

WINNEBAGO COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2013

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2013

Prepared by

Winnebago County Finance Office

Mark D. Olson, CPA

Director of Finance

County of Winnebago, Illinois

Table of Contents

INTRODUCTORY SECTION	Page(s)
Letter of Transmittal - Director of Finance	I-V
Organizational Chart	VI
Principal Officials - County of Winnebago, Illinois	VII
Certificate of Achievement for Excellence in Financial Reporting	VIII
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Management's Discussion and Analysis	MD&A 1-14
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Balance Sheet - Governmental Funds	6-7
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Balance Sheet - Proprietary Funds	11
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	12
Statement of Cash Flows - Proprietary Funds	13-14

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION (Continued)

Basic Financial Statements (Continued)

Statement of Fiduciary Net Position	15
Notes to Financial Statements	16-59

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General Fund	60-61
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Public Safety Sales Tax Fund	62
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Motor Fuel Tax Fund	63
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Illinois Municipal Retirement Fund	64
Illinois Municipal Retirement Fund Analysis of Funding Progress	65
Employer Contributions	66
Other Post-Employment Benefit Plan Analysis of Funding Progress	67
Employer Contributions	68
Notes to Required Supplementary Information	69-72

Other Supplementary Information

Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual - General Fund	73-77
---	-------

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION (Continued)

Combining and Individual Fund Financial Statements and Schedules

Nonmajor Governmental Funds Combining Statements

Combining Balance Sheet	78
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	79

Special Revenue Funds

Combining Balance Sheet - Nonmajor Special Revenue Funds	80-85
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Special Revenue Funds	86-91

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

Document Storage Fee Fund	92
Treasurer's Delinquent Tax Fee Fund	93
Vital Records Fee Fund	94
Recorder's Document Fee Fund	95
Court Automation Fee Fund	96
Court Security Fee Fund	97
Victim Impact Panel Fee Fund	98
Maintenance and Child Support Collection Fund	99
Children's Waiting Room Fund	100
9-1-1 Operations Fund	101
Probation Services Fee Fund	102
Neutral Site Custody Exchange Fund	103
Coroner Fee Fund	104
Deferred Prosecution Program Fund	105
County Detention Home Fund	106
Geographic Information System Operations Fund	107
Geographic Information System Fund	108
Historical Museum Fund	109

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION (Continued)

Combining and Individual Fund Financial Statements and Schedules (Continued)

Special Revenue Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Continued)

Children's Advocacy Project Fund	110
County Bridge and Improvement Fund	111
Federal Matching Aid Fund	112
Toll Bridge Operations Fund	113
Veterans' Assistance Fund	114
Employer Social Security Fund	115
Tort Liability Fund	116
Sheriff's Department Grants Fund	117
State's Attorney Grants Fund	118
Court Services Grants Fund	119
FEMA Grant Fund	120
Circuit Court Grants Fund	121
Law Library Fund	122
Civil Union and Marriage Fund	123
Health Fund	124
County Highway Fund	125

Debt Service Funds

Combining Balance Sheet - Nonmajor Debt Service Funds	126-129
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Debt Service Funds	130-133

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION (Continued)

Combining and Individual Fund Financial Statements and Schedules (Continued)

Debt Service Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Continued)

1999A Motor Fuel Tax Bond Fund	134
1999B Federal Matching Aid Bond Fund	135
2002 Alternative Revenue Bond Fund	136
2003B General Obligation Refunding Bond Fund	137
2004A Federal Aid Matching Bond Fund	138
2004B Motor Fuel Tax Bond Fund	139
2004D Landline Surcharge Bond Fund	140
2005A 1% Public Safety Sales Tax Bond Fund	141
2005C Capital Improvements Bond Fund	142
2006A Public Safety Sales Tax Bond Fund	143
2006B Federal Aid Matching Tax Bond Fund	144
2006B Motor Fuel Tax Bond Fund	145
2007A Federal Aid Matching Bond Fund	146
2007B Motor Fuel Tax Bond Fund	147
2006D Debt Certificates Bond Fund	148
2006E Refunding Alternate Revenue Bond Fund	149
Court and Case Management Debt Services Fund	150
2008A Debt Certificates	151
2010A Tort Bond Fund	152
2010 Debt Certificate Fund	153
2011B General Obligation Refunding Bonds Fund	154
2012A General Obligation Refunding Bonds Fund	155
2012B General Obligation Refunding Bonds Fund	156
2012C General Obligation Refunding Bonds Fund	157
2012D General Obligation Refunding Bonds Fund	158

