,401,291	10,884,730	1,987,204	14,273,225
Interest and fiscal charges	35,142	3,717,855	-	3,752,997
Total debt service	1,436,433	14,602,585	1,987,204	18,026,222
Capital Outlay				
Total expenditures	5,624,790	-	1,524,363	7,149,153
Total expenditures	51,965,476	14,602,585	4,209,623	70,777,684
Excess of revenues over (under) expenditures	7,414,775	(12,301,486)	2,165,001	(2,721,710)
Other Financing Sources (Uses)				
Transfers in	2,243,466	18,392,364	6,859,817	27,495,647
Transfers out	(4,665,440)	(387,500)	(2,389,050)	(7,441,990)
Property sales	55,485	-	347,531	403,016
Issuance of financed purchase obligation	1,040,211	-	-	1,040,211
Issuance of refunding bonds	-	11,280,000	-	11,280,000
Premium on general obligation debt	-	671,005	-	671,005
Payment to escrow agent	-	(21,593,021)	-	(21,593,021)
Total other financing sources (uses)	(1,326,278)	8,362,848	4,818,298	11,854,868
Net change in fund balance	6,088,497	(3,938,638)	6,983,299	9,133,158
Fund Balance, Beginning	45,589,296	9,583,256	5,874,142	61,046,694
Fund Balance, Ending	\$ 51,677,793	\$ 5,644,618	\$ 12,857,441	\$ 70,179,852

**Nonmajor Governmental Funds
Combining Statement and Schedules**

Special Revenue Funds

County of Winnebago, Illinois

Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted or committed to expenditure for specified purposes. The nature and purpose of each Special Revenue Fund is explained in the following individual fund descriptions:

Motor Fuel Tax Fund - The Motor Fuel Tax Fund is used to account for the revenues and expenditures related to the County Motor Fuel Tax and related highway projects. The primary revenues from motor fuel taxes are restricted to highway improvements.

Document Storage Fee Fund - Used to account for the revenues the use of which is restricted by (state statute or county ordinance) to expenditures for the storage of documents, taxes and the court system.

Treasurer's Delinquent Tax-Fee Fund - Used to account for the revenues collected on delinquent taxes the use of which is restricted by state statute to expenditure for the automation of the Treasurer's office.

Vital Records Fee Fund - Used to account for the revenues the use of which is restricted by state statute to expenditures for processing and providing vital records to the public.

Recorder's Document Fee Fund - Used to account for the Recorder's Document Storage Fee, which was imposed by Resolution of the County Board in 1984 and restricted to cover expenditures for implementing micrographic documents and maintaining a computerized records system by the County Recorder.

Court Automation Fee Fund - Used to account for the revenues and expenditures related to the filing fee assessed against first pleading in all traffic, quasi-criminal and civil cases. This fee can be only used for establishing and maintaining an automated record keeping system in the office of the Clerk of the Circuit Court.

Court Security Fee Fund - Used to account for the Court Security Fee which is imposed by the Chief Judge and restricted to cover costs of the Sheriff in attending all courts in session.

Victim Impact Panel Fee Fund - Used to account for the revenues and expenditures of the Victim Impact Panel. The fee is imposed by the County on drunk driving convictions and is restricted to cover the cost of drunk driving education.

Maintenance and Child Support Collection Fund - Used to account for the revenues and expenditures of Child Support and Collection Fee assessed against individuals ordered to pay child support through the Circuit Clerk's Office. These fees are restricted to offset the costs of collecting child support by the Clerk's office.

Children's Waiting Room Fund - Used to account for the fee the use of which is restricted to the operation of a drop-off center for children between the ages of 3 and 12 whose parents have to be in court for whatever purpose.

Rental Housing Fee Fund - Used to account for the fees collected for each recorded real estate related document the use of which is restricted by the State.

Drug Enforcement Fund - Used to account for the revenues collected by the State of Illinois and remitted to the County on seized assets during drug raids, the use of which is restricted by the State.

9-1-1 Operations Fund - Used to account for the 911 Fees the use of which is restricted by the State for the operations of the 911 system.

Probation Services Fee Fund - Used to account for the fees collected pursuant to the Unified Code of Corrections. These fees are restricted for the purchase of services for probationers with special needs and for the purchase of equipment for use of the County's probation department.

Neutral Site Custody Exchange Fund - Used to account for the revenues restricted for expenditures related to the operations of a neutral site for parents in a strained relationship to exchange custody of their children.

County of Winnebago, Illinois

Special Revenue Funds

Coroner Fee Fund - Used to account for the revenues as a result of the Coroner's Fund Legislature restricted for expenditures relating to personnel in the Coroner's office.

Deferred Prosecution Program Fund - Used to account for the revenue and expenditures associated with the State's Attorney's deferred prosecution program.

Jail Medical Cost Fund - Used to account for fees collected under 730 ILCS 125/17 County Jail Act for the purpose of reimbursement to the County for costs for medical expenses.

State's Attorney Automation Fund - Used to account for fees collected under 55 ILCS 5/4-2002 to be used by the State's Attorney for hardware, software, research and development costs and related personnel.

County Detention Home Fund - Used to account for the property taxes and other revenues that are restricted for operating the Juvenile Detention Home.

Geographic Information System Fund - Used to account for the County's share of the WinGIS Agency expenditures.

Historical Museum Fund - Used to account for the property tax levy, which is restricted for the maintaining Memorial Hall, a facility which provides a meeting place for Veteran's organizations and a museum for war memorabilia.

Children's Advocacy Project Fund - Used to account for the property taxes restricted for coordinating the County-wide response to child sexual abuse cases among appropriate agencies and to create stronger cases for prosecution.

Health Department Fund - Used to account for the revenues and expenditures related to the preservation of health from various revenue sources. The primary revenues from property taxes are restricted to providing public health services.

County Highway Fund - Used to account for the property tax and other revenues restricted for road improvements throughout the County.

County Bridge and Improvement Fund - Used to account for property tax levy the use of which is restricted for bridge improvements throughout the County.

Federal Matching Aid Fund - Used to account for revenues and expenditures related to a property tax imposed the use of which is restricted to primarily to match federal grant funds for construction of right of ways.

Veterans' Assistance Fund - Used to account for the property tax levy the use of which is restricted to provide basic needs of a welfare nature to veterans.

Employer Social Security Fund - Used to account for the property tax levy the use of which is restricted to the County's portion of Social Security.

State's Attorney Grants Fund - Used to account for a grant received from the Department of Children and Family Services restricted for an Assistant State's Attorney's position in Juvenile Court.

Sheriff's Department Grants Fund - Used to account for revenues and expenditures related to various grants received by the Sheriff's Department restricted for the preservation of public safety.

Probation Grants Fund - Used to account for grants administrated by the Probation Office.

Court Services Grants Fund - Used to account for grant money restricted for family violence and the Drug Court.

County of Winnebago, Illinois

Special Revenue Funds

Community Development Grants Fund - Used to account for the revenues and expenditures related to various grants restricted to upgrade the physical deficiencies in public services and housing in certain areas.

FEMA Grant Fund - Use to account for the revenue and expenditures associated with purchasing distressed flood properties with federal grant dollars.

Circuit Court Grants Fund - Used to account for grant money received by the Circuit Court restricted for court related operations.

Circuit Clerk Electronic Citation Fund - Used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations.

City Election Fund - Used to account for the property tax revenues and expenditures related to city elections.

Law Library Fund - Used to account for the fees restricted by state statute to providing a complete reference library to meet the legal needs of the County Bar Association, the Judicial System and the general public.

Marriage and Civil Union Fund - Used to account for the marriage and civil union fees the use of which are restricted to the administration of justice.

Hotel/Motel Tax Fund - Used to account for the 2% hotel/motel tax the use of which is restricted for the Reclaiming First Project.

Foreclosure Mediation Fund - Used to account for the fees restricted for assisting those in foreclosure proceedings.

Water - Baxter Street Fund - Used to account for the fees charged for water services in the special services area.

Baxter Road Special Tax Allocation Fund - Used to account for special services area taxes and incremental tax revenue pledged by municipalities, which have entered into an intergovernmental agreement with the County, to be used to repay principal and interest on the 2012F General Obligation Alternate Revenue Source Bonds, reimburse the County and municipalities, which have entered into an intergovernmental agreement with the County, for reimbursable costs as defined in the IJRL statutes and costs of the formation of the IJRL, incentives to developers and other capital improvements to infrastructure as allowed by statute.

Circuit Clerk Operation and Administration Fund - Used to account for Circuit Clerk Operations and Administration fees, the use of which is restricted to pay costs of operation of the Circuit Clerk Office.

Animal Services Fund - Used to account for the operations required to enforce state statutes and local ordinances on animal control.

Animal Services Donation Fund - Used to account for donations collected for the animal control program.

Federal Forfeiture State's Attorney Fund - Provided to the State's Attorney's office as a result of funds generated from the sale of seized/confiscated assets in association with Federal criminal drug case offenses/prosecutions.

State Drug Forfeiture State's Attorney Fund - Provided to the State's Attorney's as a result of funds generated from the sale of seized/confiscated assets in association with local criminal drug case offenses/prosecutions.

County of Winnebago, Illinois

Special Revenue Funds

Check Offender Program Fund - Provided to the State's Attorney's Office as a portion of the fees associated with individuals who participate in the check offender program. Participation in this program is voluntary and participants who successfully complete the program avoid having a deceptive practice conviction being permanently entered on their criminal record.

County Automation Fund - Used to account for certain revenue streams restricted for costs associated with County automation projects.

Public Defender Automation Fund - Used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with automation costs for the Public Defender's office.

Specialty Courts Fund - Used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with operation of Specialty Courts.

Sheriff Commissary Fund - Used to account for certain revenue and costs that are restricted for a commissary system established at a jail.

Court Appointed Special Advocate Fund - Used to account for fees established by County ordinance July 1, 2019 and restricted to cover costs associated with the Court Appointed Special Advocate program.

Criminal Justice Center Fitness Fund - Used to account for certain revenue and costs that are restricted use and maintained by the Sheriff's Department.

Rebuild IL Grant - Used to account for funds received from the Illinois Department of Transportation REBUILD IL capital program. These funds will be disbursed for three years and are to be used by the local agency for planning, engineering, acquisition, construction, reconstruction, development, improvement, extension, and all construction-related expenses of the public infrastructure and other transportation improvement projects.

Emergency Rental Assistance Program I - Used to account for funds received from the U.S. Department of Treasury to provide assistance to eligible households. The appropriation for ERA1 was enacted on December 27, 2020 under the Consolidated Appropriations Act, 2021.

Emergency Rental Assistance Program II - Used to account for funds received from the U.S. Department of Treasury to provide assistance to eligible households. The appropriation for ERA2 was enacted on March 11, 2021 under the American Rescue Plan Act of 2021.

Chairman's Office of Criminal Justice Initiatives Grant Fund - Used account federal and state grant awards managed by the Chairman's Office of Criminal Justice Initiatives.

Sheriff Electronic Citation Fee Fund - Used to account for fees collected under 705 ILCS 105/27.3e to defray the expense of establishing and maintaining electronic citations.

Public Defender Grants Fund - Used to account for revenues and expenditures related to grant and restricted funding managed by the Public Defender's Office.

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2023

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Assets						
Cash and investments	\$ 3,154,018	\$ 1,035,288	\$ -	\$ 229,649	\$ 1,221,386	\$ 337,260
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	13,421	36,423	-	-	-	35,766
Receivable from other governments	576,145	-	-	-	-	-
Prepaid items	244,050	-	-	-	-	-
Inventory	908,680	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	\$ 4,896,314	\$ 1,071,711	\$ -	\$ 229,649	\$ 1,221,386	\$ 373,026
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 353,246	\$ 27,023	\$ -	\$ 6,329	\$ 27,461	\$ 352
Accrued payroll	-	-	1,281	1,120	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	16,916	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	353,246	27,023	18,197	7,449	27,461	352
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	21,332	-	-	-	-	-
Total deferred inflows of resources	21,332	-	-	-	-	-
Total liabilities and deferred inflows of resources	374,578	27,023	18,197	7,449	27,461	352
Fund Balances (Deficit)						
Nonspendable for prepaids items	244,050	-	-	-	-	-
Nonspendable for inventories	908,680	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	3,369,006	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	1,044,688	-	222,200	-	372,674
Restricted for equipment replacement	-	-	-	-	1,193,925	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	(18,197)	-	-	-
Total fund balances (deficit)	4,521,736	1,044,688	(18,197)	222,200	1,193,925	372,674
Total liabilities, deferred inflows of resources and fund balances	\$ 4,896,314	\$ 1,071,711	\$ -	\$ 229,649	\$ 1,221,386	\$ 373,026

Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ 2,898	\$ 27,775	\$ 109,826	\$ 26,093	\$ 669,749	\$ 5,685,825	\$ 1,203,510	\$ 52,784
-	-	-	-	-	-	-	-	-
60,033	645	3,448	10,092	-	-	-	25,597	13,805
-	-	8,568	-	-	-	1,889,799	-	-
-	-	-	-	-	-	20,350	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 60,033</u>	<u>\$ 3,543</u>	<u>\$ 39,791</u>	<u>\$ 119,918</u>	<u>\$ 26,093</u>	<u>\$ 669,749</u>	<u>\$ 7,595,974</u>	<u>\$ 1,229,107</u>	<u>\$ 66,589</u>

\$ -	\$ 800	\$ -	\$ 257	\$ 45,792	\$ -	\$ 273,509	\$ 38,858	\$ 66,512
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	800	-	257	45,792	-	273,509	38,858	66,512
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	800	-	257	45,792	-	273,509	38,858	66,512
-	-	-	-	-	-	20,350	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	669,749	7,302,115	1,190,249	-
60,033	2,743	39,791	119,661	-	-	-	-	77
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(19,699)	-	-	-	-
<u>60,033</u>	<u>2,743</u>	<u>39,791</u>	<u>119,661</u>	<u>(19,699)</u>	<u>669,749</u>	<u>7,322,465</u>	<u>1,190,249</u>	<u>77</u>
<u>\$ 60,033</u>	<u>\$ 3,543</u>	<u>\$ 39,791</u>	<u>\$ 119,918</u>	<u>\$ 26,093</u>	<u>\$ 669,749</u>	<u>\$ 7,595,974</u>	<u>\$ 1,229,107</u>	<u>\$ 66,589</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2023

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
Assets					
Cash and investments	\$ 278,805	\$ -	\$ 2,210	\$ 38,422	\$ 2,319,597
Property taxes receivable	-	-	-	-	1,706,163
Allowance for uncollectible taxes	-	-	-	-	(16,364)
Other receivables, net	-	-	1,480	863	-
Receivable from other governments	2,550	47,059	-	-	370,531
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 281,355	\$ 47,059	\$ 3,690	\$ 39,285	\$ 4,379,927
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)					
Liabilities					
Accounts payable	\$ -	\$ 7,494	\$ -	\$ 1,839	\$ 104,704
Accrued payroll	-	2,752	-	-	78,828
Due to other funds	-	36,489	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	-	46,735	-	1,839	183,532
Deferred Inflows of Resources					
Property taxes levied for next period	-	-	-	-	1,648,299
Unavailable revenue	-	-	-	-	2,650
Total deferred inflows of resources	-	-	-	-	1,650,949
Total liabilities and deferred inflows of resources	-	46,735	-	1,839	1,834,481
Fund Balances (Deficit)					
Nonspendable for prepaids items	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-
Restricted for general government	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	281,355	-	3,690	-	2,545,446
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	324	-	37,446	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	-	-	-	-
Restricted for recreation	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted:					
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	281,355	324	3,690	37,446	2,545,446
Total liabilities, deferred inflows of resources and fund balances	\$ 281,355	\$ 47,059	\$ 3,690	\$ 39,285	\$ 4,379,927

Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ 88,372	\$ 88,832	\$ 8,677,723	\$ 4,751,022	\$ 702,017	\$ 3,365,898	\$ 226,124	\$ 2,443,139
129,628	160,923	2,410,332	3,151,109	642,245	2,144,350	883,794	3,251,349
(1,250)	(1,550)	(23,111)	(30,608)	(6,334)	(20,768)	(8,586)	(31,233)
-	1,255	-	80,000	7,602	-	-	3,759
176	147,739	1,263,825	177,132	337	2,566	956	5,571
4,700	-	73,726	46,078	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 221,626</u>	<u>\$ 397,199</u>	<u>\$ 12,402,495</u>	<u>\$ 8,174,733</u>	<u>\$ 1,345,867</u>	<u>\$ 5,492,046</u>	<u>\$ 1,102,288</u>	<u>\$ 5,672,585</u>
\$ 7,024	\$ 1,430	\$ 273,587	\$ 132,268	\$ 8,952	\$ 32,016	\$ 7,966	\$ 250,457
3,510	20,403	254,452	105,939	-	-	-	-
-	-	-	-	-	-	-	-
-	-	65,924	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	53,436	-	-	-	-
<u>10,534</u>	<u>21,833</u>	<u>593,963</u>	<u>291,643</u>	<u>8,952</u>	<u>32,016</u>	<u>7,966</u>	<u>250,457</u>
125,626	155,851	2,328,219	3,066,782	630,628	2,083,404	860,237	3,143,942
176	225	-	3,431	808	2,566	956	4,865
<u>125,802</u>	<u>156,076</u>	<u>2,328,219</u>	<u>3,070,213</u>	<u>631,436</u>	<u>2,085,970</u>	<u>861,193</u>	<u>3,148,807</u>
<u>136,336</u>	<u>177,909</u>	<u>2,922,182</u>	<u>3,361,856</u>	<u>640,388</u>	<u>2,117,986</u>	<u>869,159</u>	<u>3,399,264</u>
4,700	-	73,726	46,078	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	4,766,799	705,479	3,374,060	-	-
-	-	-	-	-	-	-	-
-	-	9,406,587	-	-	-	233,129	-
-	219,290	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,273,321
80,590	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>85,290</u>	<u>219,290</u>	<u>9,480,313</u>	<u>4,812,877</u>	<u>705,479</u>	<u>3,374,060</u>	<u>233,129</u>	<u>2,273,321</u>
<u>\$ 221,626</u>	<u>\$ 397,199</u>	<u>\$ 12,402,495</u>	<u>\$ 8,174,733</u>	<u>\$ 1,345,867</u>	<u>\$ 5,492,046</u>	<u>\$ 1,102,288</u>	<u>\$ 5,672,585</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2023

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
Assets						
Cash and investments	\$ 274	\$ 151	\$ 116,111	\$ 11,071	\$ 59,883	\$ -
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	-
Receivable from other governments	40,628	230,585	75,941	-	-	-
Prepaid items	-	92,442	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	1,227,628	-
Total assets	\$ 40,902	\$ 323,178	\$ 192,052	\$ 11,071	\$ 1,287,511	\$ -
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ -	\$ 35,264	\$ 120,379	\$ -	\$ 4,109	\$ -
Accrued payroll	9,673	9,078	2,242	-	-	-
Due to other funds	-	103,842	-	-	-	47,693
Unearned revenue	-	90,400	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	9,673	238,584	122,621	-	4,109	47,693
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	9,673	238,584	122,621	-	4,109	47,693
Fund Balances (Deficit)						
Nonspendable for prepaids items	-	92,442	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	1,283,402	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	31,229	-	69,431	11,071	-	-
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	(7,848)	-	-	-	(47,693)
Total fund balances (deficit)	31,229	84,594	69,431	11,071	1,283,402	(47,693)
Total liabilities, deferred inflows of resources and fund balances	\$ 40,902	\$ 323,178	\$ 192,052	\$ 11,071	\$ 1,287,511	\$ -

Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund
\$ -	\$ 161,580	\$ 953,850	\$ 25,514	\$ 8,603	\$ 121,382	\$ 54,856	\$ 440,548	\$ 1,817,218
-	-	1,128,924	-	-	-	-	-	725
-	-	(10,910)	-	-	-	-	-	-
-	8,683	-	-	26	112,792	1,235	-	-
608,803	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 608,803</u>	<u>\$ 170,263</u>	<u>\$ 2,071,864</u>	<u>\$ 25,514</u>	<u>\$ 8,629</u>	<u>\$ 234,174</u>	<u>\$ 56,091</u>	<u>\$ 440,548</u>	<u>\$ 1,817,943</u>
\$ 231,186	\$ -	\$ 991,202	\$ 3,576	\$ -	\$ 234,174	\$ 842	\$ 9,356	\$ 581,556
6,794	-	-	3,355	-	-	2,181	-	-
345,461	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>583,441</u>	<u>-</u>	<u>991,202</u>	<u>6,931</u>	<u>-</u>	<u>234,174</u>	<u>3,023</u>	<u>9,356</u>	<u>581,556</u>
-	-	1,095,461	-	-	-	-	-	725
-	-	-	-	-	-	-	-	-
-	-	1,095,461	-	-	-	-	-	725
<u>583,441</u>	<u>-</u>	<u>2,086,663</u>	<u>6,931</u>	<u>-</u>	<u>234,174</u>	<u>3,023</u>	<u>9,356</u>	<u>582,281</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	431,192	1,235,662
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,362	170,263	-	18,583	8,629	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	53,068	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(14,799)	-	-	-	-	-	-
<u>25,362</u>	<u>170,263</u>	<u>(14,799)</u>	<u>18,583</u>	<u>8,629</u>	<u>-</u>	<u>53,068</u>	<u>431,192</u>	<u>1,235,662</u>
<u>\$ 608,803</u>	<u>\$ 170,263</u>	<u>\$ 2,071,864</u>	<u>\$ 25,514</u>	<u>\$ 8,629</u>	<u>\$ 234,174</u>	<u>\$ 56,091</u>	<u>\$ 440,548</u>	<u>\$ 1,817,943</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2023

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State's Attorney Fund	State Drug Forfeiture State's Attorney Fund	Check Offender Program Fund	County Automation Fund	Public Defender Automation Fund
Assets								
Cash and investments	\$ 552,552	\$ 389,237	\$ 294,820	\$ 11,122	\$ 165,000	\$ 4,162	\$ 740,264	\$ 9,026
Property taxes receivable	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	-	-	204
Receivable from other governments	8,694	1,004,873	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-	-
Total assets	\$ 561,246	\$ 1,394,110	\$ 294,820	\$ 11,122	\$ 165,000	\$ 4,162	\$ 740,264	\$ 9,230
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)								
Liabilities								
Accounts payable	\$ -	\$ 80,352	\$ -	\$ -	\$ 14,540	\$ -	\$ 9,769	\$ -
Accrued payroll	-	46,345	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-	-	-
Total liabilities	-	126,697	-	-	14,540	-	9,769	-
Deferred Inflows of Resources								
Property taxes levied for next period	-	-	-	-	-	-	-	-
Unavailable revenue	-	155,995	-	-	-	-	-	-
Total deferred inflows of resources	-	155,995	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	282,692	-	-	14,540	-	9,769	-
Fund Balances (Deficit)								
Nonspendable for prepaids items	-	-	-	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-	-	-
Restricted for judicial purposes	561,246	-	-	11,122	150,460	4,162	730,495	9,230
Restricted for equipment replacement	-	-	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-	-	-
Restricted for animal services	-	-	294,820	-	-	-	-	-
Unrestricted:								
Assigned to animal services	-	1,111,418	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-	-	-
Total fund balances (deficit)	561,246	1,111,418	294,820	11,122	150,460	4,162	730,495	9,230
Total liabilities, deferred inflows of resources and fund balances	\$ 561,246	\$ 1,394,110	\$ 294,820	\$ 11,122	\$ 165,000	\$ 4,162	\$ 740,264	\$ 9,230

Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Emergency Rental Assistance Program II Fund	Chairman's Office of Criminal Justice Initiatives Grant	Sheriff E-Citation Fee Fund	Public Defender Grant Fund	Total
\$ 124,862	\$ 3,514,473	\$ 9,656	\$ 7,687	\$ 4,153,780	\$ 2,951	\$ 645,297	\$ 15,333	\$ 122,394	\$ 51,271,879
-	-	-	-	-	-	-	-	-	15,609,542
-	-	-	-	-	-	-	-	-	(150,714)
3,893	290,878	1,630	-	-	-	-	-	-	713,530
-	-	-	-	-	-	52,188	335	-	6,515,001
-	-	-	-	-	-	-	-	-	481,346
-	-	-	-	-	-	-	-	-	908,680
-	-	-	-	-	-	-	-	-	1,227,628
<u>\$ 128,755</u>	<u>\$ 3,805,351</u>	<u>\$ 11,286</u>	<u>\$ 7,687</u>	<u>\$ 4,153,780</u>	<u>\$ 2,951</u>	<u>\$ 697,485</u>	<u>\$ 15,668</u>	<u>\$ 122,394</u>	<u>\$ 76,576,892</u>
\$ -	\$ 80,122	\$ -	\$ -	\$ 29,348	\$ -	\$ 27,456	\$ -	\$ -	\$ 4,121,107
-	-	-	-	-	-	3,443	-	-	551,396
-	-	-	-	-	-	-	-	-	533,485
-	-	-	-	4,124,432	2,951	6,874	-	-	4,290,581
-	-	-	-	-	-	-	-	-	16,916
-	-	-	-	-	-	-	-	-	53,436
-	80,122	-	-	4,153,780	2,951	37,773	-	-	9,566,921
-	-	-	-	-	-	-	-	-	15,139,174
-	-	-	-	-	-	-	-	-	193,004
-	-	-	-	-	-	-	-	-	15,332,178
-	80,122	-	-	4,153,780	2,951	37,773	-	-	24,899,099
-	-	-	-	-	-	-	-	-	481,346
-	-	-	-	-	-	-	-	-	908,680
-	-	-	-	-	-	659,712	-	-	659,712
-	-	-	-	-	-	-	-	-	2,950,256
-	-	-	-	-	-	-	-	-	12,215,344
-	3,725,229	-	7,687	-	-	-	15,668	-	15,741,188
-	-	-	-	-	-	-	-	-	9,639,716
128,755	-	11,286	-	-	-	-	-	122,394	4,182,645
-	-	-	-	-	-	-	-	-	1,193,925
-	-	-	-	-	-	-	-	-	2,273,321
-	-	-	-	-	-	-	-	-	80,590
-	-	-	-	-	-	-	-	-	53,068
-	-	-	-	-	-	-	-	-	294,820
-	-	-	-	-	-	-	-	-	1,111,418
-	-	-	-	-	-	-	-	-	(108,236)
<u>128,755</u>	<u>3,725,229</u>	<u>11,286</u>	<u>7,687</u>	<u>-</u>	<u>-</u>	<u>659,712</u>	<u>15,668</u>	<u>122,394</u>	<u>51,677,793</u>
<u>\$ 128,755</u>	<u>\$ 3,805,351</u>	<u>\$ 11,286</u>	<u>\$ 7,687</u>	<u>\$ 4,153,780</u>	<u>\$ 2,951</u>	<u>\$ 697,485</u>	<u>\$ 15,668</u>	<u>\$ 122,394</u>	<u>\$ 76,576,892</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2023

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund
Revenues					
Taxes	\$ -	\$ -	\$ 20,790	\$ -	\$ -
Intergovernmental	7,013,145	-	-	-	-
Charges for services	-	472,136	29,361	48,089	310,963
Licenses and permits	-	-	-	-	-
Investment income	227,128	29,558	-	6,858	31,928
Other	-	-	-	-	-
Total revenues	<u>7,240,273</u>	<u>501,694</u>	<u>50,151</u>	<u>54,947</u>	<u>342,891</u>
Expenditures, Current					
General government	-	-	43,232	104,991	137,874
Public safety	-	-	-	-	-
Highways and streets	3,422,070	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	487,243	-	-	-
Total expenditures, current	<u>3,422,070</u>	<u>487,243</u>	<u>43,232</u>	<u>104,991</u>	<u>137,874</u>
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	2,295,751	-	-	-	-
Total expenditures	<u>5,717,821</u>	<u>487,243</u>	<u>43,232</u>	<u>104,991</u>	<u>137,874</u>
Excess of revenues over (under) expenditures	<u>1,522,452</u>	<u>14,451</u>	<u>6,919</u>	<u>(50,044)</u>	<u>205,017</u>
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	(135,750)	-	-	-	-
Property sales	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-
Total other financing sources (uses)	<u>(135,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,386,702	14,451	6,919	(50,044)	205,017
Fund Balances (Deficit), Beginning	<u>3,135,034</u>	<u>1,030,237</u>	<u>(25,116)</u>	<u>272,244</u>	<u>988,908</u>
Fund Balance (Deficit), Ending	<u>\$ 4,521,736</u>	<u>\$ 1,044,688</u>	<u>\$ (18,197)</u>	<u>\$ 222,200</u>	<u>\$ 1,193,925</u>

Court Automation Fee Fund	Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,818	\$ -	\$ -	\$ -
418,189	721,472	11,243	74,017	136,850	294,510	-	668,631	301,955	194,199
5,288	-	40	-	2,798	-	-	144,297	32,803	1,573
-	-	-	-	200	-	12,630	-	-	-
423,477	721,472	11,283	74,017	139,848	294,510	507,448	4,473,914	334,758	195,772
-	-	-	-	-	320,166	-	-	-	-
-	-	-	-	-	-	226,000	1,653,624	236,866	195,696
-	-	-	-	-	-	-	-	-	-
316,821	-	8,000	-	93,132	-	-	-	-	-
316,821	-	8,000	-	93,132	320,166	226,000	1,653,624	236,866	195,696
-	-	-	-	-	-	-	791,924	-	-
-	-	-	-	-	-	-	9,674	-	-
-	-	-	-	-	-	-	801,598	-	-
-	-	-	-	-	-	-	1,080,529	-	-
316,821	-	8,000	-	93,132	320,166	226,000	3,535,751	236,866	195,696
106,656	721,472	3,283	74,017	46,716	(25,656)	281,448	938,163	97,892	76
-	-	-	-	-	-	-	-	-	-
-	(725,908)	-	(74,017)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,040,211	-	-
-	(725,908)	-	(74,017)	-	-	-	1,040,211	-	-
106,656	(4,436)	3,283	-	46,716	(25,656)	281,448	1,978,374	97,892	76
266,018	64,469	(540)	39,791	72,945	5,957	388,301	5,344,091	1,092,357	1
\$ 372,674	\$ 60,033	\$ 2,743	\$ 39,791	\$ 119,661	\$ (19,699)	\$ 669,749	\$ 7,322,465	\$ 1,190,249	\$ 77

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2023

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	17,637	242,959	-	-
Charges for services	134,458	300	15,849	8,571
Licenses and permits	-	-	-	-
Investment income	7,021	-	262	1,045
Other	-	-	-	-
Total revenues	<u>159,116</u>	<u>243,259</u>	<u>16,111</u>	<u>9,616</u>
Expenditures, Current				
General government	-	-	-	-
Public safety	44,551	-	-	6,583
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Judicial	-	242,936	-	-
Total expenditures, current	<u>44,551</u>	<u>242,936</u>	<u>-</u>	<u>6,583</u>
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	-	-	-	-
Total expenditures	<u>44,551</u>	<u>242,936</u>	<u>-</u>	<u>6,583</u>
Excess of revenues over (under) expenditures	<u>114,565</u>	<u>323</u>	<u>16,111</u>	<u>3,033</u>
Other Financing Sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(14,000)	-
Property sales	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(14,000)</u>	<u>-</u>
Net change in fund balance	<u>114,565</u>	<u>323</u>	<u>2,111</u>	<u>3,033</u>
Fund Balances (Deficit), Beginning	<u>166,790</u>	<u>1</u>	<u>1,579</u>	<u>34,413</u>
Fund Balance (Deficit), Ending	<u>\$ 281,355</u>	<u>\$ 324</u>	<u>\$ 3,690</u>	<u>\$ 37,446</u>

County Detention Home Fund	Geographic Information System Fund	Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ 1,796,912	\$ -	\$ 119,165	\$ 152,530	\$ 2,553,712	\$ 2,325,977	\$ 228,797	\$ 1,739,686	\$ 648,230	\$ 3,297,882
1,884,472	-	3,022	432,067	6,515,574	1,636,773	-	-	-	1,208,753
-	275,388	-	-	484,094	191,229	-	-	-	-
-	-	-	-	824,332	-	-	-	-	-
37,500	-	1,727	3,040	215,584	109,501	16,083	77,901	1,288	24,306
23	-	40,543	17,468	30,482	-	-	-	-	171,243
<u>3,718,907</u>	<u>275,388</u>	<u>164,457</u>	<u>605,105</u>	<u>10,623,778</u>	<u>4,263,480</u>	<u>244,880</u>	<u>1,817,587</u>	<u>649,518</u>	<u>4,702,184</u>
-	97,029	173,273	-	-	-	-	-	-	515,452
3,243,946	-	-	-	-	-	-	-	-	2,606,008
-	-	-	-	-	3,411,722	60,660	731,917	-	197,021
-	-	-	-	10,310,269	-	-	-	570,189	901,506
-	-	-	511,786	-	-	-	-	-	1,104,918
<u>3,243,946</u>	<u>97,029</u>	<u>173,273</u>	<u>511,786</u>	<u>10,310,269</u>	<u>3,411,722</u>	<u>60,660</u>	<u>731,917</u>	<u>570,189</u>	<u>5,324,905</u>
19,010	-	-	-	-	346,183	-	-	-	-
1,968	-	-	-	-	21,070	-	-	-	-
<u>20,978</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>367,253</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
32,418	-	3,038	-	-	448,306	-	155,415	-	-
<u>3,297,342</u>	<u>97,029</u>	<u>176,311</u>	<u>511,786</u>	<u>10,310,269</u>	<u>4,227,281</u>	<u>60,660</u>	<u>887,332</u>	<u>570,189</u>	<u>5,324,905</u>
421,565	178,359	(11,854)	93,319	313,509	36,199	184,220	930,255	79,329	(622,721)
-	-	-	-	100,000	2,000,000	-	-	-	-
-	(178,359)	-	-	(1,607,338)	(1,164,323)	-	(200,500)	-	-
-	-	-	-	-	55,485	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(178,359)	-	-	(1,507,338)	891,162	-	(200,500)	-	-
421,565	-	(11,854)	93,319	(1,193,829)	927,361	184,220	729,755	79,329	(622,721)
<u>2,123,881</u>	<u>-</u>	<u>97,144</u>	<u>125,971</u>	<u>10,674,142</u>	<u>3,885,516</u>	<u>521,259</u>	<u>2,644,305</u>	<u>153,800</u>	<u>2,896,042</u>
<u>\$ 2,545,446</u>	<u>\$ -</u>	<u>\$ 85,290</u>	<u>\$ 219,290</u>	<u>\$ 9,480,313</u>	<u>\$ 4,812,877</u>	<u>\$ 705,479</u>	<u>\$ 3,374,060</u>	<u>\$ 233,129</u>	<u>\$ 2,273,321</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2023

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	184,110	1,852,684	682,464	-	-	-
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	54,216	-
Other	-	-	-	-	-	-
Total revenues	184,110	1,852,684	682,464	-	54,216	-
Expenditures, Current						
General government	-	-	-	-	23,100	-
Public safety	-	1,547,164	682,151	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	184,108	-	-	-	-	-
Total expenditures, current	184,108	1,547,164	682,151	-	23,100	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	184,108	1,547,164	682,151	-	23,100	-
Excess of revenues over (under) expenditures	2	305,520	313	-	31,116	-
Other Financing Sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(129,579)	-	-	-	-
Property sales	-	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-	-
Total other financing sources (uses)	-	(129,579)	-	-	-	-
Net change in fund balance	2	175,941	313	-	31,116	-
Fund Balances (Deficit), Beginning	31,227	(91,347)	69,118	11,071	1,252,286	(47,693)
Fund Balance (Deficit), Ending	\$ 31,229	\$ 84,594	\$ 69,431	\$ 11,071	\$ 1,283,402	\$ (47,693)

Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund
\$ -	\$ -	\$ 975,832	\$ -	\$ -	\$ 1,053,337	\$ -	\$ -	\$ -
1,568,827	-	-	-	-	-	-	-	1,214,789
-	90,451	-	193,864	5,180	-	30,550	87,549	-
-	-	-	-	-	-	-	-	-
-	5,118	-	-	271	-	1,825	10,223	-
-	-	-	2,342	-	-	-	-	-
1,568,827	95,569	975,832	196,206	5,451	1,053,337	32,375	97,772	1,214,789
-	-	991,202	-	-	1,053,337	47,518	-	584,694
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	132,550	-
1,568,675	112,518	-	184,375	10,367	-	-	-	-
1,568,675	112,518	991,202	184,375	10,367	1,053,337	47,518	132,550	584,694
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	751	-
1,568,675	112,518	991,202	184,375	10,367	1,053,337	47,518	133,301	584,694
152	(16,949)	(15,370)	11,831	(4,916)	-	(15,143)	(35,529)	630,095
-	-	-	-	-	-	-	130,000	-
-	(13,466)	-	-	-	-	-	-	(398,200)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(13,466)	-	-	-	-	-	130,000	(398,200)
152	(30,415)	(15,370)	11,831	(4,916)	-	(15,143)	94,471	231,895
25,210	200,678	571	6,752	13,545	-	68,211	336,721	1,003,767
\$ 25,362	\$ 170,263	\$ (14,799)	\$ 18,583	\$ 8,629	\$ -	\$ 53,068	\$ 431,192	\$ 1,235,662

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2023

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State Attorney Fund	State Drug Forfeiture State Attorney Fund	Check Offender Program Fund	County Automation Fund
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	3,523	110,514	-	-
Charges for services	117,170	1,134,145	-	-	-	-	284,769
Licenses and permits	-	1,547,544	-	-	-	-	-
Investment income	14,527	7,983	10,535	284	4,848	127	20,881
Other	-	43,283	93,468	-	-	-	-
Total revenues	131,697	2,732,955	104,003	3,807	115,362	127	305,650
Expenditures, Current							
General government	-	-	-	-	-	-	55,996
Public safety	-	2,504,681	98,838	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Judicial	18,899	-	-	-	126,966	-	-
Total expenditures, current	18,899	2,504,681	98,838	-	126,966	-	55,996
Debt Service							
Principal	-	8,410	-	-	-	-	235,764
Interest	-	871	-	-	-	-	1,559
Total debt service	-	9,281	-	-	-	-	237,323
Capital Outlay							
	-	3,992	132,724	-	-	-	-
Total expenditures	18,899	2,517,954	231,562	-	126,966	-	293,319
Excess of revenues over (under) expenditures	112,798	215,001	(127,559)	3,807	(11,604)	127	12,331
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(4,000)	-	-	-	-	-	-
Property sales	-	-	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,000)	-	-	-	-	-	-
Net change in fund balance	108,798	215,001	(127,559)	3,807	(11,604)	127	12,331
Fund Balances (Deficit), Beginning	452,448	896,417	422,379	7,315	162,064	4,035	718,164
Fund Balance (Deficit), Ending	\$ 561,246	\$ 1,111,418	\$ 294,820	\$ 11,122	\$ 150,460	\$ 4,162	\$ 730,495

Public Defender Automation Fund	Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Emergency Rental Assistance Program I Fund	Emergency Rental Assistance Program II Fund	Chairman's Office of Criminal Justice Initiatives Grant	Sheriff E-Citation Fee Fund	Public Defender Grant Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,912,850
-	-	-	-	-	1,363,097	413	156,270	1,000,056	-	122,394	28,376,992
2,169	43,268	2,269,513	22,429	5,243	-	-	-	-	2,187	-	12,072,346
-	-	-	-	-	-	-	-	-	-	-	2,371,876
231	2,415	-	588	-	122,889	-	-	-	15	-	1,234,505
-	-	-	-	-	-	-	-	-	-	-	411,682
2,400	45,683	2,269,513	23,017	5,243	1,485,986	413	156,270	1,000,056	2,202	122,394	59,380,251
-	-	-	-	-	-	413	156,270	555,789	-	-	4,860,336
-	-	2,256,513	-	531	-	-	-	-	-	-	15,303,152
-	-	-	-	-	14,120	-	-	-	-	-	7,970,080
-	17,997	-	-	-	-	-	-	-	-	-	11,781,984
-	-	-	-	-	-	-	-	-	-	-	4,988,741
-	17,997	2,256,513	-	531	14,120	413	156,270	555,789	-	-	44,904,253
-	-	-	-	-	-	-	-	-	-	-	1,401,291
-	-	-	-	-	-	-	-	-	-	-	35,142
-	-	-	-	-	-	-	-	-	-	-	1,436,433
-	-	-	-	-	1,471,866	-	-	-	-	-	5,624,790
-	17,997	2,256,513	-	531	1,485,986	413	156,270	555,789	-	-	51,965,476
2,400	27,686	13,000	23,017	4,712	-	-	-	444,267	2,202	122,394	7,414,775
-	-	-	-	-	-	-	-	-	13,466	-	2,243,466
-	-	-	(20,000)	-	-	-	-	-	-	-	(4,665,440)
-	-	-	-	-	-	-	-	-	-	-	55,485
-	-	-	-	-	-	-	-	-	-	-	1,040,211
-	-	-	(20,000)	-	-	-	-	-	13,466	-	(1,326,278)
2,400	27,686	13,000	3,017	4,712	-	-	-	444,267	15,668	122,394	6,088,497
6,830	101,069	3,712,229	8,269	2,975	-	-	-	215,445	-	-	45,589,296
\$ 9,230	\$ 128,755	\$ 3,725,229	\$ 11,286	\$ 7,687	\$ -	\$ -	\$ -	\$ 659,712	\$ 15,668	\$ 122,394	\$ 51,677,793

County of Winnebago, Illinois

Motor Fuel Tax Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental:				
Motor fuel tax allotments	\$ 6,550,172	\$ 6,550,172	\$ 7,013,145	\$ 462,973
Investment income	1,500	1,500	227,128	225,628
Total revenues	<u>6,551,672</u>	<u>6,551,672</u>	<u>7,240,273</u>	<u>688,601</u>
Expenditures, Current				
Highways and streets:				
Personnel	1,486,635	1,486,635	1,403,561	(83,074)
Supplies and services	<u>2,065,000</u>	<u>2,058,648</u>	<u>2,018,509</u>	<u>(40,139)</u>
Total expenditures, current	<u>3,551,635</u>	<u>3,545,283</u>	<u>3,422,070</u>	<u>(123,213)</u>
Capital Outlay	<u>2,555,000</u>	<u>2,561,352</u>	<u>2,295,751</u>	<u>(265,601)</u>
Total expenditures	<u>6,106,635</u>	<u>6,106,635</u>	<u>5,717,821</u>	<u>(388,814)</u>
Excess of revenues over (under) expenditures	<u>445,037</u>	<u>445,037</u>	<u>1,522,452</u>	<u>1,077,415</u>
Other Financing Sources (Uses)				
Transfers out	<u>(200,500)</u>	<u>(135,750)</u>	<u>(135,750)</u>	<u>-</u>
Total other financing sources (uses)	<u>(200,500)</u>	<u>(135,750)</u>	<u>(135,750)</u>	<u>-</u>
Net change in fund balance	<u>\$ 244,537</u>	<u>\$ 309,287</u>	<u>1,386,702</u>	<u>\$ 1,077,415</u>
Fund Balance, Beginning			<u>3,135,034</u>	
Fund Balance, Ending			<u>\$ 4,521,736</u>	

County of Winnebago, Illinois

Document Storage Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 350,000	\$ 350,000	\$ 472,136	\$ 122,136
Investment income	-	-	29,558	29,558
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>501,694</u>	<u>151,694</u>
Expenditures, Current				
Judicial:				
Personnel	-	31,000	23,269	(7,731)
Supplies and services	<u>609,300</u>	<u>609,300</u>	<u>463,974</u>	<u>(145,326)</u>
Total expenditures	<u>609,300</u>	<u>640,300</u>	<u>487,243</u>	<u>(153,057)</u>
Net change in fund balance	<u>\$ (259,300)</u>	<u>\$ (290,300)</u>	14,451	<u>\$ 304,751</u>
Fund Balance, Beginning			<u>1,030,237</u>	
Fund Balance, Ending			<u>\$ 1,044,688</u>	

County of Winnebago, Illinois

Treasurer's Delinquent Tax Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 22,520	\$ 20,790	\$ (1,730)
Charges for services	50,203	29,361	(20,842)
Total revenues	<u>72,723</u>	<u>50,151</u>	<u>(22,572)</u>
Expenditures, Current			
General government:			
Personnel	<u>38,478</u>	<u>43,232</u>	<u>4,754</u>
Total expenditures, current	<u>38,478</u>	<u>43,232</u>	<u>4,754</u>
Net change in fund balance	<u>\$ 34,245</u>	6,919	<u>\$ (27,326)</u>
Fund Balance (Deficit), Beginning		<u>(25,116)</u>	
Fund Balance (Deficit), Ending		<u>\$ (18,197)</u>	

County of Winnebago, Illinois

Vital Records Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 47,000	\$ 47,000	\$ 48,089	\$ 1,089
Investment income	-	-	6,858	6,858
Total revenues	<u>47,000</u>	<u>47,000</u>	<u>54,947</u>	<u>7,947</u>
Expenditures, Current				
General government:				
Personnel	35,786	36,151	26,149	(10,002)
Supplies and services	<u>147,332</u>	<u>146,967</u>	<u>78,842</u>	<u>(68,125)</u>
Total expenditures	<u>183,118</u>	<u>183,118</u>	<u>104,991</u>	<u>(78,127)</u>
Net change in fund balance	<u>\$ (136,118)</u>	<u>\$ (136,118)</u>	<u>(50,044)</u>	<u>\$ 86,074</u>
Fund Balance, Beginning			<u>272,244</u>	
Fund Balance, Ending			<u>\$ 222,200</u>	

County of Winnebago, Illinois

Recorder's Document Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 421,081	\$ 310,963	\$ (110,118)
Investment income	900	31,928	31,028
Total revenues	<u>421,981</u>	<u>342,891</u>	<u>(79,090)</u>
Expenditures, Current			
General government:			
Supplies and services	<u>475,194</u>	<u>137,874</u>	<u>(337,320)</u>
Total expenditures, current	<u>475,194</u>	<u>137,874</u>	<u>(337,320)</u>
Net change in fund balance	<u>\$ (53,213)</u>	205,017	<u>\$ 258,230</u>
Fund Balance, Beginning		<u>988,908</u>	
Fund Balance, Ending		<u>\$ 1,193,925</u>	

County of Winnebago, Illinois

Court Automation Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 310,000	\$ 316,821	\$ 418,189	\$ 101,368
Investment income	-	-	5,288	5,288
Total revenues	<u>310,000</u>	<u>316,821</u>	<u>423,477</u>	<u>106,656</u>
Expenditures, Current				
Judicial:				
Supplies and services	<u>310,000</u>	<u>316,821</u>	<u>316,821</u>	<u>-</u>
Total expenditures, current	<u>310,000</u>	<u>316,821</u>	<u>316,821</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	106,656	<u>\$ 106,656</u>
Fund Balance, Beginning			<u>266,018</u>	
Fund Balance, Ending			<u>\$ 372,674</u>	

County of Winnebago, Illinois

Court Security Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	<u>\$ 675,000</u>	<u>\$ 725,908</u>	<u>\$ 721,472</u>	<u>\$ (4,436)</u>
Total revenues	<u>675,000</u>	<u>725,908</u>	<u>721,472</u>	<u>(4,436)</u>
Expenditures				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>675,000</u>	<u>725,908</u>	<u>721,472</u>	<u>(4,436)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(675,000)</u>	<u>(725,908)</u>	<u>(725,908)</u>	<u>-</u>
Total other financing sources (uses)	<u>(675,000)</u>	<u>(725,908)</u>	<u>(725,908)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(4,436)</u>	<u>\$ (4,436)</u>
Fund Balance, Beginning			<u>64,469</u>	
Fund Balance, Ending			<u>\$ 60,033</u>	

County of Winnebago, Illinois

Victim Impact Panel Fee Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 7,600	\$ 11,243	\$ 3,643
Investment income	-	40	40
Total revenues	<u>7,600</u>	<u>11,283</u>	<u>3,683</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total expenditures, current	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (400)</u>	3,283	<u>\$ 3,683</u>
Fund Balance (Deficit), Beginning		<u>(540)</u>	
Fund Balance, Ending		<u>\$ 2,743</u>	

County of Winnebago, Illinois

Maintenance and Child Support Collection Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	<u>\$ 68,000</u>	<u>\$ 74,017</u>	<u>\$ 6,017</u>
Total revenues	<u>68,000</u>	<u>74,017</u>	<u>6,017</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>68,000</u>	<u>74,017</u>	<u>6,017</u>
Other Financing Sources (Uses)			
Transfers out	<u>(68,000)</u>	<u>(74,017)</u>	<u>(6,017)</u>
Total other financing sources (uses)	<u>(68,000)</u>	<u>(74,017)</u>	<u>(6,017)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>39,791</u>	
Fund Balance, Ending		<u>\$ 39,791</u>	