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION (Continued)

Combining and Individual Fund Financial Statements and Schedules (Continued)

Debt Service Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Continued)

2012E Debt Certificate Fund	159
2012F Debt Certificate Fund	160
2012G Debt Certificate Fund	161

Capital Projects Funds

Combining Balance Sheet - Nonmajor Capital Projects Funds	162-163
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Capital Projects Funds	164-165
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Host Fee Fund	166
Court and Case Management Project Fund	167
2010C Bond Project Fund	168
Public Defender File System Fund	169
Juvenile Justice Center Remodel Fund	170
2012 F Alternate Revenue Bond Fund	171
2012 G Alternate Revenue Bond Fund	172

Enterprise Funds

Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual - Major Funds

River Bluff Nursing Home Fund	173
Animal Services Fund	174
555 North Court Operation Fund	175

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION (Continued)

Combining and Individual Fund Financial Statements and Schedules (Continued)

Internal Service Funds

Combining Balance Sheet	176
Combining Statement of Revenues, Expenses, and Changes in Net Position	177
Combining Statement of Cash Flows	178
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual	
Central Services Fund	179-180
Health Insurance Fund	181

Fiduciary Funds - Agency Funds

Combining Schedule of Changes in Assets and Liabilities	182-185
---	---------

Capital Assets

Capital Assets Used in the Operation of Governmental Funds

Comparative Schedule of Capital Assets by Source	186
Schedule by Function and Activity and Changes by Function and Activity	187

STATISTICAL SECTION - UNAUDITED

Government-Wide Information

Net Position by Component - Last Eight Fiscal Years	188-189
Changes in Net Position - Last Eight Fiscal Years	190-193
Fund Balances, Governmental Funds - Last Eight Fiscal Years	194
Changes in Fund Balances, Governmental Funds - Last Eight Fiscal Years	195-196

County of Winnebago, Illinois

Table of Contents

STATISTICAL SECTION - UNAUDITED (Continued)

Government-Wide Information (Continued)

Assessed and Estimated Actual Value of Taxable Property - Last Ten Levy Years	197
Direct and Overlapping Property Tax Rates - Last Eight Levy Years	198
Principal Property Tax Payers - Current Year and Nine Years Ago	199
Property Tax Levies and Collections - Last Eight Levy Years	200
Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	201
Legal Debt Margin Information	202
Demographic Statistics - Last Ten Calendar Years	203
Principal Employers - Last Five Years	204-205
Full-time Equivalent County Government Employees by Function - Last Eight Years	206
Operating Indicators by Function - Last Seven Years	207-209
Capital Indicators by Function - Last Seven Years	210
Miscellaneous Statistics	211

Introductory Section





COUNTY OF WINNEBAGO

FINANCE DEPARTMENT

County Administration Building
404 Elm Street, Room 520
Rockford, Illinois 61101

MARK D. OLSON, CPA
Director of Finance
Phone (815) 319-4057
Fax (815) 319-4051

March 26, 2014

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

We are pleased to submit the Comprehensive Annual Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2013. 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 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 MD&A-1 - MD&A-14 of the financial section of this report.

The County of Winnebago was formed in 1837 by an Act of the Illinois State Legislature. The County provides municipal services that include public safety, judicial and court services, highways and streets, health and social services, urban redevelopment, planning and zoning, and general administration.

The County of Winnebago, Illinois is governed by a 28-member elected board.

2014 Economic Condition and Outlook

SUMMARY OF LOCAL ECONOMY

The County of Winnebago is situated in the North Central part of Illinois and is bounded by the southern border of Wisconsin. The economic condition for the area has started to improve over previous levels. Local unemployment has been reduced but is still at an unacceptable level. Commercial and Industrial development has improved due to expansion at manufacturing plants and development outside of Rockford. Single-family housing starts have continued to be dismal due to credit availability and the impact of foreclosures on the real estate market.

DATA REGARDING MAJOR INDUSTRIES AFFECTING THE LOCAL ECONOMY

The economic downturn has impacted many businesses in the area. Fortunately, the Belvidere Chrysler Plant, which is located adjacent to Winnebago County, has expanded. A 638,000 square foot body shop addition to the plant was completed in 2012. Chrysler announced in February 2012 plans to build the new Dodge Dart at the new plant. 1,800 employees have been added to the workforce. Three shifts are working to produce the Dart and other models. This expansion will have a positive impact on Winnebago County. The Belvidere Assembly Plant is one of Chrysler's most productive plants due to its ability to produce numerous models at one time.

The county has continued to market itself as a distribution and logistics center. A new industrial park called "Rock 39" along Interstate 39 at the southern tip of the county has secured a new freight terminal on its site. The county has created a water district, along with supporting infrastructure, to assist in the marketability of the industrial park. The three area hospitals and supporting facilities continue to expand to not only serve county residents, but also residents from neighboring counties. Swedish American Hospital and the University of Wisconsin, Madison opened a new Regional Cancer Center in 2013. Advanced medical technology and procedures are available to the local patients rather than having to travel out of state.

Woodward, a leading manufacturer of aerospace products, announced in August, 2012, an expansion within the county. Construction of a manufacturing facility of at least 85,000 square feet and an office facility of at least 50,000 square feet along with parking, loading, and other infrastructure has commenced. It is anticipated that employment may increase by an additional 1,325 employees in the 10 years following the project. Occupancy is expected in 2015.

Retail development has maintained a steady presence in the area, even though the economic downturn has impacted certain outlets. Development along Illinois Route 173 in Machesney Park has continued. The State of Illinois started to improve Route 173 in 2012 and has continued to progress east to Interstate 90. A new retail development on the east side of Rockford, called Perryville Promenade, was announced in 2013 which will bring in approximately 600,000 square feet of new retail.

ONGOING AND FUTURE PROJECTS

The county's financial position declined over the previous year. The General Fund, which is the main operating fund for the county, recorded a decrease of \$254,000. This decrease was due to decreases in Charges for Services and an increase in expenditures. The 1% Public Safety Sales Tax Fund experienced a decrease in fund balance of \$845,000. This was due to a decrease in revenues projected for Sales Taxes and Charges for Services.

The county sold Debt Certificates in 2012 to fund renovation of the Old Federal Courthouse into a Juvenile Justice Center housing Juvenile Courts, Probation, and other Court Offices. The facility is located in the county's downtown campus adjacent to other county buildings. An additional courtroom was opened to handle the additional caseload.

Fiscal Year 2014 will continue to be a challenge due to the local and state economy.

The focus of County Board Chairman, Scott H. Christiansen, has been on economic development and the resulting creation of jobs or sustaining jobs in the area. Road infrastructure by the county has opened up areas for development. The industrial park called Rock 39 with the County Water District providing a water system is primed for development.

The Host Fee revenue from the local landfill provides 3.0 million dollars for economic development projects, renewable energy, tourism, and enhanced educational programs for higher education and manufacturing. The county has been very active in the various economic organizations and on individual projects. The county was particularly involved with the Woodward Project previously mentioned. The county allocated \$1,000,000 of its Host Fee Funds to the project recognizing its importance to the community to be paid over a 2 year period.

The county is also involved in the Reclaiming First initiative to enhance amateur sport tournament and recreation venues within Winnebago County. This initiative is being led by the Rockford Park District. The county approved, in November 2013, a 2% county-wide additional Hotel Tax effective January 1, 2014 with proceeds to be utilized for the Reclaiming First project. The enhancements included in the project include renovation of the Ingersoll Building, located in downtown Rockford, Illinois, into a 100,000 square foot indoor multi-sport hard court facility with 8 basketball, 16 volleyball, 16 wrestling, and 42 pickleball courts. In addition, outdoor improvements to Sportscore II, located in Loves Park, Illinois, including 7 artificial turf, lighted, multi-sport fields, parking, concessions, and restroom facilities. The Indoor Soccer Building, also located in Loves Park, will be expanded adding three additional indoor artificial turf fields. The county has also agreed to pledge \$350,000 a year in Host Fee revenue for 20 years for that project.

The Criminal Justice Departments have continued to refine the Court and Case Management System installed in November, 2012. The purpose of the new system is to fully integrate all departments and to create a more efficient, accountable process from arrest to adjudication of the case.