County of Winnebago, Illinois

Children's Waiting Room Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 134,171	\$ 136,850	\$ 2,679
Investment income	-	2,798	2,798
Other	-	200	200
	<u>134,171</u>	<u>139,848</u>	<u>5,677</u>
Total revenues	<u>134,171</u>	<u>139,848</u>	<u>5,677</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>103,320</u>	<u>93,132</u>	<u>(10,188)</u>
	<u>103,320</u>	<u>93,132</u>	<u>(10,188)</u>
Total expenditures, current	<u>103,320</u>	<u>93,132</u>	<u>(10,188)</u>
Net change in fund balance	<u>\$ 30,851</u>	46,716	<u>\$ 15,865</u>
Fund Balance, Beginning		<u>72,945</u>	
Fund Balance, Ending		<u>\$ 119,661</u>	

County of Winnebago, Illinois

Rental Housing Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 379,458	\$ 294,510	\$ (84,948)
Total revenues	<u>379,458</u>	<u>294,510</u>	<u>(84,948)</u>
Expenditures, Current			
General government:			
Supplies and services	<u>379,458</u>	<u>320,166</u>	<u>(59,292)</u>
Total expenditures	<u>379,458</u>	<u>320,166</u>	<u>(59,292)</u>
Net change in fund balance	<u>\$ -</u>	<u>(25,656)</u>	<u>\$ (25,656)</u>
Fund Balance, Beginning		<u>5,957</u>	
Fund Balance (Deficit), Ending		<u>\$ (19,699)</u>	

County of Winnebago, Illinois

Drug Enforcement Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 101,119	\$ 494,818	\$ 393,699
Other	-	12,630	12,630
Total revenues	<u>101,119</u>	<u>507,448</u>	<u>406,329</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>308,500</u>	<u>226,000</u>	<u>(82,500)</u>
Total expenditures, current	<u>308,500</u>	<u>226,000</u>	<u>(82,500)</u>
Net change in fund balance	<u>\$ (207,381)</u>	281,448	<u>\$ 488,829</u>
Fund Balance, Beginning		<u>388,301</u>	
Fund Balance, Ending		<u>\$ 669,749</u>	

County of Winnebago, Illinois

9-1-1 Operations Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ 668,631	\$ 668,631
Charges for services	3,622,331	3,622,331	3,660,986	38,655
Investment income	4,000	4,000	144,297	140,297
Total revenues	<u>3,626,331</u>	<u>3,626,331</u>	<u>4,473,914</u>	<u>847,583</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>3,421,000</u>	<u>3,501,000</u>	<u>1,653,624</u>	<u>(1,847,376)</u>
Total expenditures, current	<u>3,421,000</u>	<u>3,501,000</u>	<u>1,653,624</u>	<u>(1,847,376)</u>
Debt Service				
Principal	848,488	848,488	791,924	(56,564)
Interest and fiscal charges	<u>9,674</u>	<u>9,674</u>	<u>9,674</u>	<u>-</u>
Total debt service	<u>858,162</u>	<u>858,162</u>	<u>801,598</u>	<u>(56,564)</u>
Capital Outlay	<u>500,000</u>	<u>500,000</u>	<u>1,080,529</u>	<u>580,529</u>
Total expenditures	<u>4,779,162</u>	<u>4,859,162</u>	<u>3,535,751</u>	<u>(1,323,411)</u>
Excess of revenues over (under) expenditures	<u>(1,152,831)</u>	<u>(1,232,831)</u>	<u>938,163</u>	<u>2,170,994</u>
Other Financing Sources (Uses)				
Transfers out	(80,000)	-	-	-
Issuance of capital lease obligation	<u>-</u>	<u>-</u>	<u>1,040,211</u>	<u>1,040,211</u>
Total other financing sources (uses)	<u>(80,000)</u>	<u>-</u>	<u>1,040,211</u>	<u>1,040,211</u>
Net change in fund balance	<u>\$ (1,232,831)</u>	<u>\$ (1,232,831)</u>	<u>1,978,374</u>	<u>\$ 3,211,205</u>
Fund Balance, Beginning			<u>5,344,091</u>	
Fund Balance, Ending			<u>\$ 7,322,465</u>	

County of Winnebago, Illinois

Probation Services Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 350,034	\$ 301,955	\$ (48,079)
Investment income	-	32,803	32,803
Total revenues	<u>350,034</u>	<u>334,758</u>	<u>(15,276)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>376,750</u>	<u>236,866</u>	<u>(139,884)</u>
Total expenditures, current	<u>376,750</u>	<u>236,866</u>	<u>(139,884)</u>
Capital Outlay	<u>235,000</u>	<u>-</u>	<u>(235,000)</u>
Total expenditures	<u>611,750</u>	<u>236,866</u>	<u>(374,884)</u>
Net change in fund balance	<u>\$ (261,716)</u>	97,892	<u>\$ 359,608</u>
Fund Balance, Beginning		<u>1,092,357</u>	
Fund Balance, Ending		<u>\$ 1,190,249</u>	

County of Winnebago, Illinois

Neutral Site Custody Exchange Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 160,000	\$ 194,199	\$ 34,199
Investment income	-	1,573	1,573
Total revenues	<u>160,000</u>	<u>195,772</u>	<u>35,772</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>160,000</u>	<u>195,696</u>	<u>35,696</u>
Total expenditures, current	<u>160,000</u>	<u>195,696</u>	<u>35,696</u>
Net change in fund balance	<u>\$ -</u>	76	<u>\$ 76</u>
Fund Balance, Beginning		<u>1</u>	
Fund Balance, Ending		<u>\$ 77</u>	

County of Winnebago, Illinois

Coroner Fee Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 20,500	\$ 17,637	\$ (2,863)
Investment income	-	7,021	7,021
Charges for services	<u>126,500</u>	<u>134,458</u>	<u>7,958</u>
Total revenues	<u>147,000</u>	<u>159,116</u>	<u>12,116</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>113,000</u>	<u>44,551</u>	<u>(68,449)</u>
Total expenditures, current	<u>113,000</u>	<u>44,551</u>	<u>(68,449)</u>
Net change in fund balance	<u>\$ 34,000</u>	114,565	<u>\$ 80,565</u>
Fund Balance, Beginning		<u>166,790</u>	
Fund Balance, Ending		<u>\$ 281,355</u>	

County of Winnebago, Illinois

Deferred Prosecution Program Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ -	\$ 300	\$ 300
Intergovernmental	959,258	242,959	(716,299)
Total revenues	<u>959,258</u>	<u>243,259</u>	<u>(715,999)</u>
Expenditures, Current			
Judicial:			
Personnel	508,547	115,780	(392,767)
Supplies and services	450,710	127,156	(323,554)
Total expenditures, current	<u>959,257</u>	<u>242,936</u>	<u>(716,321)</u>
Net change in fund balance	<u>\$ 1</u>	323	<u>\$ 322</u>
Fund Balance, Beginning		<u>1</u>	
Fund Balance, Ending		<u>\$ 324</u>	

County of Winnebago, Illinois

Jail Medical Cost Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 14,000	\$ 15,849	\$ 1,849
Investment income	-	262	262
Total revenues	<u>14,000</u>	<u>16,111</u>	<u>2,111</u>
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	<u>14,000</u>	<u>16,111</u>	<u>2,111</u>
Other Financing Sources (Uses)			
Transfers out	(14,000)	(14,000)	-
Total other financing sources (uses)	<u>(14,000)</u>	<u>(14,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>2,111</u>	<u>\$ 2,111</u>
Fund Balance, Beginning		<u>1,579</u>	
Fund Balance, Ending		<u>\$ 3,690</u>	

County of Winnebago, Illinois

State's Attorney Automation Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 8,800	\$ 8,800	\$ 8,571	\$ (229)
Investment income	-	-	1,045	1,045
Total revenues	<u>8,800</u>	<u>8,800</u>	<u>9,616</u>	<u>816</u>
Expenditures, Current				
Public safety:				
Supplies and services	-	15,000	6,583	(8,417)
Total expenditures, current	<u>-</u>	<u>15,000</u>	<u>6,583</u>	<u>(8,417)</u>
Net change in fund balance	<u>\$ 8,800</u>	<u>\$ (6,200)</u>	3,033	<u>\$ 9,233</u>
Fund Balance, Beginning			<u>34,413</u>	
Fund Balance, Ending			<u>\$ 37,446</u>	

County of Winnebago, Illinois

County Detention Home Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 1,818,000	\$ 1,796,912	\$ (21,088)
Intergovernmental	2,201,089	1,884,472	(316,617)
Investment income	-	37,500	37,500
Other	-	23	23
	<u>4,019,089</u>	<u>3,718,907</u>	<u>(300,182)</u>
Expenditures, Current			
Public safety:			
Personnel	3,250,890	2,513,786	(737,104)
Supplies and services	<u>1,207,304</u>	<u>730,160</u>	<u>(477,144)</u>
	<u>4,458,194</u>	<u>3,243,946</u>	<u>(1,214,248)</u>
Debt Service			
Principal	18,639	19,010	371
Interest and fiscal charges	<u>2,339</u>	<u>1,968</u>	<u>(371)</u>
	<u>20,978</u>	<u>20,978</u>	<u>-</u>
Capital Outlay	<u>300,000</u>	<u>32,418</u>	<u>(267,582)</u>
	<u>4,779,172</u>	<u>3,297,342</u>	<u>(1,481,830)</u>
Total expenditures			
	<u>4,779,172</u>	<u>3,297,342</u>	<u>(1,481,830)</u>
Net change in fund balance	<u>\$ (760,083)</u>	421,565	<u>\$ 1,181,648</u>
Fund Balance, Beginning		<u>2,123,881</u>	
Fund Balance, Ending		<u>\$ 2,545,446</u>	

County of Winnebago, Illinois

Geographic Information System Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 385,000	\$ 275,388	\$ (109,612)
Total revenues	<u>385,000</u>	<u>275,388</u>	<u>(109,612)</u>
Expenditures			
General government: Supplies and services	<u>120,000</u>	<u>97,029</u>	<u>(22,971)</u>
Excess of revenues over (under) expenditures	<u>265,000</u>	<u>178,359</u>	<u>(86,641)</u>
Other Financing Sources (Uses)			
Transfers out	<u>(265,000)</u>	<u>(178,359)</u>	<u>86,641</u>
Total other financing sources (uses)	<u>(265,000)</u>	<u>(178,359)</u>	<u>86,641</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Historical Museum Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 120,000	\$ 120,000	\$ 119,165	\$ (835)
Intergovernmental	-	-	3,022	3,022
Investment income	-	-	1,727	1,727
Other	28,000	28,000	40,543	12,543
Total revenues	<u>148,000</u>	<u>148,000</u>	<u>164,457</u>	<u>16,457</u>
Expenditures, Current				
General government:				
Personnel	92,161	96,355	96,355	-
Supplies and services	99,186	94,992	76,918	(18,074)
Total expenditures, current	<u>191,347</u>	<u>191,347</u>	<u>173,273</u>	<u>(18,074)</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>3,038</u>	<u>3,038</u>
Total expenditures	<u>191,347</u>	<u>191,347</u>	<u>176,311</u>	<u>(15,036)</u>
Net change in fund balance	<u>\$ (43,347)</u>	<u>\$ (43,347)</u>	<u>(11,854)</u>	<u>\$ 31,493</u>
Fund Balance, Beginning			<u>97,144</u>	
Fund Balance, Ending			<u>\$ 85,290</u>	

County of Winnebago, Illinois

Children's Advocacy Project Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 153,000	\$ 152,530	\$ (470)
Intergovernmental	335,866	432,067	96,201
Investment Income	-	3,040	3,040
Other	85,418	17,468	(67,950)
Total revenues	<u>574,284</u>	<u>605,105</u>	<u>30,821</u>
Expenditures, Current			
Judicial:			
Personnel	503,984	495,758	(8,226)
Supplies and services	44,325	16,028	(28,297)
Total expenditures, current	<u>548,309</u>	<u>511,786</u>	<u>(36,523)</u>
Net change in fund balance	<u>\$ 25,975</u>	93,319	<u>\$ 67,344</u>
Fund Balance, Beginning		<u>125,971</u>	
Fund Balance, Ending		<u>\$ 219,290</u>	

County of Winnebago, Illinois

Health Department Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 2,585,000	\$ 2,585,000	\$ 2,553,712	\$ (31,288)
Intergovernmental revenues	7,156,672	7,156,672	6,515,574	(641,098)
Charges for services	525,500	525,500	484,094	(41,406)
Licenses and permits	776,000	776,000	824,332	48,332
Investment income	2,500	2,500	215,584	213,084
Other	7,500	7,500	30,482	22,982
Total revenues	<u>11,053,172</u>	<u>11,053,172</u>	<u>10,623,778</u>	<u>(429,394)</u>
Expenditures, Current				
Health and welfare:				
Personnel	8,956,306	8,689,706	7,466,809	(1,222,897)
Supplies and services	2,592,380	2,858,980	2,843,460	(15,520)
Total expenditures, current	<u>11,548,686</u>	<u>11,548,686</u>	<u>10,310,269</u>	<u>(1,238,417)</u>
Excess of revenues over (under) expenditures	<u>(495,514)</u>	<u>(495,514)</u>	<u>313,509</u>	<u>809,023</u>
Other Financing Sources (Uses)				
Transfers in	100,000	100,000	100,000	-
Transfers out	-	(1,750,000)	(1,607,338)	142,662
Total other financing sources (uses)	<u>100,000</u>	<u>(1,650,000)</u>	<u>(1,507,338)</u>	<u>142,662</u>
Net change in fund balance	<u>\$ (395,514)</u>	<u>\$ (2,145,514)</u>	<u>(1,193,829)</u>	<u>\$ 951,685</u>
Fund Balance, Beginning			<u>10,674,142</u>	
Fund Balance, Ending			<u>\$ 9,480,313</u>	

County of Winnebago, Illinois

County Highway Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 2,353,000	\$ 2,353,000	\$ 2,325,977	\$ (27,023)
Intergovernmental revenues	3,058,000	3,058,000	1,636,773	(1,421,227)
Investment income	5,000	5,000	109,501	104,501
Charges for services	150,000	150,000	191,229	41,229
Total revenues	<u>5,566,000</u>	<u>5,566,000</u>	<u>4,263,480</u>	<u>(1,302,520)</u>
Expenditures, Current				
Highway and streets:				
Personnel	2,449,235	2,449,235	2,012,723	(436,512)
Supplies and services	<u>1,992,855</u>	<u>1,992,855</u>	<u>1,398,999</u>	<u>(593,856)</u>
Total expenditures, current	<u>4,442,090</u>	<u>4,442,090</u>	<u>3,411,722</u>	<u>(1,030,368)</u>
Debt Service				
Principal	440,000	440,000	346,183	(93,817)
Interest	<u>-</u>	<u>-</u>	<u>21,070</u>	<u>21,070</u>
Total debt service	<u>440,000</u>	<u>440,000</u>	<u>367,253</u>	<u>(72,747)</u>
Capital Outlay	<u>3,905,000</u>	<u>3,905,000</u>	<u>448,306</u>	<u>(3,456,694)</u>
Total expenditures	<u>8,787,090</u>	<u>8,787,090</u>	<u>4,227,281</u>	<u>(4,559,809)</u>
Excess of revenues over (under) expenditures	<u>(3,221,090)</u>	<u>(3,221,090)</u>	<u>36,199</u>	<u>3,257,289</u>
Other Financing Sources (Uses)				
Property sales	-	-	55,485	55,485
Transfers in	1,000,000	1,000,000	2,000,000	1,000,000
Transfers out	<u>-</u>	<u>(64,750)</u>	<u>(1,164,323)</u>	<u>(1,099,573)</u>
Total other financing sources (uses)	<u>1,000,000</u>	<u>935,250</u>	<u>891,162</u>	<u>(44,088)</u>
Net change in fund balance	<u>\$ (2,221,090)</u>	<u>\$ (2,285,840)</u>	<u>927,361</u>	<u>\$ 3,213,201</u>
Fund Balance, Beginning			<u>3,885,516</u>	
Fund Balance, Ending			<u>\$ 4,812,877</u>	

County of Winnebago, Illinois

County Bridge and Improvement Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 231,000	\$ 228,797	\$ (2,203)
Intergovernmental	2,200	-	(2,200)
Investment income	-	16,083	16,083
	<u>233,200</u>	<u>244,880</u>	<u>11,680</u>
Total revenues			
Expenditures, Current			
Highways and streets:			
Personnel	52,895	27,413	(25,482)
Supplies and services	250,000	33,247	(216,753)
	<u>302,895</u>	<u>60,660</u>	<u>(242,235)</u>
Total expenditures, current			
Net change in fund balance	<u>\$ (69,695)</u>	184,220	<u>\$ 253,915</u>
Fund Balance, Beginning		<u>521,259</u>	
Fund Balance, Ending		<u>\$ 705,479</u>	

County of Winnebago, Illinois

Federal Matching Aid Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 1,759,000	\$ 1,759,000	\$ 1,739,686	\$ (19,314)
Investment income	-	1,200	77,901	76,701
Total revenues	<u>1,759,000</u>	<u>1,760,200</u>	<u>1,817,587</u>	<u>57,387</u>
Expenditures, Current				
Highway and streets: Supplies and services	<u>683,500</u>	<u>731,683</u>	<u>731,917</u>	<u>234</u>
Total expenditures, current	<u>683,500</u>	<u>731,683</u>	<u>731,917</u>	<u>234</u>
Capital Outlay	<u>1,082,000</u>	<u>1,033,817</u>	<u>155,415</u>	<u>(878,402)</u>
Total expenditures	<u>1,765,500</u>	<u>1,765,500</u>	<u>887,332</u>	<u>(878,168)</u>
Excess of revenues over (under) expenditures	<u>(6,500)</u>	<u>(5,300)</u>	<u>930,255</u>	<u>935,555</u>
Other Financing Sources (Uses)				
Transfers out	<u>(200,500)</u>	<u>(200,500)</u>	<u>(200,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(200,500)</u>	<u>(200,500)</u>	<u>(200,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ (207,000)</u>	<u>\$ (205,800)</u>	<u>729,755</u>	<u>\$ 935,555</u>
Fund Balance, Beginning			<u>2,644,305</u>	
Fund Balance, Ending			<u>\$ 3,374,060</u>	

County of Winnebago, Illinois

Veterans' Assistance Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 652,000	\$ 648,230	\$ (3,770)
Investment income	-	1,288	1,288
Total revenues	<u>652,000</u>	<u>649,518</u>	<u>(2,482)</u>
Expenditures, Current			
Health and welfare:			
Supplies and services	<u>749,836</u>	<u>570,189</u>	<u>(179,647)</u>
Total expenditures, current	<u>749,836</u>	<u>570,189</u>	<u>(179,647)</u>
Net change in fund balance	<u>\$ (97,836)</u>	79,329	<u>\$ 177,165</u>
Fund Balance, Beginning		<u>153,800</u>	
Fund Balance, Ending		<u>\$ 233,129</u>	

County of Winnebago, Illinois

Employer Social Security Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 3,340,000	\$ 3,340,000	\$ 3,297,882	\$ (42,118)
Intergovernmental	1,333,000	1,333,000	1,208,753	(124,247)
Investment income	-	-	24,306	24,306
Other	170,000	170,000	171,243	1,243
	<u>4,843,000</u>	<u>4,843,000</u>	<u>4,702,184</u>	<u>(140,816)</u>
Expenditures, Current				
General government:				
Personnel	568,603	569,225	515,452	(53,773)
Public safety:				
Personnel	2,874,736	2,877,875	2,606,008	(271,867)
Highways and streets:				
Personnel	217,338	217,575	197,021	(20,554)
Health and welfare:				
Personnel	994,468	995,554	901,506	(94,048)
Judicial:				
Personnel	1,218,855	1,220,186	1,104,918	(115,268)
	<u>5,874,000</u>	<u>5,880,415</u>	<u>5,324,905</u>	<u>(555,510)</u>
Net change in fund balance	<u>\$ (1,031,000)</u>	<u>\$ (1,037,415)</u>	(622,721)	<u>\$ 414,694</u>
Fund Balance, Beginning			<u>2,896,042</u>	
Fund Balance, Ending			<u>\$ 2,273,321</u>	

County of Winnebago, Illinois

State's Attorney Grants Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 212,040	\$ 184,110	\$ (27,930)
Total revenues	<u>212,040</u>	<u>184,110</u>	<u>(27,930)</u>
Expenditures, Current			
Judicial:			
Personnel	<u>212,041</u>	<u>184,108</u>	<u>(27,933)</u>
Total expenditures, current	<u>212,041</u>	<u>184,108</u>	<u>(27,933)</u>
Net change in fund balance	<u>\$ (1)</u>	<u>2</u>	<u>\$ 3</u>
Fund Balance, Beginning		<u>31,227</u>	
Fund Balance, Ending		<u>\$ 31,229</u>	

County of Winnebago, Illinois

Sheriff's Department Grant Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 2,713,881	\$ 2,831,881	\$ 1,852,684	\$ (979,197)
Total revenues	<u>2,713,881</u>	<u>2,831,881</u>	<u>1,852,684</u>	<u>(979,197)</u>
Expenditures, Current				
Public safety:				
Personnel	451,950	451,950	315,629	(136,321)
Supplies and services	<u>2,181,385</u>	<u>2,299,385</u>	<u>1,231,535</u>	<u>(1,067,850)</u>
Total expenditures, current	<u>2,633,335</u>	<u>2,751,335</u>	<u>1,547,164</u>	<u>(1,204,171)</u>
Excess of revenues over (under) expenditures	<u>80,546</u>	<u>80,546</u>	<u>305,520</u>	<u>224,974</u>
Other Financing Sources (Uses)				
Transfers out	<u>(83,260)</u>	<u>(83,260)</u>	<u>(129,579)</u>	<u>(46,319)</u>
Total other financing sources (uses)	<u>(83,260)</u>	<u>(83,260)</u>	<u>(129,579)</u>	<u>(46,319)</u>
Net change in fund balance	<u>\$ (2,714)</u>	<u>\$ (2,714)</u>	175,941	<u>\$ 178,655</u>
Fund Balance (Deficit), Beginning			<u>(91,347)</u>	
Fund Balance, Ending			<u>\$ 84,594</u>	

County of Winnebago, Illinois

Probation Grants Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 1,239,940	\$ 682,464	\$ (557,476)
Total revenues	<u>1,239,940</u>	<u>682,464</u>	<u>(557,476)</u>
Expenditures, Current			
Public safety:			
Supplies and services	1,064,949	605,610	(459,339)
Personnel	<u>174,992</u>	<u>76,541</u>	<u>(98,451)</u>
Total expenditures, current	<u>1,239,941</u>	<u>682,151</u>	<u>(557,790)</u>
Net change in fund balance	<u>\$ (1)</u>	313	<u>\$ 314</u>
Fund Balance, Beginning		<u>69,118</u>	
Fund Balance, Ending		<u>\$ 69,431</u>	

County of Winnebago, Illinois

Community Development Grants Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Investment income	\$ 40,000	\$ 54,216	\$ 14,216
Total revenues	<u>40,000</u>	<u>54,216</u>	<u>14,216</u>
Expenditures			
General government:			
Supplies and services	<u>35,000</u>	<u>23,100</u>	<u>(11,900)</u>
Total expenditures	<u>35,000</u>	<u>23,100</u>	<u>(11,900)</u>
Net change in fund balance	<u>\$ 5,000</u>	31,116	<u>\$ 26,116</u>
Fund Balance, Beginning		<u>1,252,286</u>	
Total Fund Balance, Ending		<u>\$ 1,283,402</u>	

County of Winnebago, Illinois

Circuit Court Grants Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	<u>\$ 1,901,783</u>	<u>\$ 1,901,783</u>	<u>\$ 1,568,827</u>	<u>\$ (332,956)</u>
Total revenues	<u>1,901,783</u>	<u>1,901,783</u>	<u>1,568,827</u>	<u>(332,956)</u>
Expenditures, Current				
Judicial:				
Personnel	265,432	328,400	227,757	(100,643)
Supplies and services	<u>1,636,351</u>	<u>1,636,351</u>	<u>1,340,918</u>	<u>(295,433)</u>
Total expenditures, current	<u>1,901,783</u>	<u>1,964,751</u>	<u>1,568,675</u>	<u>(396,076)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (62,968)</u>	152	<u>\$ 63,120</u>
Fund Balance, Beginning			<u>25,210</u>	
Fund Balance, Ending			<u>\$ 25,362</u>	

County of Winnebago, Illinois

Circuit Clerk Electronic Citation Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 80,000	\$ 80,000	\$ 90,451	\$ 10,451
Investment income		-	5,118	5,118
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>95,569</u>	<u>15,569</u>
Expenditures, Current				
Judicial:				
Supplies and services	<u>125,000</u>	<u>125,000</u>	<u>112,518</u>	<u>(12,482)</u>
Total expenditures, current	<u>125,000</u>	<u>125,000</u>	<u>112,518</u>	<u>(12,482)</u>
Excess of revenues over (under) expenditures	<u>(45,000)</u>	<u>(45,000)</u>	<u>(16,949)</u>	<u>28,051</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(13,466)</u>	<u>(13,466)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(13,466)</u>	<u>(13,466)</u>	<u>-</u>
Net change in fund balance	<u>\$ (45,000)</u>	<u>\$ (58,466)</u>	<u>(30,415)</u>	<u>\$ 28,051</u>
Fund Balance, Beginning			<u>200,678</u>	
Fund Balance, Ending			<u>\$ 170,263</u>	

County of Winnebago, Illinois

City Election Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 1,000,000	\$ 975,832	\$ (24,168)
Total revenues	<u>1,000,000</u>	<u>975,832</u>	<u>(24,168)</u>
Expenditures, Current			
General government:			
Personnel	<u>1,000,000</u>	<u>991,202</u>	<u>(8,798)</u>
Total expenditures, current	<u>1,000,000</u>	<u>991,202</u>	<u>(8,798)</u>
Net change in fund balance	<u>\$ -</u>	<u>(15,370)</u>	<u>\$ (15,370)</u>
Fund Balance, Beginning		<u>571</u>	
Fund Balance (Deficit), Ending		<u>\$ (14,799)</u>	

County of Winnebago, Illinois

Law Library Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 188,000	\$ 193,864	\$ 193,864	\$ -
Other	-	-	2,342	2,342
Total revenues	<u>188,000</u>	<u>193,864</u>	<u>196,206</u>	<u>2,342</u>
Expenditures, Current				
Judicial:				
Personnel	108,667	121,251	121,251	-
Supplies and services	<u>73,200</u>	<u>66,480</u>	<u>63,124</u>	<u>(3,356)</u>
Total expenditures, current	<u>181,867</u>	<u>187,731</u>	<u>184,375</u>	<u>(3,356)</u>
Net change in fund balance	<u>\$ 6,133</u>	<u>\$ 6,133</u>	11,831	<u>\$ 5,698</u>
Fund Balance, Beginning			<u>6,752</u>	
Fund Balance, Ending			<u>\$ 18,583</u>	

County of Winnebago, Illinois

Marriage and Civil Union Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Final Budget</u>	<u>Original Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 5,000	\$ 5,180	\$ 5,180	\$ -
Investment income	1	246	271	25
Total revenues	<u>5,001</u>	<u>5,426</u>	<u>5,451</u>	<u>25</u>
Expenditures, Current				
Judicial:				
Supplies and services	<u>9,000</u>	<u>10,367</u>	<u>10,367</u>	<u>-</u>
Total expenditures, current	<u>9,000</u>	<u>10,367</u>	<u>10,367</u>	<u>-</u>
Net change in fund balance	<u>\$ (3,999)</u>	<u>\$ (4,941)</u>	<u>(4,916)</u>	<u>\$ 25</u>
Fund Balance, Beginning			<u>13,545</u>	
Fund Balance, Ending			<u>\$ 8,629</u>	

County of Winnebago, Illinois

Hotel/Motel Tax Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other taxes	\$ 1,050,000	\$ 1,053,337	\$ 3,337
Total revenues	<u>1,050,000</u>	<u>1,053,337</u>	<u>3,337</u>
Expenditures, Current			
General government:			
Supplies and services	<u>1,050,000</u>	<u>1,053,337</u>	<u>3,337</u>
Total expenditures, current	<u>1,050,000</u>	<u>1,053,337</u>	<u>3,337</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Foreclosure Mediation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 40,300	\$ 30,550	\$ (9,750)
Investment income	-	1,825	1,825
	<u>40,300</u>	<u>32,375</u>	<u>(7,925)</u>
Expenditures, Current			
General government:			
Personnel	50,159	45,091	(5,068)
Supplies and services	15,240	2,427	(12,813)
	<u>65,399</u>	<u>47,518</u>	<u>(17,881)</u>
Net change in fund balance	<u>\$ (25,099)</u>	<u>(15,143)</u>	<u>\$ 9,956</u>
Fund Balance, Beginning		<u>68,211</u>	
Fund Balance, Ending		<u>\$ 53,068</u>	

County of Winnebago, Illinois

Water-Baxter Street Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 50,000	\$ 52,281	\$ 87,549	\$ 35,268
Investment income	-	-	10,223	10,223
Total revenues	<u>50,000</u>	<u>52,281</u>	<u>97,772</u>	<u>45,491</u>
Expenditures, Current				
Highway and streets:				
Personnel	20,000	18,811	18,811	-
Supplies and services	<u>112,000</u>	<u>114,719</u>	<u>113,739</u>	<u>(980)</u>
Total expenditures, current	<u>132,000</u>	<u>133,530</u>	<u>132,550</u>	<u>(980)</u>
Capital Outlay	<u>-</u>	<u>751</u>	<u>751</u>	<u>-</u>
Total expenditures	<u>132,000</u>	<u>134,281</u>	<u>133,301</u>	<u>(980)</u>
Excess of revenues over (under) expenditures	<u>(82,000)</u>	<u>(82,000)</u>	<u>(35,529)</u>	<u>46,471</u>
Other Financing Sources (Uses)				
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Total other financing sources (uses)	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 48,000</u>	<u>\$ 48,000</u>	94,471	<u>\$ 46,471</u>
Fund Balance, Beginning			<u>336,721</u>	
Fund Balance, Ending			<u>\$ 431,192</u>	

County of Winnebago, Illinois

Baxter Road Special Tax Allocation -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 1,300,000	\$ 1,214,789	\$ (85,211)
Total revenues	<u>1,300,000</u>	<u>1,214,789</u>	<u>(85,211)</u>
Expenditures			
General government:			
Supplies and services	<u>764,500</u>	<u>584,694</u>	<u>(179,806)</u>
Total expenditures	<u>764,500</u>	<u>584,694</u>	<u>(179,806)</u>
Excess of revenues over (under) expenditures	<u>535,500</u>	<u>630,095</u>	<u>94,595</u>
Other Financing Sources (Uses)			
Transfers out	<u>(398,200)</u>	<u>(398,200)</u>	<u>-</u>
Total other financing sources (uses)	<u>(398,200)</u>	<u>(398,200)</u>	<u>-</u>
Net change in fund balance	<u>\$ 137,300</u>	<u>231,895</u>	<u>\$ 94,595</u>
Fund Balance, Beginning		<u>1,003,767</u>	
Fund Balance, Ending		<u>\$ 1,235,662</u>	

County of Winnebago, Illinois

Circuit Clerk Operation and Administration Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 90,000	\$ 117,170	\$ 27,170
Investment income	-	14,527	14,527
	<u>90,000</u>	<u>131,697</u>	<u>41,697</u>
Total revenues	<u>90,000</u>	<u>131,697</u>	<u>41,697</u>
Expenditures, Current			
Judicial:			
Supplies and services	105,000	18,899	(86,101)
	<u>105,000</u>	<u>18,899</u>	<u>(86,101)</u>
Total expenditures, current	<u>105,000</u>	<u>18,899</u>	<u>(86,101)</u>
Excess of revenues over (under) expenditures	<u>(15,000)</u>	<u>112,798</u>	<u>127,798</u>
Other Financing Sources (Uses)			
Transfers out	(4,000)	(4,000)	-
	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (19,000)</u>	<u>108,798</u>	<u>\$ 127,798</u>
Fund Balance, Beginning		<u>452,448</u>	
Fund Balance, Ending		<u>\$ 561,246</u>	

County of Winnebago, Illinois

Animal Services Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 1,209,227	\$ 1,209,227	\$ 1,134,145	\$ (75,082)
Licenses and permits	1,760,588	1,760,588	1,547,544	(213,044)
Investment income	-	-	7,983	7,983
Other	45,000	45,000	43,283	(1,717)
Total revenues	<u>3,014,815</u>	<u>3,014,815</u>	<u>2,732,955</u>	<u>(281,860)</u>
Expenditures, Current				
Public safety:				
Personnel	1,988,916	1,922,117	1,737,924	(184,193)
Supplies and services	<u>662,799</u>	<u>729,598</u>	<u>766,757</u>	<u>37,159</u>
Total expenditures, current	<u>2,651,715</u>	<u>2,651,715</u>	<u>2,504,681</u>	<u>(147,034)</u>
Debt Service				
Principal	7,928	7,928	8,410	482
Interest and fiscal charges	<u>1,354</u>	<u>1,354</u>	<u>871</u>	<u>(483)</u>
Total debt service	<u>9,282</u>	<u>9,282</u>	<u>9,281</u>	<u>(1)</u>
Capital Outlay	<u>160,000</u>	<u>160,000</u>	<u>3,992</u>	<u>(156,008)</u>
Total expenditures	<u>2,820,997</u>	<u>2,820,997</u>	<u>2,517,954</u>	<u>(303,043)</u>
Excess of revenues over (under) expenditures	<u>193,818</u>	<u>193,818</u>	<u>215,001</u>	<u>21,183</u>
Net change in fund balance	<u>\$ 193,818</u>	<u>\$ 193,818</u>	<u>215,001</u>	<u>\$ 21,183</u>
Fund Balance, Beginning			<u>896,417</u>	
Fund Balance, Ending			<u>\$ 1,111,418</u>	

County of Winnebago, Illinois

Animal Services Donation Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Other	\$ 50,000	\$ 50,000	\$ 93,468	\$ 43,468
Investment Income	-	-	10,535	10,535
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>104,003</u>	<u>54,003</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>30,000</u>	<u>45,713</u>	<u>98,838</u>	<u>53,125</u>
Total expenditures, current	<u>30,000</u>	<u>45,713</u>	<u>98,838</u>	<u>53,125</u>
Capital Outlay		<u>384,287</u>	<u>132,724</u>	<u>(251,563)</u>
Total expenditures	<u>30,000</u>	<u>430,000</u>	<u>231,562</u>	<u>(198,438)</u>
Excess of revenues over (under) expenditures	<u>20,000</u>	<u>(380,000)</u>	<u>(127,559)</u>	<u>252,441</u>
Net change in fund balance	<u>\$ 20,000</u>	<u>\$ (380,000)</u>	<u>(127,559)</u>	<u>\$ 252,441</u>
Fund Balance, Beginning			<u>422,379</u>	
Fund Balance, Ending			<u>\$ 294,820</u>	

County of Winnebago, Illinois

State Drug Forfeiture State Attorney Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 110,514	\$ 70,514
Investment income	-	-	4,848	4,848
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>115,362</u>	<u>75,362</u>
Expenditures, Current				
Judicial:				
Supplies and services	-	157,000	126,966	(30,034)
Total expenditures, current	-	157,000	126,966	(30,034)
Net change in fund balance	<u>\$ 40,000</u>	<u>\$ (117,000)</u>	(11,604)	<u>\$ 105,396</u>
Fund Balance, Beginning			<u>162,064</u>	
Fund Balance, Ending			<u>\$ 150,460</u>	

County of Winnebago, Illinois

Check Offender Program Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Investment income	\$ -	\$ 127	\$ 127
Other	700	-	(700)
	<u>700</u>	<u>127</u>	<u>(573)</u>
Total revenues	<u>700</u>	<u>127</u>	<u>(573)</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 700</u>	<u>127</u>	<u>\$ (573)</u>
Net change in fund balance	<u>\$ 700</u>	<u>127</u>	<u>\$ (573)</u>
Fund Balance, Beginning		<u>4,035</u>	
Fund Balance, Ending		<u>\$ 4,162</u>	

County of Winnebago, Illinois

County Automation Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 319,000	\$ 319,000	\$ 284,769	\$ (34,231)
Investment income	1,000	1,000	20,881	19,881
Total revenues	<u>320,000</u>	<u>320,000</u>	<u>305,650</u>	<u>(14,350)</u>
Expenditures, Debt Service, Current				
General government:				
Supplies and services	58,000	58,000	55,996	(2,004)
Debt service:				
Principal	80,060	237,903	235,764	(2,139)
Interest and fiscal charges	1,990	1,990	1,559	(431)
Total expenditures, current	<u>140,050</u>	<u>297,893</u>	<u>293,319</u>	<u>(4,574)</u>
Net change in fund balance	<u>\$ 179,950</u>	<u>\$ 22,107</u>	12,331	<u>\$ (9,776)</u>
Fund Balance, Beginning			<u>718,164</u>	
Total Fund Balance, Ending			<u>\$ 730,495</u>	

County of Winnebago, Illinois

Public Defender Automation Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 2,000	\$ 2,169	\$ 169
Investment income	-	231	231
	<u>2,000</u>	<u>2,400</u>	<u>400</u>
Expenditures, Current			
None	-	-	-
	<u>\$ 2,000</u>	2,400	<u>\$ 400</u>
Fund Balance, Beginning		<u>6,830</u>	
Fund Balance, Ending		<u>\$ 9,230</u>	

County of Winnebago, Illinois

Specialty Courts Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 40,000	\$ 43,268	\$ 3,268
Investment income	-	2,415	2,415
	<u>40,000</u>	<u>45,683</u>	<u>5,683</u>
Expenditures, Current			
Judicial:			
Personnel	17,000	17,839	839
Supplies and services	<u>8,000</u>	<u>158</u>	<u>(7,842)</u>
	<u>25,000</u>	<u>17,997</u>	<u>(7,003)</u>
Net change in fund balance	<u>\$ 15,000</u>	27,686	<u>\$ 12,686</u>
Fund Balance, Beginning		<u>101,069</u>	
Fund Balance, Ending		<u>\$ 128,755</u>	

County of Winnebago, Illinois

Sheriff Commissary Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 2,537,761	\$ 2,269,513	\$ (268,248)
Total revenues	<u>2,537,761</u>	<u>2,269,513</u>	<u>(268,248)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>2,073,000</u>	<u>2,256,513</u>	<u>183,513</u>
Total expenditures, current	<u>2,073,000</u>	<u>2,256,513</u>	<u>183,513</u>
Net change in fund balance	<u>\$ 464,761</u>	13,000	<u>\$ (451,761)</u>
Fund Balance, Beginning		<u>3,712,229</u>	
Fund Balance, Ending		<u>\$ 3,725,229</u>	

County of Winnebago, Illinois

Court Appointed Special Advocate Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 18,000	\$ 22,429	\$ 4,429
Investment income	-	588	588
Total revenues	<u>18,000</u>	<u>23,017</u>	<u>5,017</u>
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	<u>18,000</u>	<u>23,017</u>	<u>5,017</u>
Other Financing Sources (Uses)			
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	-
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	-
Net change in fund balance	<u>\$ (2,000)</u>	3,017	<u>\$ 5,017</u>
Fund Balance, Beginning		<u>8,269</u>	
Fund Balance, Ending		<u>\$ 11,286</u>	

County of Winnebago, Illinois

Criminal Justice Center Fitness Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 3,558	\$ 5,243	\$ 1,685
Total revenues	<u>3,558</u>	<u>5,243</u>	<u>1,685</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>4,000</u>	<u>531</u>	<u>(3,469)</u>
Net change in fund balance	<u>\$ (442)</u>	4,712	<u>\$ 5,154</u>
Fund Balance, Beginning		<u>2,975</u>	
Fund Balance, Ending		<u>\$ 7,687</u>	

County of Winnebago, Illinois

Rebuild IL Grant Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 3,284,032	\$ 3,284,032	\$ 1,363,097	\$ (1,920,935)
Investment Income	-	-	122,889	122,889
Total revenues	<u>3,284,032</u>	<u>3,284,032</u>	<u>1,485,986</u>	<u>(1,798,046)</u>
Expenditures, Current				
Highway and streets:				
Personnel	17,155	14,120	14,120	-
Total expenditures, current	<u>17,155</u>	<u>14,120</u>	<u>14,120</u>	<u>-</u>
Capital Outlay	<u>3,266,877</u>	<u>3,269,912</u>	<u>1,471,866</u>	<u>(1,798,046)</u>
Total expenditures	<u>3,284,032</u>	<u>3,284,032</u>	<u>1,485,986</u>	<u>(1,798,046)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Emergency Rental Assistance Program II -
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 136,526	\$ 156,269	\$ 156,270	\$ 1
Total revenues	<u>136,526</u>	<u>156,269</u>	<u>156,270</u>	<u>1</u>
Expenditures, Current				
General government:				
Personnel	35,597	13,807	13,807	-
Supplies and services	<u>100,929</u>	<u>142,462</u>	<u>142,463</u>	<u>1</u>
Total expenditures, current	<u>136,526</u>	<u>156,269</u>	<u>156,270</u>	<u>1</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Chairman's Office of Criminal Justice Initiatives Grant -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	<u>\$ 1,097,229</u>	<u>\$ 1,347,687</u>	<u>\$ 1,000,056</u>	<u>\$ (347,631)</u>
Total revenues	<u>1,097,229</u>	<u>1,347,687</u>	<u>1,000,056</u>	<u>(347,631)</u>
Expenditures, Current				
General government:				
Personnel	88,980	172,620	88,512	(84,108)
Supplies and services	<u>1,008,246</u>	<u>1,175,064</u>	<u>467,277</u>	<u>(707,787)</u>
Total expenditures, current	<u>1,097,226</u>	<u>1,347,684</u>	<u>555,789</u>	<u>(791,895)</u>
Net change in fund balance	<u>\$ 3</u>	<u>\$ 3</u>	444,267	<u>\$ 444,264</u>
Fund Balance, Beginning			<u>215,445</u>	
Fund Balance, Ending			<u>\$ 659,712</u>	

County of Winnebago, Illinois

Sheriff Electronic-Citation Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ -	\$ 2,187	\$ 2,187
Investment income	-	15	15
Total revenues	<u>-</u>	<u>2,202</u>	<u>2,202</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Excess of revenues over (under) expenditures	<u>(4,000)</u>	<u>2,202</u>	<u>6,202</u>
Other Financing Sources (Uses)			
Transfer in	<u>13,466</u>	<u>13,466</u>	<u>-</u>
Total other financing sources (uses)	<u>13,466</u>	<u>13,466</u>	<u>-</u>
Net change in fund balance	<u>\$ 9,466</u>	<u>15,668</u>	<u>\$ 6,202</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ 15,668</u>	

Debt Service Funds

County of Winnebago, Illinois

Debt Service Funds

Debt Service Fund is established to account for restricted, committed or assigned resources required for the payment of principal and interest on the County's general obligation debt.

2012A General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012A issued to pay the costs of construction of two parking lots located adjacent to the downtown County Government Campus.

2012C General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012C issued for the purpose of currently refund a portion of the general obligation bonds series 2003D and refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2006C.

2012D General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012D issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2004A.

2012E Debt Certificate Fund - Used to account for expenditures related to the principal, interest and administrative payment for the 2012E Debt Certificates issued in 2012.

2013A Series Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on Refunding Bonds, Series 2013A issued for the purpose of refunding in advance of their maturity a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2005A and a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2006A.

2013B Series Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on Refunding Bonds, Series 2013B issued for the purpose of refunding in advance of their maturity a portion of the outstanding Matching Tax and Motor Fuel Tax Alternate Revenue Source Bonds, Series 2006B.

2013E Debt Certificates Fund - Used to account for expenditures related to the principal, interest and administrative payment for the 2013E Debt Certificates issued in 2013.

2016A Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2016A issued for the purpose of refunding in advance of their maturity a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2006A.

2016D Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on the General Obligation Bonds, Series 2016D issued for the purpose of refunding in advance a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2013A.

2016E General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on the General Obligation Bonds, Series 2016E issued for the purpose of refunding in advance a portion of the outstanding Public Safety Sales Tax Alternate Revenue Source Bonds, Series 2006E.

2017B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Bonds, Series 2017B issued for the purpose of refunding in advance a portion of the outstanding General Obligation Alternate Bonds, Series 2007A.

2017C General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest and administrative payments on the General Obligation Bonds, Series 2017C issued for the purpose of refunding in advance a portion of the outstanding General Obligation Alternate Bonds, Series 2010A.

County of Winnebago, Illinois

Debt Service Funds

2018 Pension Bond - Used to account for the expenditures related to the principal and interest and administrative payment for the 2018 pension bond issued in December 2018.

2020A General Obligation Certificates Fund - Used to account for expenditures related to the principal, interest, and administrative payments on the General Obligation Bonds (Alternate Revenue Source), Series 2020A for the purpose of financing highway construction projects.

2020B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest, and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2020B issued for the purpose of refunding in advance a portion of the outstanding 2010 Debt Certificates.

2021A General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest, and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021A issued for the purpose of refunding in advance a portion of the outstanding 2012F Debt Certificates.

2021B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest, and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2021B issued for the purpose of refunding in advance a portion of the outstanding 2012G Debt Certificates.

2022 General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal, interest, and administrative payments on the General Obligation Refunding Bonds (Alternate Revenue Source), Series 2022 issued for the purpose of refunding in advance a portion of the outstanding 2013A General Obligation Refunding Bonds.

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Debt Service Funds
 September 30, 2023

	2012C General Obligation Refunding Bonds Fund	2013E Debt Certificates Fund	2016E General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund
Assets					
Cash and investments	\$ 267,875	\$ -	\$ 328,225	\$ 835,875	\$ 1,397,268
Prepays	-	428	-	-	-
Total assets	<u>\$ 267,875</u>	<u>\$ 428</u>	<u>\$ 328,225</u>	<u>\$ 835,875</u>	<u>\$ 1,397,268</u>
Liabilities and Fund Balances					
Liabilities					
Due to other funds	\$ -	\$ 428	\$ -	\$ -	\$ -
Total liabilities	-	428	-	-	-
Fund Balances					
Nonspendable	-	428	-	-	-
Restricted for debt service	267,875	-	328,225	835,875	1,397,268
Unassigned (deficit)	-	(428)	-	-	-
Total fund balances	<u>267,875</u>	<u>-</u>	<u>328,225</u>	<u>835,875</u>	<u>1,397,268</u>
Total liabilities and fund balances	<u>\$ 267,875</u>	<u>\$ 428</u>	<u>\$ 328,225</u>	<u>\$ 835,875</u>	<u>\$ 1,397,268</u>

2020A General Obligation Debt Certificates Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	2022 General Obligation Refunding Bonds Fund	Total
\$ 335,500	\$ 331,225	\$ 131,650	\$ 2,017,000	\$ 5,644,618
-	-	-	-	428
<u>\$ 335,500</u>	<u>\$ 331,225</u>	<u>\$ 131,650</u>	<u>\$ 2,017,000</u>	<u>\$ 5,645,046</u>
\$ -	\$ -	\$ -	\$ -	\$ 428
-	-	-	-	428
-	-	-	-	428
335,500	331,225	131,650	2,017,000	5,644,618
-	-	-	-	(428)
<u>335,500</u>	<u>331,225</u>	<u>131,650</u>	<u>2,017,000</u>	<u>5,644,618</u>
<u>\$ 335,500</u>	<u>\$ 331,225</u>	<u>\$ 131,650</u>	<u>\$ 2,017,000</u>	<u>\$ 5,645,046</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
 Nonmajor Debt Service Funds
 Year Ended September 30, 2023

	2012A General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund	2012D General Obligation Refunding Bonds Fund	2012E Debt Certificate Fund	2013A Series Refunding Bonds Fund	2013B Series Refunding Bonds Fund
Revenues						
Taxes	\$ 396	\$ 276,178	\$ -	\$ 324,800	\$ -	\$ -
Total revenues	396	276,178	-	324,800	-	-
Expenditures, Current						
None	-	-	-	-	-	-
Expenditures, Debt Service						
Bond principal	-	250,000	1,075,000	320,000	3,230,000	950,000
Interest and fiscal charges	-	19,928	16,125	4,800	64,600	19,000
Total expenditures	-	269,928	1,091,125	324,800	3,294,600	969,000
Excess of revenues over expenditures	396	6,250	(1,091,125)	-	(3,294,600)	(969,000)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(387,500)	-
Issuance of refunding bonds	-	-	-	-	-	-
Premium on general obligation debt	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(387,500)	-
Net change in fund balances	396	6,250	(1,091,125)	-	(3,682,100)	(969,000)
Fund Balances (deficit), Beginning	(396)	261,625	1,091,125	-	3,682,100	969,000
Fund Balances, Ending	\$ -	\$ 267,875	\$ -	\$ -	\$ -	\$ -