ONGOING AND FUTURE PROJECTS (Continued)

The County Board Chairman has pushed the collection of past due fees and fines ordered through the courts. A new collection firm, Harris and Harris, was hired to become more aggressive. In the first two years, 4 million dollars were collected by this firm for the county, state, municipalities, and other governmental units. Revenues from this source were used to fund additional positions in the Criminal Justice System and the Sheriff's Department for crime and drug initiatives.

Financial Policies

The County has established formalized financial policies to guide its financial operations. Some of most significant policies include:

Obtain County Board approval for amounts equal to or greater than \$20,000 for all purchases of and contracts for supplies, materials, equipment and contractual services.

Liability claim settlements under \$5,000 may be approved by the County Administrator with the concurrence of the State's Attorney. Claim settlements between \$5,000 and \$10,000 require approval from the County Administrator, the State's Attorney and the Finance Committee. Claim settlements in excess of \$10,000 must be approved by the County Board.

Require that all bank deposits be collateralized with high-quality securities having a market value of at least 100% of the underlying securities.

It is the intent of management to formalize several additional financial policies for future presentation.

Independent Audit

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

Certificate of Achievement

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 Comprehensive Annual Financial Report for the fiscal year ended September 30, 2012. 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 comprehensive annual 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.

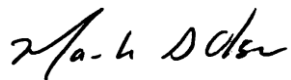
Certificate of Achievement (Continued)

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for twenty-one years (fiscal years ended 1988-2003 and 2005-2012). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

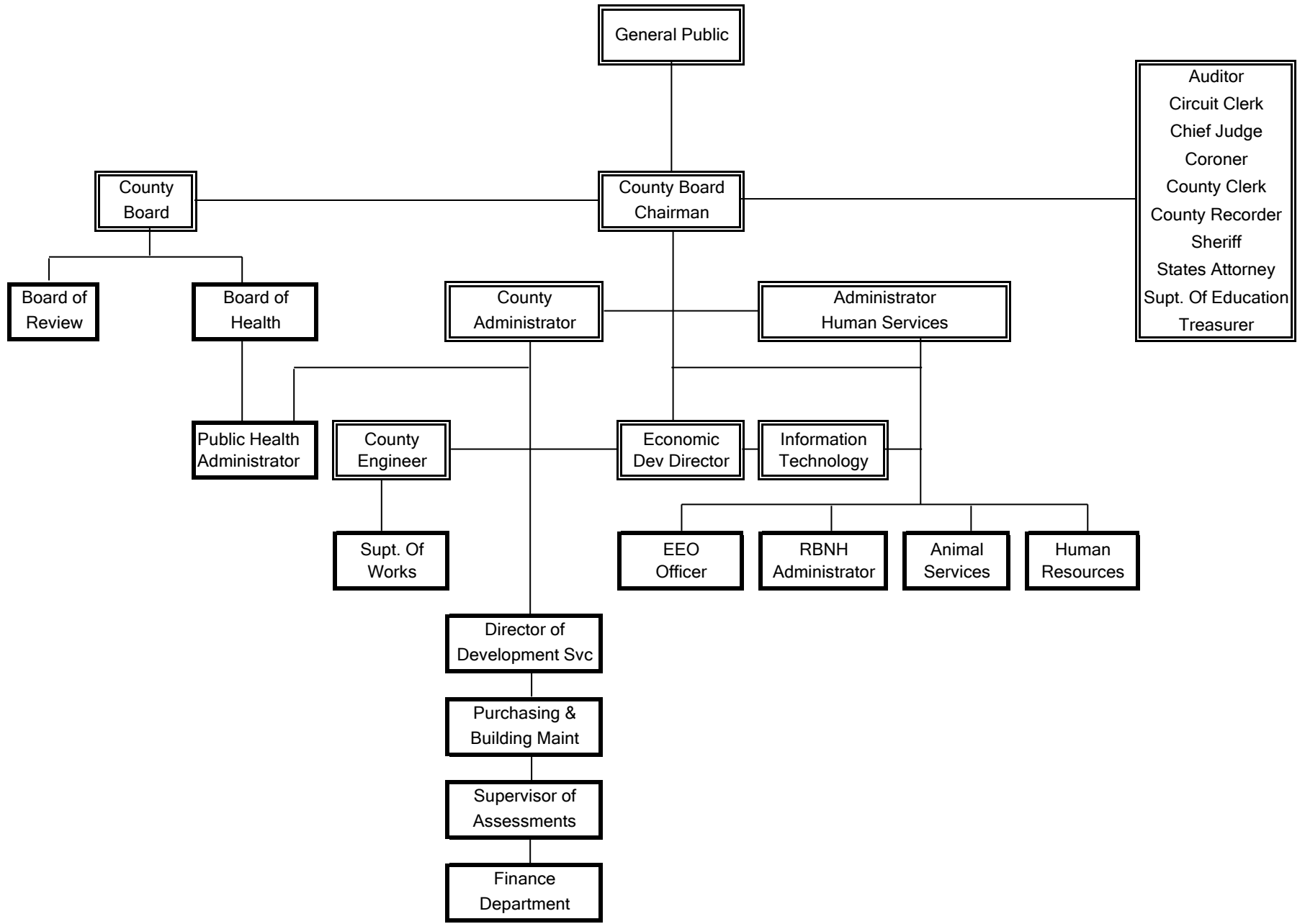
Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Office. I would like to express my appreciation to all the members of the department 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,