2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2016E General Obligation Refunding Bonds Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund
\$ 712,978	\$ 342,947	\$ 387,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
712,978	342,947	387,550	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
590,000	275,000	350,000	-	75,000	-	370,000	680,000	450,000
122,978	67,947	37,550	57,375	59,200	657,200	5,550	282,700	1,343,296
712,978	342,947	387,550	57,375	134,200	657,200	375,550	962,700	1,793,296
-	-	-	(57,375)	(134,200)	(657,200)	(375,550)	(962,700)	(1,793,296)
-	-	-	2,547,667	3,270,111	657,200	-	972,500	2,065,286
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(2,539,992)	(3,262,436)	-	-	-	-
-	-	-	7,675	7,675	657,200	-	972,500	2,065,286
-	-	-	(49,700)	(126,525)	-	(375,550)	9,800	271,990
-	-	-	49,700	126,525	328,225	375,550	826,075	1,125,278
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,225	\$ -	\$ 835,875	\$ 1,397,268

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
 Nonmajor Debt Service Funds
 Year Ended September 30, 2023

	2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	2022 General Obligation Refunding Bonds Fund	Total
Revenues						
Taxes	\$ -	\$ 256,250	\$ -	\$ -	\$ -	\$ 2,301,099
Total revenues	-	256,250	-	-	-	2,301,099
Expenditures, Current						
None	-	-	-	-	-	-
Expenditures, Debt Service						
Bond principal	-	1,909,730	260,000	100,000	-	10,884,730
Interest and fiscal charges	130,250	96,725	139,700	56,550	536,381	3,717,855
Total expenditures	130,250	2,006,455	399,700	156,550	536,381	14,602,585
Excess of revenues over expenditures	(130,250)	(1,750,205)	(399,700)	(156,550)	(536,381)	(12,301,486)
Other Financing Sources (Uses)						
Transfers in	401,000	1,528,381	398,200	159,050	6,392,969	18,392,364
Transfers out	-	-	-	-	-	(387,500)
Issuance of refunding bonds	-	-	-	-	11,280,000	11,280,000
Premium on general obligation debt	-	-	-	-	671,005	671,005
Payment to escrow agent	-	-	-	-	(15,790,593)	(21,593,021)
Total other financing sources (uses)	401,000	1,528,381	398,200	159,050	2,553,381	8,362,848
Net change in fund balances	270,750	(221,824)	(1,500)	2,500	2,017,000	(3,938,638)
Fund Balances (deficit), Beginning	64,750	221,824	332,725	129,150	-	9,583,256
Fund Balances, Ending	\$ 335,500	\$ -	\$ 331,225	\$ 131,650	\$ 2,017,000	\$ 5,644,618

County of Winnebago, Illinois

2012A General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 39,553	\$ 396	\$ (39,157)
Total revenues	<u>39,553</u>	<u>396</u>	<u>(39,157)</u>
Expenditures, Debt Service			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 39,553</u>	396	<u>\$ (39,157)</u>
Fund Balance (Deficit), Beginning		<u>(396)</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2012C General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 276,178	\$ 276,178	\$ -
Total revenues	<u>276,178</u>	<u>276,178</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	250,000	250,000	-
Interest and fiscal charges	<u>19,928</u>	<u>19,928</u>	<u>-</u>
Total expenditures, debt service	<u>269,928</u>	<u>269,928</u>	<u>-</u>
Net change in fund balance	<u>\$ 6,250</u>	6,250	<u>\$ -</u>
Fund Balance, Beginning		<u>261,625</u>	
Fund Balance, Ending		<u>\$ 267,875</u>	

County of Winnebago, Illinois

2012D General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	1,075,000	1,075,000	-
Interest and fiscal charges	16,125	16,125	-
Total expenditures, debt service	<u>1,091,125</u>	<u>1,091,125</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,091,125)</u>	<u>(1,091,125)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>1,091,125</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2012E Debt Certificate Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 324,800	\$ 324,800	\$ -
Total revenues	<u>324,800</u>	<u>324,800</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	320,000	320,000	-
Interest and fiscal charges	<u>4,800</u>	<u>4,800</u>	<u>-</u>
Total expenditures, debt service	<u>324,800</u>	<u>324,800</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013A Series Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Bond principal	3,230,000	3,230,000	3,230,000	-
Interest and fiscal charges	840,028	840,028	64,600	(775,428)
Total expenditures, debt service	<u>4,070,028</u>	<u>4,070,028</u>	<u>3,294,600</u>	<u>(775,428)</u>
Excess of revenues (under) expenditures	<u>(4,070,028)</u>	<u>(4,070,028)</u>	<u>(3,294,600)</u>	<u>775,428</u>
Other Financing Sources (Uses)				
Transfers in	2,604,500	2,604,500	-	(2,604,500)
Transfers out	-	(387,500)	(387,500)	-
Total other financing sources (uses)	<u>2,604,500</u>	<u>2,217,000</u>	<u>(387,500)</u>	<u>(2,604,500)</u>
Net change in fund balance	<u>\$ (1,465,528)</u>	<u>\$ (1,853,028)</u>	<u>(3,682,100)</u>	<u>\$ (1,829,072)</u>
Fund Balance, Beginning			<u>3,682,100</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

2013B Series Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	950,000	950,000	-
Interest and fiscal charges	19,000	19,000	-
Total expenditures, debt service	<u>969,000</u>	<u>969,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (969,000)</u>	<u>(969,000)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>969,000</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013C Series Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 712,978	\$ 712,978	\$ -
Total revenues	<u>712,978</u>	<u>712,978</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	590,000	590,000	-
Interest and fiscal charges	<u>122,978</u>	<u>122,978</u>	<u>-</u>
Total expenditures, debt service	<u>712,978</u>	<u>712,978</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013E Debt Certificates Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 342,947	\$ 342,947	\$ -
Total revenues	<u>342,947</u>	<u>342,947</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	275,000	275,000	-
Interest and fiscal charges	<u>67,947</u>	<u>67,947</u>	<u>-</u>
Total expenditures, debt service	<u>342,947</u>	<u>342,947</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2015A Debt Certificates Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 387,550	\$ 387,550	\$ -
Total revenues	<u>387,550</u>	<u>387,550</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	350,000	350,000	-
Interest and fiscal charges	<u>37,550</u>	<u>37,550</u>	<u>-</u>
Total expenditures, debt service	<u>387,550</u>	<u>387,550</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2016A Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Interest and fiscal charges	100,150	100,150	57,375	(42,775)
Total expenditures, debt service	100,150	100,150	57,375	(42,775)
Excess of revenues over (under) expenditures	(100,150)	(100,150)	(57,375)	42,775
Other Financing Sources (Uses)				
Transfers in	100,150	2,638,034	2,547,667	(90,367)
Payment to escrow agent	(2,537,884)	(2,537,884)	(2,539,992)	(2,108)
Total other financing sources (uses)	(2,437,734)	100,150	7,675	(92,475)
Net change in fund balance	<u>\$ (2,537,884)</u>	<u>\$ -</u>	(49,700)	<u>\$ (49,700)</u>
Fund Balance, Beginning			49,700	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

2016D Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Bond principal	75,000	75,000	75,000	-
Interest and fiscal charges	<u>102,675</u>	<u>102,675</u>	<u>59,200</u>	<u>(43,475)</u>
Total expenditures, debt service	<u>177,675</u>	<u>177,675</u>	<u>134,200</u>	<u>(43,475)</u>
Excess of revenues over (under) expenditures	<u>(177,675)</u>	<u>(177,675)</u>	<u>(134,200)</u>	<u>43,475</u>
Other Financing Sources (Uses)				
Transfers in	101,550	3,481,205	3,270,111	(211,094)
Payment to escrow agent	<u>(3,379,655)</u>	<u>(3,379,655)</u>	<u>(3,262,436)</u>	<u>117,219</u>
Total other financing sources (uses)	<u>(3,278,105)</u>	<u>101,550</u>	<u>7,675</u>	<u>(93,875)</u>
Net change in fund balance	<u>\$ (3,455,780)</u>	<u>\$ (76,125)</u>	<u>(126,525)</u>	<u>\$ (50,400)</u>
Fund Balance, Beginning			<u>126,525</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

2016E Refunding Bonds Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Interest and fiscal charges	657,200	657,200	-
Total expenditures, debt service	657,200	657,200	-
Excess of revenues over (under) expenditures	(657,200)	(657,200)	-
Other Financing Sources (Uses)			
Transfers in	657,200	657,200	-
Total other financing sources (uses)	657,200	657,200	-
Net change in fund balance	\$ -	-	\$ -
Fund Balance, Beginning		328,225	
Fund Balance, Ending		\$ 328,225	

County of Winnebago, Illinois

2017B General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	370,000	370,000	-
Interest and fiscal charges	5,550	5,550	-
Total expenditures, debt service	<u>375,550</u>	<u>375,550</u>	<u>-</u>
Net change in fund balance	<u>\$ (375,550)</u>	<u>(375,550)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>375,550</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2017C General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	680,000	680,000	-
Interest and fiscal charges	282,700	282,700	-
Total expenditures, debt service	962,700	962,700	-
Excess of revenues over (under) expenditures	(962,700)	(962,700)	-
Other Financing Sources (Uses)			
Transfers in	972,500	972,500	-
Total other financing sources (uses)	972,500	972,500	-
Net change in fund balance	\$ 9,800	9,800	\$ -
Fund Balance, Beginning		826,075	
Fund Balance, Ending		\$ 835,875	

County of Winnebago, Illinois

2018 Pension Bond Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	450,000	450,000	-
Interest and fiscal charges	1,343,296	1,343,296	-
Total expenditures, debt service	1,793,296	1,793,296	-
Excess of revenues over (under) expenditures	(1,793,296)	(1,793,296)	-
Other Financing Sources (Uses)			
Transfers in	2,065,286	2,065,286	-
Total other financing sources (uses)	2,065,286	2,065,286	-
Net change in fund balance	<u>\$ 271,990</u>	271,990	<u>\$ -</u>
Fund Balance, Beginning		<u>1,125,278</u>	
Fund Balance, Ending		<u>\$ 1,397,268</u>	

County of Winnebago, Illinois

2020A General Obligation Debt Certificates Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Interest and fiscal charges	130,250	130,250	-
Total expenditures, debt service	130,250	130,250	-
Excess of revenues over (under) expenditures	(130,250)	(130,250)	-
Other Financing Sources (Uses)			
Transfers in	401,000	401,000	-
Total other financing sources (uses)	401,000	401,000	-
Net change in fund balance	<u>\$ 270,750</u>	270,750	<u>\$ -</u>
Fund Balance, Beginning		64,750	
Fund Balance, Ending		<u>\$ 335,500</u>	

County of Winnebago, Illinois

2020B General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 256,250	\$ 256,250	\$ 256,250	\$ -
Total revenues	<u>256,250</u>	<u>256,250</u>	<u>256,250</u>	<u>-</u>
Expenditures, Debt Service				
Bond principal	175,000	1,925,000	1,909,730	(15,270)
Interest and fiscal charges	<u>80,625</u>	<u>80,625</u>	<u>96,725</u>	<u>16,100</u>
Total expenditures, debt service	<u>255,625</u>	<u>2,005,625</u>	<u>2,006,455</u>	<u>830</u>
Excess of revenues over (under) expenditures	<u>625</u>	<u>(1,749,375)</u>	<u>(1,750,205)</u>	<u>(830)</u>
Other Financing Sources (Uses)				
Transfers in	-	1,750,000	1,528,381	(221,619)
Total other financing sources (uses)	<u>-</u>	<u>1,750,000</u>	<u>1,528,381</u>	<u>(221,619)</u>
Net change in fund balance	<u>\$ 625</u>	<u>\$ 625</u>	<u>(221,824)</u>	<u>\$ (222,449)</u>
Fund Balance, Beginning			<u>221,824</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

2021A General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	260,000	260,000	-
Interest and fiscal charges	139,700	139,700	-
Total expenditures, debt service	399,700	399,700	-
Excess of revenues over (under) expenditures	(399,700)	(399,700)	-
Other Financing Sources (Uses)			
Transfers in	398,200	398,200	-
Total other financing sources (uses)	398,200	398,200	-
Net change in fund balance	<u>\$ (1,500)</u>	<u>(1,500)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>332,725</u>	
Fund Balance, Ending		<u>\$ 331,225</u>	

County of Winnebago, Illinois

2021B General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	100,000	100,000	-
Interest and fiscal charges	56,550	56,550	-
Total expenditures, debt service	156,550	156,550	-
Excess of revenues over (under) expenditures	(156,550)	(156,550)	-
Other Financing Sources (Uses)			
Transfers in	159,050	159,050	-
Total other financing sources (uses)	159,050	159,050	-
Net change in fund balance	<u>\$ 2,500</u>	2,500	<u>\$ -</u>
Fund Balance, Beginning		129,150	
Fund Balance, Ending		<u>\$ 131,650</u>	

County of Winnebago, Illinois

2022 General Obligation Refunding Bonds Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
None	\$ -	\$ -	\$ -	\$ -
Expenditures, Debt Service				
Interest and fiscal charges	-	-	536,381	536,381
Total expenditures, debt service	-	-	536,381	536,381
Excess of revenues over (under) expenditures	-	-	(536,381)	(536,381)
Other Financing Sources (Uses)				
Issuance of refunding bonds	-	-	11,280,000	11,280,000
Premium on general obligation debt issued	-	-	671,005	671,005
Transfers in	-	3,994,519	6,392,969	2,398,450
Payment to escrow agent	-	-	(15,790,593)	(15,790,593)
Total other financing sources (uses)	-	3,994,519	2,553,381	(1,441,138)
Net change in fund balance	<u>\$ -</u>	<u>\$ 3,994,519</u>	2,017,000	<u>\$ (1,977,519)</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ 2,017,000</u>	

Capital Projects Funds

County of Winnebago, Illinois

Capital Projects Funds

Capital projects funds are used to account for financial resources that are restricted, committed or assigned for the acquisition or construction of capital assets.

Host Fee Fund - Used to account for monies received from the Host Fee, which are assigned for capital improvements that foster economic development.

2012F Alternate Revenue Bonds Fund - Used to account for proceeds of the 2012F bond issue. The proceeds will be used to pay for the cost of constructing a water system and associated improvements within the I-39/Baxter Road Special Service Area.

2012G Alternate Revenue Bonds Fund - Used to account for proceeds of the 2012G bond issue. The proceeds will be used to acquire a water system and to pay the costs of constructing an intersection.

2015A Project Fund - Used to account for the proceeds of the 2015A Debt Certificate issue. The proceeds will be used to pay the costs of certain capital improvements to various County buildings.

Capital Projects Fund - Used to account for funds restricted for capital projects as imposed by Ordinance of the County Board in 2019.

2020A Project Fund - Used to account for the proceeds of the 2020A bond issue. The proceeds will be used to pay for the purpose of constructing, maintaining and improving County highways, roads and bridges.

Police Training Center Project Fund - Used to account for restricted revenues and expenditures related to the construction and equipping of a Regional Police Training Center in the former Public Safety Building.

County of Winnebago, IllinoisCombining Balance Sheet -
Nonmajor Capital Projects Funds
September 30, 2023

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Assets			
Cash and investments	\$ 2,689,913	\$ 68,307	\$ 538,779
Receivable from other governments	1,239,973	-	-
Other receivables, net	-	-	-
Long-term receivable	940,920	-	-
Total assets	<u>\$ 4,870,806</u>	<u>\$ 68,307</u>	<u>\$ 538,779</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 396,825	\$ 5,968	\$ -
Contract retainage	-	-	-
Total liabilities	<u>396,825</u>	<u>5,968</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue	940,920	-	-
Total deferred inflows of resources	<u>940,920</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,337,745</u>	<u>5,968</u>	<u>-</u>
Fund Balances			
Restricted for capital projects	-	62,339	538,779
Assigned for capital projects	3,533,061	-	-
Total fund balances	<u>3,533,061</u>	<u>62,339</u>	<u>538,779</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,870,806</u>	<u>\$ 68,307</u>	<u>\$ 538,779</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Police Training Center Project Fund	Total
\$ 57,594	\$ 7,207,618	\$ 1,099,576	\$ 351,046	\$ 12,012,833
-	173,540	-	-	1,413,513
-	3,445	-	-	3,445
-	-	-	-	940,920
<u>\$ 57,594</u>	<u>\$ 7,384,603</u>	<u>\$ 1,099,576</u>	<u>\$ 351,046</u>	<u>\$ 14,370,711</u>
\$ -	\$ 65,658	\$ -	\$ 1,508	\$ 469,959
-	102,391	-	-	102,391
-	168,049	-	1,508	572,350
-	-	-	-	940,920
-	-	-	-	940,920
-	168,049	-	1,508	1,513,270
57,594	-	1,099,576	349,538	2,107,826
-	7,216,554	-	-	10,749,615
<u>57,594</u>	<u>7,216,554</u>	<u>1,099,576</u>	<u>349,538</u>	<u>12,857,441</u>
<u>\$ 57,594</u>	<u>\$ 7,384,603</u>	<u>\$ 1,099,576</u>	<u>\$ 351,046</u>	<u>\$ 14,370,711</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Capital Projects Funds

Year Ended September 30, 2023

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Revenues			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	4,615,017	-	-
Investment income	96,016	4,128	15,099
Other	91,535	-	-
Total revenues	<u>4,802,568</u>	<u>4,128</u>	<u>15,099</u>
Expenditures, Current			
General government	623,891	-	-
Public safety	-	-	-
Total expenditures, current	<u>623,891</u>	<u>-</u>	<u>-</u>
Debt Service			
Principal	1,987,204	-	-
Capital Outlay	-	224,421	-
Total expenditures	<u>2,611,095</u>	<u>224,421</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,191,473</u>	<u>(220,293)</u>	<u>15,099</u>
Other Financing Sources (Uses)			
Property sales	-	-	-
Transfers in	-	-	-
Transfers out	(2,389,050)	-	-
Total other financing sources (uses)	<u>(2,389,050)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(197,577)	(220,293)	15,099
Fund Balances, Beginning	<u>3,730,638</u>	<u>282,632</u>	<u>523,680</u>
Fund Balances, Ending	<u>\$ 3,533,061</u>	<u>\$ 62,339</u>	<u>\$ 538,779</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Police Training Center Project Fund	Total
\$ -	\$ 596,216	\$ -	\$ -	\$ 596,216
-	831,138	-	-	831,138
-	-	-	-	4,615,017
1,614	120,345	-	3,516	240,718
-	-	-	-	91,535
<u>1,614</u>	<u>1,547,699</u>	<u>-</u>	<u>3,516</u>	<u>6,374,624</u>
-	72,656	-	-	696,547
-	-	-	1,509	1,509
-	<u>72,656</u>	-	<u>1,509</u>	<u>698,056</u>
-	-	-	-	1,987,204
-	1,299,942	-	-	1,524,363
-	<u>1,372,598</u>	-	<u>1,509</u>	<u>4,209,623</u>
1,614	<u>175,101</u>	-	<u>2,007</u>	<u>2,165,001</u>
-	-	-	347,531	347,531
-	5,760,244	1,099,573	-	6,859,817
-	-	-	-	(2,389,050)
-	<u>5,760,244</u>	<u>1,099,573</u>	<u>347,531</u>	<u>4,818,298</u>
1,614	5,935,345	1,099,573	349,538	6,983,299
55,980	1,281,209	3	-	5,874,142
<u>\$ 57,594</u>	<u>\$ 7,216,554</u>	<u>\$ 1,099,576</u>	<u>\$ 349,538</u>	<u>\$ 12,857,441</u>

County of Winnebago, Illinois

Host Fee Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 4,550,000	\$ 4,550,000	\$ 4,615,017	\$ 65,017
Investment income	4,000	4,000	96,016	92,016
Other	81,600	81,600	91,535	9,935
Total revenues	<u>4,635,600</u>	<u>4,635,600</u>	<u>4,802,568</u>	<u>166,968</u>
Expenditures, Current				
General government:				
Supplies and services	<u>665,000</u>	<u>665,000</u>	<u>623,891</u>	<u>(41,109)</u>
Total expenditures, current	<u>665,000</u>	<u>665,000</u>	<u>623,891</u>	<u>(41,109)</u>
Debt Service				
Principal	<u>2,005,312</u>	<u>2,005,312</u>	<u>1,987,204</u>	<u>(18,108)</u>
Total expenditures	<u>2,670,312</u>	<u>2,670,312</u>	<u>2,611,095</u>	<u>(59,217)</u>
Excess of revenues over (under) expenditures	<u>1,965,288</u>	<u>1,965,288</u>	<u>2,191,473</u>	<u>226,185</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,389,050)</u>	<u>(2,389,050)</u>	<u>(2,389,050)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,389,050)</u>	<u>(2,389,050)</u>	<u>(2,389,050)</u>	<u>-</u>
Net change in fund balance	<u>\$ 576,238</u>	<u>\$ (423,762)</u>	<u>(197,577)</u>	<u>\$ 226,185</u>
Fund Balance, Beginning			<u>3,730,638</u>	
Fund Balance, Ending			<u>\$ 3,533,061</u>	

County of Winnebago, Illinois

2012F Alternate Revenue Bond Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Investment Income	\$ -	\$ 4,128	\$ 4,128
Expenditures, Current			
None	-	-	-
Capital Outlay	253,500	224,421	(29,079)
Total expenditures	253,500	224,421	(29,079)
Net change in fund balance	<u>\$ (253,500)</u>	(220,293)	<u>\$ 33,207</u>
Fund Balance, Beginning		282,632	
Fund Balance, Ending		<u>\$ 62,339</u>	

County of Winnebago, Illinois

Capital Projects Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 585,000	\$ 585,000	\$ 596,216	\$ 11,216
Intergovernmental	540,000	540,000	831,138	291,138
Investment income	2,000	2,000	120,345	118,345
Total revenues	<u>1,127,000</u>	<u>1,127,000</u>	<u>1,547,699</u>	<u>420,699</u>
Expenditures, Current				
General government:				
Supplies and services	<u>2,446,384</u>	<u>1,717,720</u>	<u>72,656</u>	<u>(1,645,064)</u>
Capital Outlay	<u>599,640</u>	<u>4,988,548</u>	<u>1,299,942</u>	<u>(3,688,606)</u>
Total expenditures	<u>3,046,024</u>	<u>6,706,268</u>	<u>1,372,598</u>	<u>(5,333,670)</u>
Excess of revenues over (under) expenditures	<u>(1,919,024)</u>	<u>(5,579,268)</u>	<u>175,101</u>	<u>5,754,369</u>
Other Financing Sources (Uses)				
Transfers in	2,100,000	5,760,244	5,760,244	-
Transfers out	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>	<u>90,000</u>
Total other financing sources (uses)	<u>2,010,000</u>	<u>5,670,244</u>	<u>5,760,244</u>	<u>90,000</u>
Net change in fund balance	<u>\$ 90,976</u>	<u>\$ 90,976</u>	<u>5,935,345</u>	<u>\$ 5,844,369</u>
Fund Balance, Beginning			<u>1,281,209</u>	
Fund Balance, Ending			<u>\$ 7,216,554</u>	

County of Winnebago, Illinois

Police Training Center Project Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Investment income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,516</u>	<u>\$ 3,516</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>-</u>	<u>25,000</u>	<u>1,509</u>	<u>(23,491)</u>
Total expenditures	<u>-</u>	<u>25,000</u>	<u>1,509</u>	<u>(23,491)</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(25,000)</u>	<u>2,007</u>	<u>27,007</u>
Other Financing Sources				
Property sales	<u>-</u>	<u>348,000</u>	<u>347,531</u>	<u>(469)</u>
Total other financing sources	<u>-</u>	<u>348,000</u>	<u>347,531</u>	<u>(469)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 323,000</u>	<u>349,538</u>	<u>\$ 26,538</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 349,538</u>	

Enterprise Funds

County of Winnebago, Illinois

River Bluff Nursing Home Fund -
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual - Non GAAP Budgetary Basis
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues				
Charges for services	\$ 13,873,801	\$ 15,604,513	\$ 12,309,963	\$ (3,294,550)
Intergovernmental charges for services	1,200	800,920	842,854	41,934
Other	-	-	53	53
Total operating revenues	<u>13,875,001</u>	<u>16,405,433</u>	<u>13,152,870</u>	<u>(3,252,563)</u>
Operating Expenses				
Personnel	8,833,886	9,308,063	8,422,358	(885,705)
Supplies and services	<u>8,593,930</u>	<u>10,918,840</u>	<u>10,550,959</u>	<u>(367,881)</u>
Total operating expenses	<u>17,427,816</u>	<u>20,226,903</u>	<u>18,973,317</u>	<u>(1,253,586)</u>
Operating income (loss)	<u>(3,552,815)</u>	<u>(3,821,470)</u>	<u>(5,820,447)</u>	<u>(1,998,977)</u>
Nonoperating Revenues (Expenses)				
Property taxes	1,900,000	1,900,000	1,877,171	(22,829)
Investment income	-	-	312	312
Interest expense	<u>(3,132)</u>	<u>(3,132)</u>	<u>-</u>	<u>3,132</u>
Total nonoperating revenues (expenses)	<u>1,896,868</u>	<u>1,896,868</u>	<u>1,877,483</u>	<u>(19,385)</u>
Income (loss) before transfers	<u>(1,655,947)</u>	<u>(1,924,602)</u>	<u>(3,942,964)</u>	<u>(2,018,362)</u>
Other Financing Sources (Uses)				
Transfers in	<u>1,427,000</u>	<u>1,427,000</u>	<u>1,337,000</u>	<u>(90,000)</u>
Total other financing sources (uses)	<u>1,427,000</u>	<u>1,427,000</u>	<u>1,337,000</u>	<u>(90,000)</u>
Net income (loss), budgetary basis	<u>\$ (228,947)</u>	<u>\$ (497,602)</u>	<u>(2,605,964)</u>	<u>\$ (2,108,362)</u>
Adjustments to GAAP Basis				
Depreciation			<u>(331,690)</u>	
Total adjustments to GAAP basis			<u>(331,690)</u>	
Net income (loss), GAAP basis			(2,937,654)	
Net Position (Deficit), Beginning			<u>(672,932)</u>	
Total Net Position (Deficit), Ending			<u>\$ (3,610,586)</u>	

County of Winnebago, Illinois

555 North Court Operations Fund -
Schedule of Revenues, Expenses and Changes in Fund Net Position -
Budget and Actual - Non GAAP Budgetary Basis
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues				
Charges for services	\$ 466,407	\$ 466,407	\$ 333,668	\$ (132,739)
Other	1,000	1,000	1,382	382
Total operating revenues	<u>467,407</u>	<u>467,407</u>	<u>335,050</u>	<u>(132,357)</u>
Operating Expenses				
Supplies and services	<u>242,450</u>	<u>242,450</u>	<u>314,264</u>	<u>71,814</u>
Total operating expenses	<u>242,450</u>	<u>242,450</u>	<u>314,264</u>	<u>71,814</u>
Operating Income	<u>224,957</u>	<u>224,957</u>	<u>20,786</u>	<u>(204,171)</u>
Nonoperating Revenues (Expenses)				
Investment income	<u>2,000</u>	<u>2,000</u>	<u>42,305</u>	<u>40,305</u>
Total nonoperating revenues (expenses)	<u>2,000</u>	<u>2,000</u>	<u>42,305</u>	<u>40,305</u>
Income before transfers	<u>226,957</u>	<u>226,957</u>	<u>63,091</u>	<u>(163,866)</u>
Transfers				
Transfers in	-	-	78,957	78,957
Transfers (out)	-	(1,474,430)	(1,474,430)	-
Total transfers	<u>-</u>	<u>(1,474,430)</u>	<u>(1,395,473)</u>	<u>78,957</u>
Net income, budgetary basis	<u>\$ 226,957</u>	<u>\$ (1,247,473)</u>	<u>(1,332,382)</u>	<u>\$ (84,909)</u>
Adjustments to GAAP Basis				
Depreciation			<u>(222,311)</u>	
Total adjustments to GAAP basis			<u>(222,311)</u>	
Net income, GAAP basis			(1,554,693)	
Total Net Position, Beginning			<u>4,030,125</u>	
Total Net Position, Ending			<u>\$ 2,475,432</u>	

Internal Service Funds

County of Winnebago, Illinois

Internal Service Funds

Used to account for the financing of goods and services provided by one department to other departments of the County or to other governmental units, on a cost-reimbursement basis.

Central Services Fund - Used to account for the financing of goods or services provided by the Central Stores, Car Pool and Copier departments to other departments of the County or to other governmental units, on a cost-reimbursement basis.

Health Insurance Fund - Used to account for the revenues and expenses of the self-insured health, dental and prescription programs.

County of Winnebago, Illinois

Combining Balance Sheet -

Internal Service Funds

September 30, 2023

	<u>Central Services Fund</u>	<u>Health Insurance Fund</u>	<u>Total</u>
Assets			
Current Assets			
Cash and investments	\$ 291,304	\$ 8,614,061	\$ 8,905,365
Receivables, net	427	206,172	206,599
Receivable from other governments	5,037	-	5,037
Prepaid items	-	173,432	173,432
	<u>296,768</u>	<u>8,993,665</u>	<u>9,290,433</u>
Total current assets			
Noncurrent Assets			
Capital assets being depreciated, net of accumulated depreciation	96,909	-	96,909
	<u>96,909</u>	<u>-</u>	<u>96,909</u>
Total noncurrent assets			
Total assets	<u>\$ 393,677</u>	<u>\$ 8,993,665</u>	<u>\$ 9,387,342</u>
Liabilities and Net Position			
Current Liabilities			
Accounts payable	\$ 40,169	\$ 1,607,450	\$ 1,647,619
Claims payable	-	875,004	875,004
	<u>40,169</u>	<u>2,482,454</u>	<u>2,522,623</u>
Total current liabilities			
Net Position			
Net investment in capital assets	96,909	-	96,909
Unrestricted	256,599	6,511,211	6,767,810
	<u>353,508</u>	<u>6,511,211</u>	<u>6,864,719</u>
Total net position			
Total liabilities and net position	<u>\$ 393,677</u>	<u>\$ 8,993,665</u>	<u>\$ 9,387,342</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position -

Internal Service Funds

Year Ended September 30, 2023

	Central Services Fund	Health Insurance Fund	Total
Operating Revenues			
Charges for services	\$ 353,580	\$ 17,684,847	\$ 18,038,427
Other	12,656	1,373,949	1,386,605
Total operating revenues	<u>366,236</u>	<u>19,058,796</u>	<u>19,425,032</u>
Operating Expenses			
Supplies and services	252,161	19,461,123	19,713,284
Depreciation	28,196	-	28,196
Total operating expenses	<u>280,357</u>	<u>19,461,123</u>	<u>19,741,480</u>
Operating income (loss)	<u>85,879</u>	<u>(402,327)</u>	<u>(316,448)</u>
Nonoperating Revenues			
Investment income	<u>5,403</u>	<u>249,577</u>	<u>254,980</u>
Net nonoperating revenues	<u>5,403</u>	<u>249,577</u>	<u>254,980</u>
Net increase in net position	<u>91,282</u>	<u>(152,750)</u>	<u>(61,468)</u>
Total Net Position, Beginning	<u>262,226</u>	<u>6,663,961</u>	<u>6,926,187</u>
Total Net Position, Ending	<u>\$ 353,508</u>	<u>\$ 6,511,211</u>	<u>\$ 6,864,719</u>

County of Winnebago, Illinois

Combining Statement of Cash Flows -

Internal Service Funds

Year Ended September 30, 2023

	Central Services Fund	Health Insurance Fund	Total
Cash Flows From Operating Activities			
Cash receipts from users	\$ 364,226	\$ 3,145,123	\$ 3,509,349
Receipts from interfund activities	-	14,362,791	14,362,791
Cash receipts from others	-	1,373,949	1,373,949
Cash paid to vendors	<u>(260,758)</u>	<u>(20,089,324)</u>	<u>(20,350,082)</u>
Net cash from operating activities	<u>103,468</u>	<u>(1,207,461)</u>	<u>(1,103,993)</u>
Cash Flows From Noncapital Financing Activities			
Capital acquisitions	<u>(106,115)</u>	<u>-</u>	<u>(106,115)</u>
Cash Flows From Investing Activities			
Interest income	<u>5,403</u>	<u>249,577</u>	<u>254,980</u>
Net cash from investing activities	<u>5,403</u>	<u>249,577</u>	<u>254,980</u>
Net increase in cash and cash equivalents	2,756	(957,884)	(955,128)
Cash and Cash Equivalents, Beginning	<u>288,548</u>	<u>9,571,945</u>	<u>9,860,493</u>
Cash and Cash Equivalents, Ending	<u>\$ 291,304</u>	<u>\$ 8,614,061</u>	<u>\$ 8,905,365</u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities			
Operating income (loss)	\$ 85,879	\$ (402,327)	\$ (316,448)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	28,196	-	28,196
Changes in assets and liabilities:			
Accounts receivable	-	(176,933)	(176,933)
Prepays	-	2,225	2,225
Accounts payable	(8,597)	(406,877)	(415,474)
Claims payable	-	(223,549)	(223,549)
Receivable from other governments	<u>(2,010)</u>	<u>-</u>	<u>(2,010)</u>
Total adjustments	<u>17,589</u>	<u>(805,134)</u>	<u>(787,545)</u>
Net cash from operating activities	<u>\$ 103,468</u>	<u>\$ (1,207,461)</u>	<u>\$ (1,103,993)</u>

County of Winnebago, Illinois

Central Services Fund -
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual
Year Ended September 30, 2023

	<u>Central Stores Department</u>		<u>Car Pool Department</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Operating Revenues				
Charges for services	\$ -	\$ 950	\$ 55,000	\$ 75,263
Other	-	-	-	12,656
Total operating revenues	-	950	55,000	87,919
Operating Expenses				
Supplies and services	124,090	54,700	47,500	(9,711)
Depreciation and amortization	-	-	17,000	15,318
Total operating expenses	124,090	54,700	64,500	5,607
Operating income (loss)	(124,090)	(53,750)	(9,500)	82,312
Nonoperating Revenues (Expenses)				
Investment income	-	5,403	-	-
Net nonoperating revenues (expenses)	-	5,403	-	-
Net increase (decrease) in net position	<u>\$ (124,090)</u>	<u>\$ (48,347)</u>	<u>\$ (9,500)</u>	<u>\$ 82,312</u>
Total Net Position, Beginning				
Total Net Position, Ending				

Original Budget	Copiers		Original Budget	Total		Variance With Final Budget - Over (Under)
	Final Budget	Actual		Final Budget	Actual	
\$ 262,587	\$ 272,969	\$ 277,367	\$ 317,587	\$ 327,969	\$ 353,580	\$ 25,611
-	-	-	-	-	12,656	12,656
262,587	272,969	277,367	317,587	327,969	366,236	38,267
265,000	275,382	207,172	436,590	446,972	252,161	(194,811)
-	-	12,878	17,000	17,000	28,196	11,196
265,000	275,382	220,050	453,590	463,972	280,357	(183,615)
(2,413)	(2,413)	57,317	(136,003)	(136,003)	85,879	221,882
-	-	-	-	-	5,403	5,403
-	-	-	-	-	5,403	5,403
<u>\$ (2,413)</u>	<u>\$ (2,413)</u>	<u>\$ 57,317</u>	<u>\$ (136,003)</u>	<u>\$ (136,003)</u>	91,282	<u>\$ 227,285</u>
					262,226	
					<u>\$ 353,508</u>	

County of Winnebago, Illinois

Health Insurance Fund -
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual
Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues				
Charges for services	\$ 19,663,047	\$ 19,663,047	\$ 17,684,847	\$ (1,978,200)
Other	1,176,000	1,176,000	1,373,949	197,949
Total operating revenues	<u>20,839,047</u>	<u>20,839,047</u>	<u>19,058,796</u>	<u>(1,780,251)</u>
Operating Expenses				
Supplies and services	<u>19,322,300</u>	<u>19,913,691</u>	<u>19,461,123</u>	<u>(452,568)</u>
Total operating expenses	<u>19,322,300</u>	<u>19,913,691</u>	<u>19,461,123</u>	<u>(452,568)</u>
Operating income (loss)	<u>1,516,747</u>	<u>925,356</u>	<u>(402,327)</u>	<u>(1,327,683)</u>
Nonoperating Revenues (Expenses)				
Investment income	<u>10,000</u>	<u>10,000</u>	<u>249,577</u>	<u>239,577</u>
Net nonoperating revenues (expenses)	<u>10,000</u>	<u>10,000</u>	<u>249,577</u>	<u>239,577</u>
Net increase (decrease) in net position	<u>\$ 1,526,747</u>	<u>\$ 935,356</u>	<u>(152,750)</u>	<u>\$ (1,088,106)</u>
Total Net Position, Beginning			<u>6,663,961</u>	
Total Net Position, Ending			<u>\$ 6,511,211</u>	

Fiduciary Funds - Custodial Funds

County of Winnebago, Illinois

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

County Collector Trust Fund - Used to account for tax funds collected and payable to other local taxing districts.

Clerk of Circuit Court Trust Fund - Used to account for the payment of bonds which will be remitted back to the person when the case is adjudicated.

Township Motor Fuel Tax Fund - Used to account for motor fuel tax allotments received and used for maintenance work on township roads.

Township Bridge Fund - Used to account for motor fuel tax allotments and other revenues received and used for construction and maintenance work on township bridges.

County Clerk Trust Fund - Used to account for the collection and disbursement of delinquent taxes, liquor licenses, raffle licenses, theater licenses, motel licenses and vending machine permits.

Inmate Trust Account - Used to account for inmate funds held in trust.

Other:

County Treasurer Trust Fund - Used to account for the collection of miscellaneous taxes and fees from the tax sale which are held in trust until remitted to other local government units.

Treasurer Trustee Escrow - Used to account for the monies collected from tax redemptions for taxes purchased by the Winnebago County Trustee.

Bankruptcy Trust Fund - Used to account for the collection of unsold real estate taxes from bankruptcy.

Highway Department Caps - Used to account for funds collected and payable to other municipalities using the Centralized Agency Permitting System.

County of Winnebago, Illinois

Combining Statement of Fiduciary Net Position -
Fiduciary Funds
September 30, 2023

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Assets			
Cash and investments	\$ 8,971,468	\$ 8,732,053	\$ 3,147,398
Due from other governmental units	-	-	133,640
Total assets	<u>8,971,468</u>	<u>8,732,053</u>	<u>3,281,038</u>
Liabilities			
Accounts payable	-	-	1,163,806
Due to other governmental units	8,971,468	1,270,526	-
Trust deposits	-	306,102	-
Total liabilities	<u>8,971,468</u>	<u>1,576,628</u>	<u>1,163,806</u>
Net Position			
Restricted	-	7,155,425	2,117,232
Total net position	<u>\$ -</u>	<u>\$ 7,155,425</u>	<u>\$ 2,117,232</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Total
\$ 436,369	\$ 598,925	\$ 129,355	\$ 701,495	\$ 22,717,063
-	-	-	-	133,640
<u>436,369</u>	<u>598,925</u>	<u>129,355</u>	<u>701,495</u>	<u>22,850,703</u>
342,649	-	-	-	1,506,455
-	-	-	229,616	10,471,610
-	-	129,355	-	435,457
<u>342,649</u>	<u>-</u>	<u>129,355</u>	<u>229,616</u>	<u>12,413,522</u>
<u>93,720</u>	<u>598,925</u>	<u>-</u>	<u>471,879</u>	<u>10,437,181</u>
<u>\$ 93,720</u>	<u>\$ 598,925</u>	<u>\$ -</u>	<u>\$ 471,879</u>	<u>\$ 10,437,181</u>

County of Winnebago, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended September 30, 2023

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Additions			
Fine, fees, and surcharges collected for other governments	\$ -	\$ -	\$ -
Collections for estate	-	-	-
Collections for redemptions	-	-	-
Collections for trust	-	-	-
Property tax collections	796,820,350	-	-
Clerk of the Circuit Court deposits	-	5,070,516	-
Bankruptcy proceeds	-	-	-
Fees collected for drainage district	-	-	-
Motor fuel tax allotments	-	-	1,449,413
Investment income	-	-	126,195
	<u>796,820,350</u>	<u>5,070,516</u>	<u>1,575,608</u>
Total additions	<u>796,820,350</u>	<u>5,070,516</u>	<u>1,575,608</u>
Deductions			
Property taxes distributed to other governments	796,820,350	-	-
Court collections distributed to other governments	-	3,315,362	-
Refund of trust deposits	-	310,177	-
Refund of bail bond deposits	-	1,906,445	-
Fees distributed to other governments	-	-	-
Funds released, drainage district	-	-	-
Funds released, tax redemptions	-	-	-
Infrastructure repairs and maintenance	-	-	2,080,964
	<u>796,820,350</u>	<u>5,531,984</u>	<u>2,080,964</u>
Total deductions	<u>796,820,350</u>	<u>5,531,984</u>	<u>2,080,964</u>
Change in fiduciary net position	-	(461,468)	(505,356)
Net Position, Beginning	<u>-</u>	<u>7,616,893</u>	<u>2,622,588</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ 7,155,425</u>	<u>\$ 2,117,232</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Total
\$ -	\$ -	\$ -	\$ 321,440	\$ 321,440
-	-	-	104,134	104,134
-	8,718,896	-	-	8,718,896
-	-	5,727,544	-	5,727,544
-	-	-	-	796,820,350
-	-	-	-	5,070,516
-	-	-	63,126	63,126
-	-	-	5,117	5,117
276,599	-	-	-	1,726,012
7,388	5,316	-	-	138,899
<u>283,987</u>	<u>8,724,212</u>	<u>5,727,544</u>	<u>493,817</u>	<u>818,696,034</u>
-	-	-	50,725	796,871,075
-	-	-	-	3,315,362
-	-	5,727,544	-	6,037,721
-	-	-	-	1,906,445
-	-	-	302,786	302,786
-	-	-	5,067	5,067
-	8,719,140	-	-	8,719,140
393,068	-	-	-	2,474,032
<u>393,068</u>	<u>8,719,140</u>	<u>5,727,544</u>	<u>358,578</u>	<u>819,631,628</u>
(109,081)	5,072	-	135,239	(935,594)
<u>202,801</u>	<u>593,853</u>	<u>-</u>	<u>336,640</u>	<u>11,372,775</u>
<u>\$ 93,720</u>	<u>\$ 598,925</u>	<u>\$ -</u>	<u>\$ 471,879</u>	<u>\$ 10,437,181</u>

Statistical Section

This part of the County of Winnebago, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, ne disclosures and required supplementary information says about the County's overall financial health.

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. (Pages 208-217)

Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 218-222)

Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. (Pages 223-224)

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. (Pages 225-226)

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. (Pages 227-233)

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual reports for the relevant year.

County of Winnebago, Illinois

Net Position by Component

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental Activities				
Net investment in capital assets	\$ 170,841,745	\$ 173,725,916	\$ 172,355,997	\$ 164,271,301
Restricted	61,063,583	61,305,443	56,214,758	55,525,854
Unrestricted (deficit)	<u>(16,500,620)</u>	<u>(35,411,413)</u>	<u>(44,119,229)</u>	<u>(42,520,772)</u>
Total governmental activities net position	<u>215,404,708</u>	<u>199,619,946</u>	<u>184,451,526</u>	<u>177,276,383</u>
Business-Type Activities				
Net investment in capital assets	8,726,385	8,568,939	8,294,564	6,798,205
Restricted	-	-	-	-
Unrestricted	<u>6,516,461</u>	<u>4,911,051</u>	<u>5,296,575</u>	<u>3,882,555</u>
Total business-type activities net position	<u>15,242,846</u>	<u>13,479,990</u>	<u>13,591,139</u>	<u>10,680,760</u>
Total primary government net position	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>
Primary Government				
Net investment in capital assets	\$ 179,568,130	\$ 182,294,855	\$ 180,650,561	\$ 171,069,506
Restricted	61,063,583	61,305,443	56,214,758	55,525,854
Unrestricted	<u>(9,984,159)</u>	<u>(30,500,362)</u>	<u>(38,822,654)</u>	<u>(38,638,217)</u>
Total primary government net position	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>

Note 1: GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015.

Note 2: GASB Statement No. 75 was implemented for the fiscal year ended September 30, 2018.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 160,693,862	\$ 158,609,997	\$ 156,925,413	\$ 158,828,047	\$ 161,723,819	\$ 176,179,512
56,489,784	55,543,036	73,834,153	127,168,915	208,047,524	123,369,339
(42,201,586)	(42,583,357)	(50,477,383)	(47,393,170)	(49,608,020)	65,078,387
<u>174,982,060</u>	<u>171,569,676</u>	<u>180,282,183</u>	<u>238,603,792</u>	<u>320,163,323</u>	<u>364,627,238</u>
6,372,916	5,937,378	5,559,216	5,238,571	5,339,965	4,883,238
1,075,963	55,873	1,242,725	3,970,590	9,127,888	155,374
<u>1,210,685</u>	<u>1,703,397</u>	<u>(1,436,172)</u>	<u>(5,146,941)</u>	<u>(11,110,660)</u>	<u>(6,173,766)</u>
<u>8,659,564</u>	<u>7,696,648</u>	<u>5,365,769</u>	<u>4,062,220</u>	<u>3,357,193</u>	<u>(1,135,154)</u>
<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>	<u>\$ 185,647,952</u>	<u>\$ 242,666,012</u>	<u>\$ 323,520,516</u>	<u>\$ 363,492,084</u>
\$ 167,066,778	\$ 164,547,375	\$ 162,484,629	\$ 164,066,618	\$ 167,063,784	\$ 181,062,750
57,565,747	55,598,909	75,076,878	131,139,505	217,175,412	123,524,713
(40,990,901)	(40,879,960)	(51,913,555)	(52,540,111)	(60,718,680)	58,904,621
<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>	<u>\$ 185,647,952</u>	<u>\$ 242,666,012</u>	<u>\$ 323,520,516</u>	<u>\$ 363,492,084</u>

County of Winnebago, IllinoisChanges in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Expenses			
Governmental Activities			
General government	\$ 17,353,462	\$ 18,134,635	\$ 22,515,804
Public safety	67,902,424	69,306,301	70,565,536
Highway and streets	18,628,115	17,599,874	16,796,430
Health and welfare	15,119,515	14,785,714	12,451,288
Judicial	21,221,309	20,606,511	22,225,126
Interest on long-term liabilities	5,038,861	4,787,727	4,309,092
Contributions to other governments	8,000,000	10,979,109	600,000
Total governmental activities expenses	<u>153,263,686</u>	<u>156,199,871</u>	<u>149,463,276</u>
Business-Type Activities			
Nursing home	16,016,816	16,590,570	18,622,977
Animal services	2,627,869	2,653,802	2,887,148
Court Street activities	469,660	421,767	479,100
Total business-type activities	<u>19,114,345</u>	<u>19,666,139</u>	<u>21,989,225</u>
Total primary government expenses	<u>\$ 172,378,031</u>	<u>\$ 175,866,010</u>	<u>\$ 171,452,501</u>
Program Revenues			
Governmental Activities			
Charges for services:			
General government	\$ 6,943,608	\$ 11,048,309	\$ 11,438,449
Public safety	11,537,564	11,814,828	11,826,072
Highway and streets	1,894,003	1,512,117	982,229
Health and welfare	1,886,486	1,766,846	1,613,585
Judicial	9,558,611	7,967,916	7,353,812
Operating grants and contributions	23,162,711	20,810,501	15,527,637
Capital grants and contributions	2,894,455	5,378,199	-
Total governmental activities program revenues	<u>57,877,438</u>	<u>60,298,716</u>	<u>48,741,784</u>
Business-Type Activities			
Charges for services:			
Nursing home	12,227,451	14,510,272	14,607,011
Animal services	2,457,293	2,513,129	2,594,590
Court Street activities	569,302	594,645	608,475
Operating grants and contributions	-	-	-
Capital grants and contributions	-	-	153,800
Total business-type activities program revenues	<u>15,254,046</u>	<u>17,618,046</u>	<u>17,963,876</u>
Total primary government revenues	<u>\$ 73,131,484</u>	<u>\$ 77,916,762</u>	<u>\$ 66,705,660</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 24,599,087	\$ 25,058,811	\$ 31,321,730	\$ 27,890,233	\$ 33,324,879	\$ 52,543,029	\$ 41,279,978
67,543,166	70,959,557	63,631,103	64,092,942	56,724,782	50,472,241	74,630,212
16,801,994	14,672,222	14,610,822	16,367,242	14,170,931	14,197,025	17,693,117
13,788,106	13,200,860	16,738,770	13,453,942	16,730,317	19,751,259	24,326,918
21,466,022	16,112,359	19,971,170	19,157,861	15,300,434	14,254,630	19,462,284
5,397,727	3,565,139	4,989,083	4,467,511	4,519,519	3,660,866	2,006,266
-	-	-	-	-	-	-
<u>149,596,102</u>	<u>143,568,948</u>	<u>151,262,678</u>	<u>145,429,731</u>	<u>140,770,862</u>	<u>154,879,050</u>	<u>179,398,775</u>
17,391,356	16,083,367	15,106,605	17,657,058	15,706,579	16,778,829	19,305,007
-	-	-	-	-	-	-
451,341	470,987	406,035	447,820	455,208	411,599	536,575
<u>17,842,697</u>	<u>16,554,354</u>	<u>15,512,640</u>	<u>18,104,878</u>	<u>16,161,787</u>	<u>17,190,428</u>	<u>19,841,582</u>
<u>\$ 167,438,799</u>	<u>\$ 160,123,302</u>	<u>\$ 166,775,318</u>	<u>\$ 163,534,609</u>	<u>\$ 156,932,649</u>	<u>\$ 172,069,478</u>	<u>\$ 199,240,357</u>
\$ 16,409,484	\$ 16,659,461	\$ 16,789,265	\$ 15,734,260	\$ 17,183,873	\$ 19,924,200	\$ 17,358,658
11,369,520	12,480,627	12,588,972	15,256,411	20,437,659	15,053,148	15,250,160
1,156,498	250,144	448,581	484,162	755,394	247,563	193,907
1,741,598	1,680,686	1,427,761	1,287,417	820,484	1,292,439	1,322,933
7,435,641	7,163,725	6,725,251	5,689,273	6,161,265	10,921,884	9,609,897
15,447,382	16,103,232	16,469,515	20,219,996	24,722,466	26,420,248	25,514,857
89,631	-	-	60,034	22,275	169,725	5,344
<u>53,649,754</u>	<u>54,337,875</u>	<u>54,449,345</u>	<u>58,731,553</u>	<u>70,103,416</u>	<u>74,029,207</u>	<u>69,255,756</u>
14,151,827	12,708,458	12,217,318	11,996,693	11,206,753	8,689,275	12,309,963
-	-	-	-	-	-	-
592,117	523,613	485,261	446,306	571,716	588,148	333,668
-	-	-	1,501,634	817,909	782,627	842,854
-	-	-	-	-	-	-
<u>14,743,944</u>	<u>13,232,071</u>	<u>12,702,579</u>	<u>13,944,633</u>	<u>12,596,378</u>	<u>10,060,050</u>	<u>13,486,485</u>
<u>\$ 68,393,698</u>	<u>\$ 67,569,946</u>	<u>\$ 67,151,924</u>	<u>\$ 72,676,186</u>	<u>\$ 82,699,794</u>	<u>\$ 84,089,257</u>	<u>\$ 82,742,241</u>