Mark D. Olson, CPA
Director of Finance



County of Winnebago, Illinois
Principal Officials
September 30, 2013

County Board Members

Isidro Barrios
Ted Biondo
John Ekberg
Dave Fiduccia
Frank Gambino
Marc Gasparini
Angie Goral
John Guevara
Pearl Hawks
Joe Hoffman
Kevin Horstman
Gary Jury
Bob Kinnison
Kyle Logan

Kay Mullins
Tim Nabors, Jr.
Wendy Owano
Dianne Parvin
Rick Pollack
Dorothy Redd
Steve Schultz
Lynne Strathman
John Sweeney
Dave Tassoni
Joe Terrell
Jim Webster
Fred Wescott
L.C. Wilson

Other Elected Officials

Scott H. Christiansen, County Board Chairman
Joseph Bruscato, State's Attorney
William D. Crowley, County Auditor
Thomas A. Klein, Circuit Clerk
Joseph G. McGraw, Chief Judge of the Circuit Court
Margie Mullins, County Clerk
Elizabeth A. Fiduccia, County Coroner
Nancy McPherson, Recorder of Deeds
Richard A. Meyers, County Sheriff
Lori Fanello, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

Steven M. Chapman, County Administrator
J. Maichle Bacon, Public Health Administrator
Joseph Vanderwerff, Sr., County Engineer
Beverly Campion, Supervisor of Assessments
Pamela Gentner, Nursing Home Administrator



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Winnebago
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO



Financial Section



Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

The Honorable Scott H. Christiansen,
County Board Chairman
Members of the County Board
County of Winnebago, Illinois

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, Illinois (County), as of and for the year ended September 30, 2013, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The County adopted Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* during the year ended September 30, 2013. Statement No. 63 added new classifications on the statement of net position and changed net assets to net position. Statement No. 65 changed the classifications of certain items on the statement of position to the new classifications contained in GASB Statement No. 63. Our opinion was not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual fund financial statements and schedules and the other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, combining and individual fund financial statements and schedules and the other supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 26, 2014, 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 grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Rockford, Illinois
March 26, 2014

A handwritten signature in black ink, appearing to be 'WJP', is located to the right of the date and location text.

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

The management of the County of Winnebago, Illinois presents this narrative overview and analysis to facilitate both short and long-term analysis of the financial activities of the County for the fiscal year ended September 30, 2013. This Management Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions which existed as of the date of the independent auditor's report. Additional information outside the scope of this analysis can be found in the Letter of Transmittal. You are invited to read this in conjunction with the County of Winnebago's financial statements.

Financial Highlights

- The assets of the County exceeded its liabilities at September 30, 2013, by \$246.0 million. Of this amount, \$5.2 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The net position of the governmental type activities increased 1.8% and the business type activities decreased 8.5%, respectively.
- The general revenues of governmental activities increased \$1.5 million or 1.6% over the amount reported in 2012. Program revenues increased \$726,000 or 1.4%. During the same period governmental activities expenses increased \$5.6 million or 4.3%.
- As of September 30, 2013, the County's governmental funds reported a combined ending fund balance of \$81.1 million, an decrease of \$2.9 million in comparison with the prior year. Approximately \$12.6 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 \$12.9 million or 26.5% of total General Fund expenditures. In comparison, the prior year unassigned/unreserved fund balance was \$13.1 million or 28.8% of total General Fund expenditures.

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. This report also contains other supplementary information in addition to the basic financial statements themselves.

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 and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

The statement of activities presents information showing how the County's net assets and liabilities changed during the most recent fiscal year. Both the statement of net position and the statement of activities include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting method used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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, judicial, public safety, highways and streets, health and welfare, and culture and recreation.

The government-wide financial statements can be found on pages 3-4 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.

The County maintains seventy-six 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, and Motor Fuel Tax 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-

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

major governmental funds is provided in the form of combining statements elsewhere in this report.

The County has adopted an annual appropriated budget for all of its governmental funds except the Rental Housing Fee Fund, Drug Enforcement Fund, Working Cash Fund, Community Development Grants Fund, City Election Fund, 2013A Series Refunded Bonds Fund, 2013B Admin Bonds Fund, 2013C Series Refunded Bonds Fund, 2006D Debt Certificate Projects Fund, and Downtown Parking Lots Fund. A budgetary comparison statement has been provided for the general fund and each major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements and the reconciliation to government-wide financial statements can be found on pages 5-8 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, animal services, 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 communications and information services, central stores, car pool, public safety building maintenance, health insurance and litigation settlement activities. 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 9-12 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 basic fiduciary fund financial statement can be found on page 13 of this report.

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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons for the general and special revenue funds.

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 exceeded liabilities by \$246.3 million at the close of the most recent fiscal year. Net position increased \$1.5 million from \$244.8 million to \$246.3 million or .6% from the prior year.

Approximately 72.8% 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>	
	<u>2013</u>	<u>2012, Restated</u>	<u>2013</u>	<u>2012, Restated</u>	<u>2013</u>	<u>2012, Restated</u>
Current and other assets	135,551	\$ 135,153	\$ 14,010	\$ 18,767	\$ 149,561	\$ 153,920
Capital assets	306,257	301,640	10,385	9,228	316,642	310,868
Total assets	<u>441,808</u>	<u>436,793</u>	<u>24,395</u>	<u>27,995</u>	<u>466,203</u>	<u>464,788</u>
Deferred outflows of resources	5,464	1,148	-	60	5,464	1,208
Current liabilities	22,838	19,772	2,440	3,733	25,278	23,505
Noncurrent liabilities	159,150	156,028	2,602	2,726	161,752	158,754
Total liabilities	<u>181,988</u>	<u>175,800</u>	<u>5,042</u>	<u>6,459</u>	<u>187,030</u>	<u>182,259</u>
Deferred inflows of resources	36,596	36,251	2,021	2,664	38,617	38,915
Net position:						
Net investment in capital assets	170,416	165,171	8,976	5,863	179,392	171,034
Restricted	61,435	55,556	-	-	61,435	55,556
Unrestricted	(3,163)	5,163	8,356	13,069	5,193	18,232
Total net position	<u>\$ 228,688</u>	<u>\$ 225,890</u>	<u>\$ 17,332</u>	<u>\$ 18,932</u>	<u>\$ 246,020</u>	<u>\$ 244,822</u>

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

Net position of the County's governmental activities increased by 1.4% (\$229 million compared to \$225.9 million - as restated.). 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, decreased by 155% (\$2.8 million compared to -\$5.2 million). Restricted net position, those restricted mainly for capital projects and special purposes such as; maintenance, construction of County roadway, and various grant related activities increased by 10.6% or \$5.9 million. The invested in capital assets, net of related debt category increased by \$5.2 million.

Net position of business-type activities decreased by 8.5% in 2013. The County generally can only use these net assets to finance the continuing operations of River Bluff Nursing Home, Animal Services, and the operations of 555 North Court Street building.