County of Winnebago, IllinoisChanges in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Net Revenues (Expenses)			
Governmental activities	\$ (95,386,248)	\$ (95,901,155)	\$ (100,721,492)
Business-type activities	(3,860,299)	(2,048,093)	(4,025,349)
Total primary government net expense	<u>\$ (99,246,547)</u>	<u>\$ (97,949,248)</u>	<u>\$ (104,746,841)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes:			
Property taxes	\$ 36,782,848	\$ 36,787,191	\$ 36,824,470
Sales taxes	1,174,436	1,046,654	1,073,391
Quarter-cent sales tax	8,098,374	8,119,132	8,106,791
Public safety sales tax	27,607,304	27,405,051	27,235,947
Use tax	1,116,959	1,300,210	1,412,537
Other taxes	849,986	1,099,618	1,139,354
Intergovernmental:			
Replacement taxes	5,137,302	4,826,579	4,827,617
Shared income taxes	5,725,297	6,280,469	5,963,414
Grant revenues	-	-	-
Casino revenues	-	-	-
Miscellaneous	1,268,302	757,857	1,058,389
Investment income	59,610	66,396	115,115
Transfers	263,000	291,040	262,600
Total governmental activities	<u>88,083,418</u>	<u>87,980,197</u>	<u>88,019,625</u>
Business-Type Activities			
Property taxes	2,033,085	1,927,539	1,929,971
Miscellaneous	1,820,661	-	-
Investment income	1,275	140	2,574
Transfers	(263,000)	(291,040)	(262,600)
Total business-type activities	<u>3,592,021</u>	<u>1,636,639</u>	<u>1,669,945</u>
Total primary government	<u>\$ 91,675,439</u>	<u>\$ 89,616,836</u>	<u>\$ 89,689,570</u>
Change in Net Position			
Governmental activities	\$ (7,302,830)	\$ (7,920,958)	\$ (12,701,867)
Business-type activities	(268,278)	(411,454)	(2,355,404)
Total primary government	<u>\$ (7,571,108)</u>	<u>\$ (8,332,412)</u>	<u>\$ (15,057,271)</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ (95,946,348)	\$ (89,231,073)	\$ 96,813,333	\$ (86,698,178)	\$ (70,667,446)	\$ (80,849,843)	\$ (110,143,019)
(3,098,753)	(3,322,283)	2,810,061	(4,160,245)	(3,565,409)	(7,130,378)	(6,355,097)
<u>\$ (99,045,101)</u>	<u>\$ (92,553,356)</u>	<u>\$ 99,623,394</u>	<u>\$ (90,858,423)</u>	<u>\$ (74,232,855)</u>	<u>\$ (87,980,221)</u>	<u>\$ (116,498,116)</u>
\$ 36,807,375	\$ 37,069,864	\$ 36,883,164	\$ 36,908,866	\$ 38,532,383	\$ 38,695,418	\$ 38,013,260
1,088,068	1,600,316	1,337,632	5,091,828	20,585,533	23,252,984	23,496,886
8,213,978	8,641,815	8,572,810	8,149,434	9,944,892	10,665,371	10,908,088
27,426,419	28,670,879	28,447,956	27,001,246	33,161,006	36,727,199	37,510,288
1,512,357	1,675,609	1,957,260	2,479,926	2,535,562	2,291,346	2,284,964
1,342,398	1,320,385	1,394,464	949,076	2,451,969	2,818,587	2,880,400
5,782,151	4,618,573	5,698,010	5,191,749	8,737,421	17,596,970	15,697,632
5,554,867	5,548,447	6,253,728	6,434,202	7,620,637	8,824,321	8,696,230
-	-	-	-	4,447,259	23,645,081	5,087,029
-	-	-	-	-	-	777,045
1,799,905	1,820,661	2,218,148	2,776,397	1,237,526	1,712,225	1,855,740
150,658	344,032	637,777	427,961	84,867	696,648	7,340,899
263,000	-	-	-	(350,000)	(4,516,776)	58,473
<u>89,941,176</u>	<u>91,310,581</u>	<u>93,400,949</u>	<u>95,410,685</u>	<u>128,989,055</u>	<u>162,409,374</u>	<u>154,606,934</u>
1,828,494	1,843,415	1,834,284	1,829,366	1,907,541	1,901,296	1,877,171
-	-	12,861	-	4,272	1,222	1,435
45	25	-	-	47	6,057	42,617
(263,000)	-	-	-	350,000	4,516,776	(58,473)
<u>1,565,539</u>	<u>1,843,440</u>	<u>1,847,145</u>	<u>1,829,366</u>	<u>2,261,860</u>	<u>6,425,351</u>	<u>1,862,750</u>
<u>\$ 91,506,715</u>	<u>\$ 93,154,021</u>	<u>\$ 95,248,094</u>	<u>\$ 97,240,051</u>	<u>\$ 131,250,915</u>	<u>\$ 168,834,725</u>	<u>\$ 156,469,684</u>
\$ (6,005,172)	\$ 2,079,508	\$ (3,412,384)	\$ 8,712,507	\$ 58,321,609	\$ 81,559,531	\$ 44,463,915
(1,533,214)	(1,478,843)	(962,916)	(2,330,879)	(1,303,549)	(705,027)	(4,492,347)
<u>\$ (7,538,386)</u>	<u>\$ 600,665</u>	<u>\$ (4,375,300)</u>	<u>\$ 6,381,628</u>	<u>\$ 57,018,060</u>	<u>\$ 80,854,504</u>	<u>\$ 39,971,568</u>

County of Winnebago, Illinois

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund			
Nonspendable for prepaids	\$ -	\$ 26,461	\$ 79,024
Nonspendable for inventory	84,895	113,122	-
Nonspendable for advances	-	-	-
Restricted	-	-	-
Assigned	-	249,000	200,000
Unassigned	13,119,243	12,539,651	12,435,314
Total general fund	<u>\$ 13,204,138</u>	<u>\$ 12,928,234</u>	<u>\$ 12,714,338</u>
All Other Governmental Funds			
Nonspendable for prepaids	\$ 29,227	\$ 49,658	\$ -
Nonspendable for inventory	-	-	-
Restricted	64,648,773	65,594,661	57,831,517
Assigned:			
Animal services	-	-	-
Public safety	-	606,522	606,522
Capital projects	3,177,871	2,931,817	3,283,359
Highways and streets	-	-	-
Unassigned (deficit)	<u>(375,406)</u>	<u>(542,615)</u>	<u>(656,407)</u>
Total all other governmental funds	<u>\$ 67,480,465</u>	<u>\$ 68,640,043</u>	<u>\$ 61,064,991</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 18,889	\$ 51,340	\$ 48,844	\$ 43,593	\$ 46,838	\$ 47,151	\$ 50,876
-	-	3,985	1,974	1,000	1,181	1,129
273,108	399,417	4,272,385	16,126,814	10,705,275	6,664,822	8,032,153
-	-	-	-	-	-	-
200,000	608,000	200,000	-	200,000	-	763,000
<u>12,830,687</u>	<u>15,741,671</u>	<u>16,215,044</u>	<u>10,498,042</u>	<u>30,944,895</u>	<u>55,677,359</u>	<u>60,675,753</u>
<u>\$ 13,322,684</u>	<u>\$ 16,800,428</u>	<u>\$ 20,740,258</u>	<u>\$ 26,670,423</u>	<u>\$ 41,898,008</u>	<u>\$ 62,390,513</u>	<u>\$ 69,522,911</u>
\$ -	\$ 216,196	\$ 1,680	\$ -	\$ 33,390	\$ 619,321	\$ 502,864
730,682	492,167	486,964	396,094	651,808	736,736	908,680
54,304,858	57,472,969	56,064,755	61,243,531	80,906,349	106,906,602	122,755,135
474,138	486,851	407,961	653,908	620,982	896,417	1,111,418
-	-	-	-	-	-	-
2,445,572	2,968,462	4,717,216	5,380,978	6,883,581	5,011,847	10,749,615
-	-	-	-	-	-	-
<u>(1,050,193)</u>	<u>(428,554)</u>	<u>(566,280)</u>	<u>(1,268,548)</u>	<u>(2,022,031)</u>	<u>(2,038,555)</u>	<u>(108,664)</u>
<u>\$ 56,905,057</u>	<u>\$ 61,208,091</u>	<u>\$ 61,112,296</u>	<u>\$ 66,405,963</u>	<u>\$ 87,074,079</u>	<u>\$ 112,132,368</u>	<u>\$ 135,919,048</u>

County of Winnebago, Illinois

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Revenues			
Taxes	\$ 75,444,498	\$ 75,410,756	\$ 75,908,266
Intergovernmental	41,122,907	38,986,366	32,806,919
Charges for services	16,711,334	18,223,190	19,964,497
Fines and forfeitures	4,841,227	5,308,134	4,550,814
Licenses and permits	1,220,867	1,146,026	1,267,864
Investment income	59,610	66,395	115,115
Miscellaneous	3,657,519	2,914,921	1,745,765
	<u>143,057,962</u>	<u>142,055,788</u>	<u>136,359,240</u>
Expenditures			
Current:			
General government	\$ 16,503,188	\$ 16,697,613	\$ 20,071,549
Public safety	63,171,618	61,959,493	61,153,605
Highway and streets	9,882,071	8,257,882	7,431,435
Health and welfare	15,212,852	14,576,168	11,463,939
Judicial	18,925,239	19,244,637	19,488,726
Debt service:			
Principal	11,108,574	13,001,054	14,484,808
Interest	5,641,954	5,343,227	5,068,629
Capital outlay	7,826,008	6,994,555	6,696,107
Contributions to other governments	-	10,979,109	600,000
	<u>148,271,504</u>	<u>157,053,738</u>	<u>146,458,798</u>
Excess of revenues over (under) expenditures	<u>(5,213,542)</u>	<u>(14,997,950)</u>	<u>(10,099,558)</u>
Other Financing Sources (Uses)			
Transfers in	\$ 15,136,152	\$ 14,804,792	\$ 12,903,043
Transfers (out)	(14,873,152)	(14,513,752)	(12,640,443)
Property sales	-	-	-
Issuance of financed purchase obligation	818,360	911,437	1,381,814
Issuance of general obligation bond	4,000,000	287,025	122,734
Premium (discount) on bond issue	-	-	-
Issuance of pension bond	-	-	-
Issuance of from bank loan	-	-	-
Issuance of general obligation debt certificates	-	14,064,109	2,485,000
Issuance of commitments payable	-	-	600,000
Proceeds from refunding bond	-	-	-
Payment to escrow agent	-	-	(2,541,538)
	<u>5,081,360</u>	<u>15,553,611</u>	<u>2,310,610</u>
Net change in fund balances	<u>\$ (132,182)</u>	<u>\$ 555,661</u>	<u>\$ (7,788,948)</u>
Debt service as a percentage of noncapital expenditures	11.85%	12.07%	13.83%

Note 1: The debt service ratio has been calculated by dividing total debt service expenditures (principal and interest) by total noncapital expenditures (the difference between total expenditures and *capitalized outlay expenditures as noted on the reconciliation on page 6*)

2017	2018	2019	2020	2021	2022	2023
\$ 76,388,872	\$ 81,087,380	\$ 81,105,382	\$ 84,179,551	\$ 108,831,372	\$ 117,678,477	\$ 115,657,914
32,408,246	31,076,553	31,689,001	38,626,141	52,988,499	84,520,236	64,329,275
20,720,785	23,272,240	23,546,507	23,859,631	30,167,425	30,326,820	26,790,190
5,461,811	5,517,146	5,016,335	3,299,988	3,409,627	3,401,744	3,216,674
2,937,268	2,801,053	2,559,202	2,591,200	2,385,895	2,818,989	3,306,462
150,658	344,032	637,777	427,961	84,971	703,750	7,085,919
2,680,431	1,623,732	1,127,198	1,542,318	1,092,907	1,624,846	1,216,155
140,748,071	145,722,136	145,681,402	154,526,790	198,960,696	241,074,862	221,602,589
\$ 23,659,943	\$ 22,206,606	\$ 26,116,619	\$ 22,430,310	\$ 27,956,562	\$ 44,742,146	\$ 30,434,974
61,938,732	56,603,660	73,642,839	58,557,364	60,936,794	63,503,249	65,368,739
6,900,263	6,140,693	7,674,638	7,435,901	7,619,062	7,247,348	8,038,479
13,630,369	10,885,768	15,282,773	11,263,165	15,130,868	21,578,800	23,894,461
19,222,024	23,861,615	29,408,839	23,924,296	23,499,323	24,296,160	26,548,769
30,116,591	12,281,173	13,417,568	15,586,802	19,236,192	13,443,839	14,734,585
5,176,600	4,159,921	5,238,154	5,153,821	5,288,983	4,505,776	3,780,247
5,867,496	4,972,346	3,787,044	6,983,240	9,153,424	12,192,078	9,783,250
-	-	-	-	-	-	-
166,512,018	141,111,782	174,568,474	151,334,899	168,821,208	191,509,396	182,583,504
(25,763,947)	4,610,354	(28,887,072)	3,191,891	30,139,488	49,565,466	39,019,085
\$ 12,748,540	\$ 16,043,352	\$ 13,712,278	\$ 13,359,371	\$ 16,349,459	\$ 12,741,479	\$ 34,115,940
(12,505,540)	(17,030,796)	(13,712,278)	(13,359,371)	(16,699,459)	(17,258,255)	(34,057,467)
-	304,446	416,317	272,870	157,816	143,304	443,325
1,007,080	202,545	1,309,790	1,810,313	-	358,600	1,040,211
-	-	-	-	-	-	-
1,421,403	-	-	1,138,758	898,597	-	671,005
-	-	31,005,000	-	-	-	-
200,000	-	-	-	-	-	-
1,620,000	-	-	2,990,000	-	-	-
-	-	-	-	-	-	-
36,100,000	-	-	2,020,000	4,850,000	-	11,280,000
(18,952,192)	-	-	(21,593,021)	-	-	(21,593,021)
21,639,291	(480,453)	32,731,107	(13,361,080)	5,556,413	(4,014,872)	(8,100,007)
\$ (4,124,656)	\$ 4,129,901	\$ 3,844,035	\$ (10,169,189)	\$ 35,695,901	\$ 45,550,594	\$ 30,919,078
21.57%	11.79%	10.87%	14.17%	14.53%	9.95%	10.51%

County of Winnebago, Illinois

Assessed and Estimated Actual Value of Taxable Property
Last Ten Levy Years

Levy Year	Real Property		Railroad Property		Total		Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2013	3,824,740,274	11,474,220,822	7,383,675	22,151,025	3,832,123,949	11,496,371,847	1.0329
2014	3,636,331,451	10,908,994,353	8,690,956	26,072,868	3,645,022,407	10,935,067,221	1.0845
2015	3,545,618,725	10,636,856,175	9,235,785	27,707,355	3,554,854,510	10,664,563,530	1.0984
2016	3,598,823,012	10,796,469,036	9,743,708	29,231,124	3,608,566,720	10,825,700,160	1.0826
2017	3,681,362,409	11,044,087,227	9,052,409	27,157,227	3,690,414,818	11,071,244,454	1.0857
2018	3,827,994,944	11,485,133,345	9,461,838	28,388,353	3,837,456,782	11,513,521,698	1.0173
2019	4,053,817,387	12,162,668,428	10,001,345	30,007,036	4,063,818,732	12,192,675,464	0.9661
2020	4,264,866,572	12,795,879,304	11,266,842	33,803,906	4,276,133,414	12,829,683,210	0.9436
2021	4,490,675,259	13,473,373,114	12,100,833	36,306,130	4,502,776,092	13,509,679,244	0.9032
2022	4,863,628,458	14,592,344,608	12,403,460	37,214,101	4,876,031,918	14,629,558,709	0.8373

Source: Winnebago County Clerk Office

Notes: Property in Winnebago County is reassessed on an annual basis. The County assesses property at approximately 33.33% of actual value for all property types. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages. Tax rates are per \$1,000 of assessed value. The above tables relate to the years when the taxes were levied.

County of Winnebago, Illinois
 Direct and Overlapping Property Tax Rates
 Last Ten Levy Years
 (rate per \$1,000 of assessed value)

<i>Year taxes are payable</i>	2014	2015	2016	2017
County of Winnebago				
General	0.4306	0.4436	0.4493	0.3686
Special Revenue	0.6023	0.6409	0.6491	0.7140
City Rates				
City of Rockford	3.0811	3.2931	3.3595	3.3207
City of South Beloit	1.1395	1.1891	1.1922	1.169
Community College Rates	.4630 - .7236	.4823-.7119	.4893-.6939	.4927-.6686
Village Rates	.2954 - .8805	.3196-.8953	.3920-.9391	.3326-.9321
Forest Preserve Rate	0.1165	0.1199	0.1203	0.1207
Fire District Rates	.0812 - .9166	.0869-.9765	.0915-.9999	.0909-1.0177
Grade School Rates	3.5108 - 4.4356	3.6812-4.5689	3.8877-4.5344	3.8383-4.3951
High School Rate	2.5241	2.6168	2.6083	2.5511
Library District Rates	.1878 - .4724	.5042-.1956	.1967-.5196	1950-.5190
Multi-Township District Rates	.0381 - .0518	.0540-.0401	.0403-.0544	.0404-.0541
Park District Rates	.1237 - 1.0577	.1263-.1571	.1326-1.1629	.1382-1.1544
Road District Rates	.0457 - .4546	.0486-.4576	.0487-.4519	.0470-.4383
Sanitary District Rates	.0402 - .1856	.0429-.2008	.0437-.2075	.0440-.2082
Special District Rate	0.0380	0.0408	N/A	N/A
Street Light District Rate	0.7524	0.8129	0.8725	0.8798
Township Rates	.1072 - .4630	.1138-.4660	.1140-.4623	.1116-.4483
School District Rates	5.2865 - 7.9019	5.9886-8.3197	6.0720-8.3864	6.0315-8.5175
Greater Rockford Airport	0.1043	0.1063	0.1073	0.1103

Source:

Winnebago County Clerk's Office
 N/A - Not applicable

2018	2019	2020	2021	2022	2023
0.3604	0.3466	0.3444	0.3742	0.3672	0.3432
0.6983	0.6707	0.6217	0.5694	0.5360	0.4941
3.2517	3.1194	2.9185	2.7943	2.6361	2.4575
1.1625	1.1260	1.0813	1.0349	1.0169	1.0026
.5053-.6654	.4987-.6664	.4703-.6534	.4615-.6498	.4564-.6411	.4762-.6075
.3338-.9266	.3270-.9089	.3068-.8945	.3005-.8670	.2757-.8391	.2561-8383
0.1182	0.1147	0.1107	0.1073	0.1041	0.0993
.0970-1.0261	.0776-1.0186	.0755-.9763	.0677-1.0265	.0637-.9855	.0618-.9473
3.7926-4.3911	3.7325-4.2709	3.6359-4.0864	3.5662-3.9981	3.4985-3.9333	3.4342-3.8686
2.7764	2.7327	2.6611	2.5921	2.5404	2.4897
.1940-.5091	.1940-.4890	.1917-.4564	.1856-.4343	.1817-.4103	.1777-.3760
.0409-.0541	.0407-.0542	.0399-.0536	.0395-.0517	.0386-.0507	.0366-.0495
.1325-1.1371	.1298-1.0963	.1275-1.0334	.1239-1.0042	.1200-.9739	.1193-.9401
.0477-.4369	.0475-.4370	.0462-.4297	.0452-.4108	.0440-.3955	.1076-.3878
.0439-.2041	.0433-.1964	.0411-.1848	.0403-.1795	.0396-.1731	.0357-.1593
0.0437	0.0421	0.0405	0.0392	0.0371	0.0355
0.8716	0.8497	0.8396	0.8033	0.0126	0.0003
.1114-.4445	.1110-.4320	.1079-.4204	.1055-.3951	.1025-.3803	.1011-.3605
5.9790-8.1964	5.9038-8.1087	5.7504-7.5519	5.7132-6.9304	5.6340-6.8589	5.5127-6.7247
0.1102	0.1073	0.1011	0.0987	0.0955	0.0926

County of Winnebago, IllinoisPrincipal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2022 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2013 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Lowes Home Center, Inc.	\$ 14,619,426	1	0.29%	\$ 14,866,723	1	0.36%
Woodward, Inc	12,282,322	2	0.24%			
CBL/Cherryvale	10,654,811	3	0.21%	13,682,352	2	0.33%
Greater Rockford Airport Authority	9,530,401	4	0.19%	11,221,057	4	0.27%
Forest Plaza, LLC	9,089,342	5	0.18%	6,932,827	5	0.17%
Swedish American Hospital	7,872,662	6	0.16%			
NM PCI LP	7,608,109	7	0.15%			
Wesley Willows Corp	7,605,791	8	0.15%			
Meijer Stores Limited Partnership	7,559,899	9	0.15%			
Interstate Boulevard Illinois / Becknell Investors	6,951,791	10	0.14%			
Beloit Memorial Hospital				11,270,552	3	0.27%
Petry Family Trust				5,497,135	6	0.13%
Two Star Property Co., Inc				4,922,146	7	0.12%
Menard, Inc				4,550,220	8	0.11%
Anderson Rockford Properties, LLC				4,462,260	9	0.11%
Edward Rose Associates Inc				4,460,333	10	0.11%
	\$ 93,774,554		1.86%	\$ 81,865,605		1.98%

Source: Winnebago County Clerk's Office**Note:** The above figures for 2022 represent the Assessed Valuation related to the 2022 tax levy paid in 2023.

County of Winnebago, Illinois

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Adjustments	Total Adjusted Levy		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2014	43,439,900	(150,799)	43,289,101	41,796,847	96.55%	1,369,110	43,165,957	99.72%
2015	39,044,521	(192,644)	38,851,877	37,610,646	96.33%	1,093,140	38,703,786	99.62%
2016	39,047,094	(166,790)	38,880,304	37,500,729	96.04%	1,223,756	38,724,485	99.60%
2017	39,045,958	20,385	39,066,343	37,596,543	96.29%	1,176,602	38,773,145	99.25%
2018	39,070,422	(156,821)	38,913,601	36,833,896	94.28%	1,941,747	38,775,643	99.65%
2019	39,039,030	(66,316)	38,972,714	30,146,481	77.22%	8,567,821	38,714,302	99.34%
2020	39,261,130	(105,420)	39,155,710	37,290,252	94.98%	1,755,963	39,046,215	99.72%
2021	40,350,172	(64,273)	40,285,899	38,892,159	96.39%	1,280,227	40,172,386	99.72%
2022	40,669,644	(53,669)	40,615,975	38,761,589	95.31%	1,611,016	40,372,605	99.40%
2023	40,827,571	(229,249)	40,598,322	38,957,124	95.42%	1,549,862	40,506,986	99.78%

Source: Winnebago County Clerk's Office and Winnebago County Treasurer's Office

Note: Property taxes are assessed as of January 1 on real property and March 10 on mobile homes. The assessment date is also the lien date as the lien reverts back and takes all priority over other liens. The County normally files its property tax levies with the County Clerk in September. The County files its property tax levies in October. If the tax bills are mailed prior to May 1 of the subsequent year, the property taxes are due in two equal installments on June 1 and September 1 of that year. If tax bills are mailed after May 1, the first installment is due 30 days after the mailing date and the second installment is due September 1. Tax collections are normally distributed to the taxing districts within 30 days of collection.