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>2013</i>	<i>2012, Restated</i>	<i>2013</i>	<i>2012, Restated</i>	<i>2013</i>	<i>2012, Restated</i>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 31,011	\$ 31,013	\$ 14,107	\$ 15,338	\$ 45,118	\$ 46,351
Operating grants and contributions	15,722	13,989	-	-	15,722	13,989
Capital grants and contributions	7,563	8,568	-	-	7,563	8,568
General revenues:						
Taxes	88,961	86,945	2,672	2,830	91,633	89,775
Miscellaneous	1,974	2,482	-	-	1,974	2,482
Unrestricted investment earnings	94	134	2	-	96	134
Total revenues	<u>145,325</u>	<u>143,131</u>	<u>16,781</u>	<u>18,168</u>	<u>162,106</u>	<u>161,299</u>
Expenses:						
Government activities:						
General government	14,890	15,292	-	-	14,890	15,292
Public safety	65,527	60,627	-	-	65,527	60,627
Highway and streets	20,477	17,717	-	-	20,477	17,717
Health and welfare	16,399	17,377	-	-	16,399	17,377
Judicial	18,815	18,105	-	-	18,815	18,105
Interest on long-term debt	5,314	6,422	-	-	5,314	6,422
Nursing home	-	-	15,377	15,312	15,377	15,312
Animal services	-	-	2,530	2,374	2,530	2,374
Court Street activities	-	-	431	437	431	437
Total expenses	<u>141,422</u>	<u>135,540</u>	<u>18,338</u>	<u>18,123</u>	<u>159,760</u>	<u>153,663</u>
Increase (decrease) in net position before transfers	3,903	7,591	(1,557)	45	2,346	7,636
Transfers	43	257	(43)	(257)	-	-
Net increase (decrease) in net position	<u>3,946</u>	<u>7,848</u>	<u>(1,600)</u>	<u>(212)</u>	<u>2,346</u>	<u>7,636</u>
Net position, October 1, as originally reported	225,890	218,042	18,932	19,144	244,822	237,186
Restatement	(1,148)	-	-	-	(1,148)	-
Net position, October 1, as restated	<u>224,742</u>	<u>218,042</u>	<u>18,932</u>	<u>19,144</u>	<u>243,674</u>	<u>237,186</u>
Net position, September 30	<u>\$ 228,688</u>	<u>\$ 225,890</u>	<u>\$ 17,332</u>	<u>\$ 18,932</u>	<u>\$ 246,020</u>	<u>\$ 244,822</u>

- **Governmental activities.** Governmental-type activities increased the County's total net position by \$2.7 million, accounting for 100% of the increase in total government-wide net position.

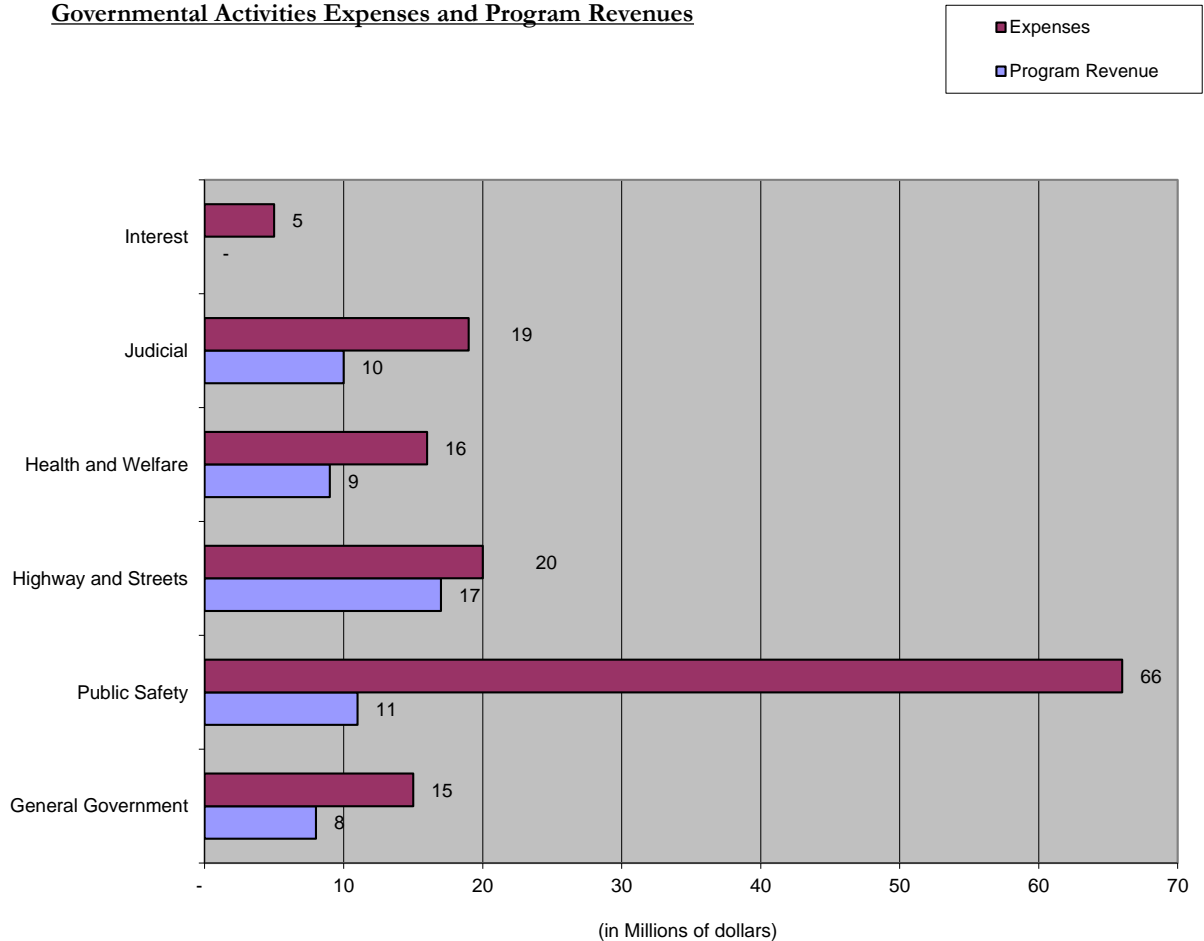
County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