Property taxes levied in the current year are measurable but not intended to finance current operations and, therefore, are recorded as unavailable property tax revenue. Property tax revenues (net of allowances for uncollectible amounts) are recognized in the year following the levy.

The information in the schedule relates to the County's own property tax levies and does not include those it collects on behalf of other governments.

County of Winnebago, Illinois

Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-Type				Amounts Restricted to Repaying Debt	Total Primary Government Debt	Percentage of Personal Income*	Total Primary Govt Debt Per Capita *	Total Net General Bonded Debt	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt and Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Financed Purchases	General Bonded Debt	Unamortized Premium	Leases								
2013	\$ 13,281,272	\$ 131,925,000	\$ 10,015,370	\$ 1,050,000	\$ 1,796,778	\$ 1,678,728	\$ 117,546	\$ 156,243	\$ 12,597,431	\$ 147,423,506	1.356%	\$ 499.29	\$ 25,037,520	\$ 84.80	0.12%	
2014	16,241,752	123,290,000	8,967,509	14,420,000	1,791,267	1,513,248	112,097	71,413	12,524,465	153,882,821	1.403%	521.17	26,701,437	90.43	0.15%	
2015	18,061,230	113,925,000	8,415,117	24,439,109	2,362,446	1,343,770	70,843	-	12,644,241	155,973,274	1.380%	528.25	27,807,862	94.18	0.18%	
2016	16,549,620	103,940,000	7,273,059	24,079,109	1,696,062	1,170,380	59,944	-	9,892,981	144,875,193	1.270%	490.66	25,050,069	84.84	0.17%	
2017	16,480,891	96,470,000	6,692,729	22,067,028	1,659,361	989,109	49,045	-	8,204,364	136,403,799	1.144%	461.97	24,206,415	81.98	0.16%	
2018	14,326,103	89,095,000	5,805,176	20,167,732	4,665,681	803,897	38,146	-	8,431,125	126,470,610	1.018%	428.33	20,970,113	71.02	0.14%	
2019	12,109,196	112,525,000	4,936,878	20,076,092	4,721,450	610,804	27,247	-	8,517,580	146,489,087	1.172%	496.13	17,626,245	59.70	0.11%	
2020	10,670,198	107,490,000	5,173,541	18,045,780	5,032,129	413,304	16,348	-	8,861,785	137,979,515	1.035%	483.54	16,214,988	56.82	0.09%	
2021	8,686,602	99,190,000	5,067,402	16,640,469	3,651,481	208,424	5,449	-	8,757,886	124,691,941	0.872%	436.98	13,950,407	48.89	0.07%	
2022	7,070,764	91,510,000	4,039,734	14,889,761	2,620,831	-	-	-	8,537,820	111,593,270	0.792%	396.36	11,110,070	39.46	0.05%	
2023	5,300,000	72,320,000	2,785,579	12,902,557	2,930,824	-	-	-	4,802,809	91,436,151	***	325.49	8,085,151	28.78	0.04%	

* See Demographic Statistics schedule at page 220 for personal income and population data.

*** Personal income not available.

County of Winnebago, Illinois

Legal Debt Margin Information

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Debt limit	\$ 108,626,657	\$ 103,505,125	\$ 102,202,067	\$ 210,996,563	\$ 212,198,852	\$ 220,653,765	\$ 233,669,577	\$ 245,877,671	\$ 258,909,625	\$ 280,371,835
Total net debt applicable to limit	<u>18,604,198</u>	<u>21,767,446</u>	<u>19,416,062</u>	<u>17,470,000</u>	<u>15,130,000</u>	<u>12,720,000</u>	<u>11,083,502</u>	<u>8,835,026</u>	<u>7,070,764</u>	<u>5,300,000</u>
Legal debt margin	<u>\$ 102,225,506</u>	<u>\$ 81,737,679</u>	<u>\$ 82,786,005</u>	<u>\$ 193,526,563</u>	<u>\$ 197,068,852</u>	<u>\$ 207,933,765</u>	<u>\$ 222,586,075</u>	<u>\$ 237,042,645</u>	<u>\$ 251,838,861</u>	<u>\$ 275,071,835</u>
Total net debt applicable to the limit as a percentage of debt limit	12.77%	21.03%	19.00%	8.28%	7.13%	5.76%	4.74%	3.59%	2.73%	1.89%

Legal debt margin calculation for fiscal 2023	5.750%
Equalized assessed value	<u>\$ 4,876,031,918</u>
Debt limit	\$ 280,371,835
Debt applicable to limit	
General obligation bonds	77,620,000
Bonded debt excluded from long-term debt	<u>(72,320,000)</u>
Total net debt applicable to debt limit	<u>5,300,000</u>
Legal debt margin	<u>\$ 275,071,835</u>

County of Winnebago, Illinois

Demographic Statistics

Last Ten Calendar Years

Year	(1) Population	(2) Personal Income (thousands of dollars)	(2) Per Capita Personal Income	(3) Unemployment Rate
2014	295,266	10,970,413	38,020	8.4
2015	295,266	11,298,474	39,357	7.0
2016	295,266	11,407,382	39,904	6.7
2017	295,266	11,921,377	41,862	6.4
2018	295,266	12,426,271	43,742	5.7
2019	295,266	12,499,155	44,234	5.4
2020	285,350	13,334,490	47,104	11.5
2021	285,350	14,300,207	50,510	8.5
2022	281,542	14,086,828	49,920	5.8
2023	280,922	*	*	6.2

(1) The Official 2010 Census figure was used for 2014 - 2019.

The Official 2020 Census figure was used for the 2020-2021 population.

The Census Bureau population estimates were used for the 2022-2023 population.

(2) Bureau of Economic Analysis an agency of the U.S. Department of Commerce.

* Information not yet available.

(3) Bureau of Labor Statistics. Rate is the average annual rate.

County of Winnebago, Illinois

Principal Employers

Current Year and Nine Years Ago

Employer	2023* Employees	Rank	Percentage of Total County Employment	2014 Employees	Rank	Percentage of Total County Employment
Rockford School District 205	4,075	1	3.03%	4,800	1	3.51%
UW Health (Swedish American Health System)	3,780	2	2.81%	2,600	3	1.90%
Mercyhealth/Rockford Memorial Hospital	3,000	3	2.23%	2,500	4	1.83%
OSF Saint Anthony Medical Center	2,200	4	1.63%	2,000	5	1.46%
Collins Aerospace (formerly Hamilton Sundstrand)	2,000	5	1.49%	2,000	5	1.46%
United Parcel Service	2,000	6	1.49%			
Woodward Governor	2,000	7	1.49%			
Amazon	1,535	8	1.14%			
Wal-Mart Stores	1,470	9	1.09%	1,611	7	1.18%
Stellantis (Fiat Chrysler Auto)	1,259	10	0.94%	2,714	2	1.99%
Rockford Park District				1,739	6	1.27%
Harris Bank N.A.				1,600	8	1.17%
Freeport Health Network				1,490	9	1.09%
Winnebago County				1,401	10	1.03%
	23,319		17.34%	24,455		17.89%

* Updated 2023 information is not available. 2022 information has been included for a second year.

County of Winnebago, Illinois

Full-time Equivalent County Government Employees by Function
Last Ten Years

Function/Program	Full-Time Equivalent Employees at September 30									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	142.0	140.0	123.0	135.0	138.5	138.6	120.0	123.1	145.2	141.1
Public Safety	565.0	580.0	615.0	502.5	500.9	484.9	499.7	509.0	527.8	558.6
Highways and Streets	54.5	49.5	50.0	48.5	47.7	46.4	45.5	48.1	46.6	48.0
Health and Welfare	394.0	315.5	290.0	248.5	254.1	237.0	237.2	255.4	230.7	231.8
Judicial	293.5	282.0	214.0	247.5	262.8	260.2	264.9	254.9	261.7	274.5
Total	1,449.0	1,367.0	1,292.0	1,182.0	1,204.0	1,167.1	1,167.3	1,190.5	1,212.0	1,254.0

Source: Winnebago County Finance Office

Note: A full-time employee is scheduled to work 2,080 or 2,184 hours per year.
Full-time equivalent employment is calculated by dividing total labor hours by 2,080 or 2,184.
Part-time equivalent employment is calculated by dividing total labor hours by 2,080.

County of Winnebago, Illinois

Operating Indicators by Function

Last Ten Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Supervisor of Assessments										
Number of Assessment Notices	15,332	121,495	5,379	9,867	9,488	120,609	3,463	10,148	9,069	120,662
Number of Appeals	4,089	4,737	2,574	1,888	1,479	2,628	951	754	649	1,252
Real Estate Transfer Declarations Processed	5,414	5,812	5,564	7,141	5,163	8,479	6,408	5,588	8,222	5,894
Total Exemptions (All Types)	126,573	122,425	123,142	121,512	125,032	126,476	126,706	125,665	123,004	123,721
County Clerk's Office										
Birth Certificates Issued	4,567	4,515	N/A	8,141	8,123	13,160	11,524	11,097	11,634	12,851
Death Certificates Issued	3,064	3,256	1,678	1,622	1,740	1,668	1,656	1,141	1,402	1,896
Marriage Licenses Issued	2,085	2,064	1,748	1,643	1,841	1,649	1,308	1,579	1,550	1,587
Civil Union Certificates Issued	8	3	60	3	3	6	2	4	7	7
Raffle Licenses Issued	302	316	336	320	329	340	204	147	209	209
County Treasurer										
Number of Real Estate Parcels Billed	126,210	126,134	121,456	121,329	121,173	121,030	126,017	125,892	125,742	125,679
Number of Certified Mailed	7,020	6,716	6,958	6,561	5,827	5,453	6,369	6,811	6,251	5,310
Recorder of Deeds										
Total Documents Recorded	41,933	41,810	40,433	41,648	39,156	43,052	39,124	46,958	42,070	36,592
Total Mortgages Recorded	7,711	7,968	8,121	8,445	8,485	8,415	9,481	12,934	10,555	7,172
Total Deeds Recorded	9,658	10,191	9,599	9,864	9,822	9,690	7,971	10,845	10,729	8,733
Total Foreclosures Recorded	425	386	360	247	155	187	77	38	101	114
Regional Planning & Economic Development										
Number of Building Permits Issued	4,422	3,574	3,179	5,871	3,616	2,313	3,173	3,479	2,664	4,501
Number of Building Permits/Certificate of Occupancy Issued	N/A	N/A	N/A	N/A	N/A	82	42	69	68	136
Number of Zoning Permits	N/A	N/A	N/A	N/A	N/A	420	506	729	723	736
Public Safety										
Sheriff's Departments										
Bookings	15,044	13,156	12,854	11,971	11,794	11,052	6,936	7,388	8,187	8,698
Release/Bond Out	15,191	13,158	12,663	11,919	11,804	11,084	6,931	7,379	8,179	8,727
911 Calls Handled	100,678	107,360	52,447	51,515	48,916	52,567	N/A	39,793	44,893	63,612
Accident Reports	1,137	1,067	868	615	913	965	1,228	1,125	1,291	1,176
Traffic Citations Issued	N/A	N/A	10,293	13,825	8,678	7,915	5,170	12,515	9,555	8,701
Average Jail Population	837	690	771	802	840	779	681	747	770	788
Vehicles Impounded	1,795	N/A	1,376	1,390	1,189	1,034	662	1,119	1,389	1,441
Meals Provided to Inmates and Staff	1,124,827	759,073	907,292	945,032	977,395	970,929	818,874	817,965	927,400	959,107

County of Winnebago, Illinois

Operating Indicators by Function

Last Ten Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety (Continued)										
Animal Services										
Number of Dogs Adopted	511	554	530	611	528	792	525	562	748	683
Number of Cats Adopted	681	700	761	690	739	1,211	1,250	1,709	1,755	1,493
Highways and Streets										
Miles of Maintained County Roads	303	299	303	303	303	294	294	294	299	299
Health and Welfare										
County Health Department										
Case Management Services										
Family Case Management	2,558	2,776	2,776	2,776	N/A	N/A	N/A	N/A	N/A	N/A
Breast & Cervical Screenings (avg monthly caseload)	732	489	489	N/A	295	468	47	36	36	39
Ryan White HIV (avg monthly caseload)	N/A	N/A	N/A	N/A	36	39	39	41	53	76
Refugee (avg monthly caseload)	N/A	N/A	N/A	N/A	10	23	23	4	15	23
Clinic Service/Individual Based (Number Visits/Immunizations Given)										
Clinician Visits	N/A	N/A	N/A	N/A	1,973	2,961	1,475	723	783	610
Nurse Visits	N/A	N/A	N/A	N/A	3,115	3,849	2,718	1,703	2,419	2,558
Direct Observed Therapy Home Visits	N/A	N/A	N/A	N/A	582	399	584	528	767	913
Influenza Vaccinations	N/A	N/A	N/A	N/A	1,917	1,681	1,450	1,204	1,440	473
Dental Sealants Applied	N/A	N/A	N/A	N/A	1,744	2,045	1,460	N/A	N/A	N/A
Screenings/Immunizations	24,067	16,217	4,607	3,961	N/A	N/A	584	738	596	1,051
Lead Screening and Testing	276	257	N/A	210	N/A	N/A	N/A	N/A	99	141
Sexually Transmitted Diseases (clinic visits)	3,220	1,309	1,309	707	N/A	N/A	N/A	N/A	N/A	N/A
Women's Health Clients	4,599	2,799	2,799	6,826	N/A	N/A	N/A	N/A	N/A	N/A
Maternal and Child Health Services (average monthly caseload unless otherwise noted)										
APORS/High Risk Infant	N/A	N/A	N/A	N/A	103	129	131	106	104	99
Better Birth Outcomes	N/A	N/A	N/A	N/A	30	105	75	38	17	61
Children with Elevated Blood Lead Level	N/A	N/A	N/A	N/A	4	39	14	16	132	104
Health Works Children in Foster Care	389	497	497	511	262	191	282	296	232	223
Women, Infants and Children Supplemental Nutrition (total)	7,054	8,039	8,039	6,345	5,931	6,189	5,930	4,872	5,060	6,693
KidCare - State Health Ins. Program (children enrolled)	293	305	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health Services (inspections completed)										
Well and Septic System Inspections	N/A	N/A	N/A	N/A	226	202	220	234	207	251
Loan Inspections (Mortgage Evaluations)	N/A	N/A	N/A	N/A	389	368	359	338	297	181
Food Establishment/Retail Food Inspections	N/A	N/A	N/A	N/A	3,298	4,095	4,817	5,003	5,196	4,661
Food Establishment/Retail Food Plan Reviews	N/A	N/A	N/A	N/A	105	99	57	66	77	87
Lead Based Paint Risk Assessments	N/A	N/A	N/A	N/A	44	84	71	65	90	84
Lead Contractor Compliance Inspections	N/A	N/A	N/A	N/A	91	75	69	98	58	80

County of Winnebago, Illinois

Operating Indicators by Function

Last Ten Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Health and Welfare (Continued)										
County Health Department (Continued)										
Environmental Health Services (continued)										
Homes Receiving Lead Mitigation/Abatement	N/A	N/A	N/A	N/A	50	29	16	29	29	37
Housing Inspections	N/A	N/A	N/A	N/A	861	762	682	733	692	770
Nuisance Inspections	N/A	N/A	N/A	N/A	380	394	316	313	294	292
Survey Inspections	N/A	N/A	N/A	N/A	372	421	642	431	97	153
Pool and Spa Inspections	N/A	N/A	N/A	N/A	140	121	47	57	118	134
Hotel & Motel Inspections	-	106	106	165	110	95	53	45	34	50
Tanning Facility Inspections	N/A	N/A	N/A	N/A	15	17	11	16	14	13
Body Art Facility Inspections	N/A	N/A	N/A	N/A	8	16	23	21	12	9
Mosquito Trap Checks/Surveys	N/A	N/A	N/A	N/A	340	302	362	214	199	72
Larvicide Treatments Performed	N/A	N/A	N/A	N/A	50	39	15	1	1	4
Pollution Control Inspections	1,994	2,057	N/A	1,615	N/A	N/A	N/A	N/A	N/A	N/A
Public Facilities Sanitation Inspections	4,672	4,187	N/A	4,287	N/A	N/A	N/A	N/A	N/A	N/A
RPR (STD) Tests	3,799	3,891	N/A	4,709	N/A	N/A	N/A	N/A	N/A	N/A
Total of All Inspections Types Completed	9,879	6,908	6,908	5,815	6,479	7,119	7,760	7,664	7,415	6,878
Health Education										
Alcohol, Tobacco and Other Drugs Prevention Education	N/A	N/A	N/A	N/A	N/A	448	173	142	68	42
Drug Overdose Prevention/Naloxone Training	N/A	N/A	N/A	N/A	N/A	742	1,348	1,530	1,630	1,666
COVID-19 Response Efforts										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	34,114	32,372	17,232
COVID-19 Vaccinations *	N/A	N/A	N/A	N/A	N/A	N/A	N/A	130,000	9,546	565
COVID-19 Hotline and Email Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	47,378	249	N/A
Media and Press Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,058	N/A	N/A
*Note: This number may not fully capture initial vaccination efforts within local hospital systems at the start of the vaccine roll-out.										
County Nursing Home - River Bluff										
Nursing Home Inpatient Days	74,386	80,731	83,314	80,114	67,614	63,895	62,074	51,808	51,444	50,798
Veteran's Assistance Commission										
Monthly Average Case Load	59	58	66	62	61	70	85	77	81	109
Total Veterans Assisted	1,410	988	1,210	1,566	1,620	836	1,023	929	966	6,500
Total Monetary Assistance Provided	178,422	191,744	241,854	236,806	217,490	215,980	318,000	318,000	297,056	219,415
Culture and Recreation										
Veteran's Memorial Hall - Museum & Reception Hall										
Total Number of Visits	17,507	31,538	17,272	17,556	17,838	20,833	3,583	3,583	8,958	9,157
Total Number of Events	302	264	317	339	349	409	119	119	172	191
Judicial										
Court Services										
Total Adult Probation Cases	6,640	7,003	6,970	6,195	6,343	6,250	6,020	6,762	5,737	6,568
Total Juvenile Probation Cases	989	886	694	832	789	752	688	717	1,105	1,272
Population	41	45	40	N/A	N/A	N/A	25	22	34	40
Juveniles Admitted to Detention Home During the Year	540	500	514	601	546	546	389	250	377	394

County of Winnebago, Illinois

Operating Indicators by Function

Last Ten Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Judicial (Continued)										
Circuit Clerk's Office - 17th Judicial Circuit										
Total Cases Filed	73,089	64,582	62,566	61,577	60,504	59,191	41,785	49,295	39,684	42,470
Juvenile Cases Filed	828	877	901	752	876	905	821	701	955	925
Criminal Felony Cases Filed	3,147	2,992	3,332	3,156	3,359	3,393	2,706	2,543	3,057	3,092
Criminal Misdemeanor Cases Filed	4,469	3,899	3,771	3,350	3,627	3,925	3,114	2,734	2,039	2,584
DUI Cases Filed	1,370	1,326	1,278	1,413	1,395	1,167	780	1,043	841	791
Traffic Cases Filed	47,038	39,933	37,999	37,408	36,034	34,518	22,833	29,713	17,647	18,424
Other Cases Filed	16,237	15,555	15,285	15,508	15,213	15,283	11,531	12,561	15,145	16,654
Child's Advocacy Center - Abuse Agency										
Number of Referrals	568	599	635	657	614	742	656	764	622	637
Interviews Conducted	356	364	398	386	422	405	410	494	360	396
People Who Received Support Services	1,075	1,135	1,129	1,101	1,322	1,353	1,221	1,555	1,295	1,241
Number of Cases Closed	323	259	321	377	309	355	273	259	205	192
Number of Arrests	61	67	67	78	65	70	66	87	57	52
Number of People Charged	28	32	43	35	49	43	49	83	40	38
Circuit Court										
Law Library Legal Self Help Center Visitor Totals	6,229	6,881	7,309	6,517	6,374	6,885	5,380	6,333	6,843	5,337
Coroner's Office										
Total Number of Calls	2,871	2,999	3,176	3,337	3,045	3,267	3,574	4,007	3,975	3,541
Total Number Transported	406	453	499	495	596	578	645	658	667	593
Total Number of Autopsies	317	316	373	339	362	391	443	422	388	376

Source: Respective County Departments

N/A - Numbers were not readily available or no records were maintained.

During fiscal year 2018, the Health Department presented statistics which more accurately reflect services provided.

During fiscal year 2019, Regional Planning and Economic Development presented statistics which more accurately reflect services provided.

County of Winnebago, Illinois

Capital Indicators by Function

Last Ten Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
County Purchasing Department										
Vehicle Pool	19	19	18	18	7	7	6	6	14	12
Public Safety										
Sheriff's Department										
Number of County Jail Beds (Capacity)	1,212	1,212	1,318	1,318	1,206	1,206	1,318	1,318	1,318	1,318
Number of Patrol Boats	3	3	2	2	2	2	1	1	1	1
Number of Fleet Vehicles	150	150	150	160	127	127	148	140	179	185
Animal Services										
Vehicle Pool	12	11	11	11	10	10	10	8	9	10
Highways and Streets										
Miles of Maintained County Roads	303	299	303	303	303	303	294	294	299	299
Number of County Road Traffic Signals	63	64	64	64	64	64	67	67	67	67
Number of County Road Bridges	86	89	90	90	90	90	90	90	92	92
Number of Vehicles and Light Equipment	209	209	213	165	165	165	200	158	187	180
Number of Heavy Equipment Items	109	109	95	29	32	32	30	29	29	28
Health and Welfare										
County Health Department										
Number of Health Department Facilities	3	3	2	2	2	2	2	2	2	2
County Nursing Home - River Bluff										
Number of Nursing Home Beds	304	304	304	304	304	304	304	304	304	304
Licensed Bed Days During Fiscal Year	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960
Judicial										
Court Services										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	3	5	6	6	6	7	7	6	5
Circuit Court										
Law Library Holdings/Books (estimate)	16,000	16,000	16,000	16,250	16,250	16,250	16,250	15,750	15,500	15,500

Source: Respective County Departments

N/A - Numbers were not readily available or no records were maintained.

County of Winnebago, Illinois

Miscellaneous Statistics

Geographic Location:	Winnebago County was formed out of Jo Daviess and LaSalle counties. Winnebago County is situated in the north-central part of Illinois and is bounded by the southern border of Wisconsin and the Illinois counties of Boone, Ogle, and Stephenson. Boone and Stephenson Counties were created from land that used to belong to Winnebago County.
County Size/Make-up:	520 sq. mi. (1,344.9 km ²) of which 514 sq. mi. (1,330.6 Km ²) is land, about 98.87% and 6 sq. mi. (14.3 Km ²) is water, about 1.13%.
Population:	2020 census: 285,350
Density:	541/sq. mi. (209/km ²)
County Seat:	Rockford, Illinois
Year of Incorporation:	1837
Form of Government:	Township Form of Government Act was adopted by the County's voters in 1849 and the provisions are presently in effect. Governance is administered by a 20 member elected board which is headed by a chairperson who is elected to a four-year term. The Board is comprised of one such member being elected from each of 20 districts within the County. Board members serve either a two-year or four-year term.
Statutory Elected Positions:	There are ten elected officials who fill statutory positions as mandated by the State of Illinois. These statutory positions are: State's Attorney, County Auditor, Circuit Clerk, Chief Judge of the Circuit Court, County Clerk, County Coroner, Recorder of Deeds, County Sheriff, Superintendent of Education Service Region, and County Treasurer.
Employment Distribution:	
Top Five Employment Sectors	
Educational and Health Care Services:	24.1%
Manufacturing:	15.8%
Retail Trade:	13.1%
Professional, Scientific, & Administrative:	8.0%
Arts, Entertainment, and Hospitality:	7.9%

Source: U.S. Census Bureau, 2022 American Community Survey