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

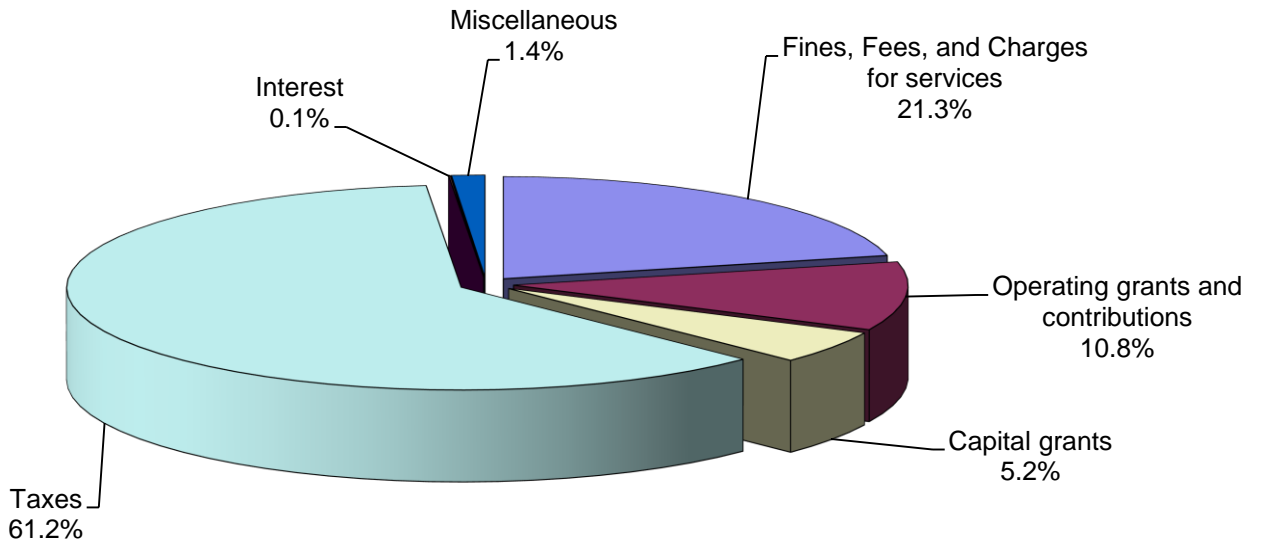
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2013

The next chart shows the percent of the total for each source of revenue supporting governmental activities.

Governmental Activities Revenue by Source



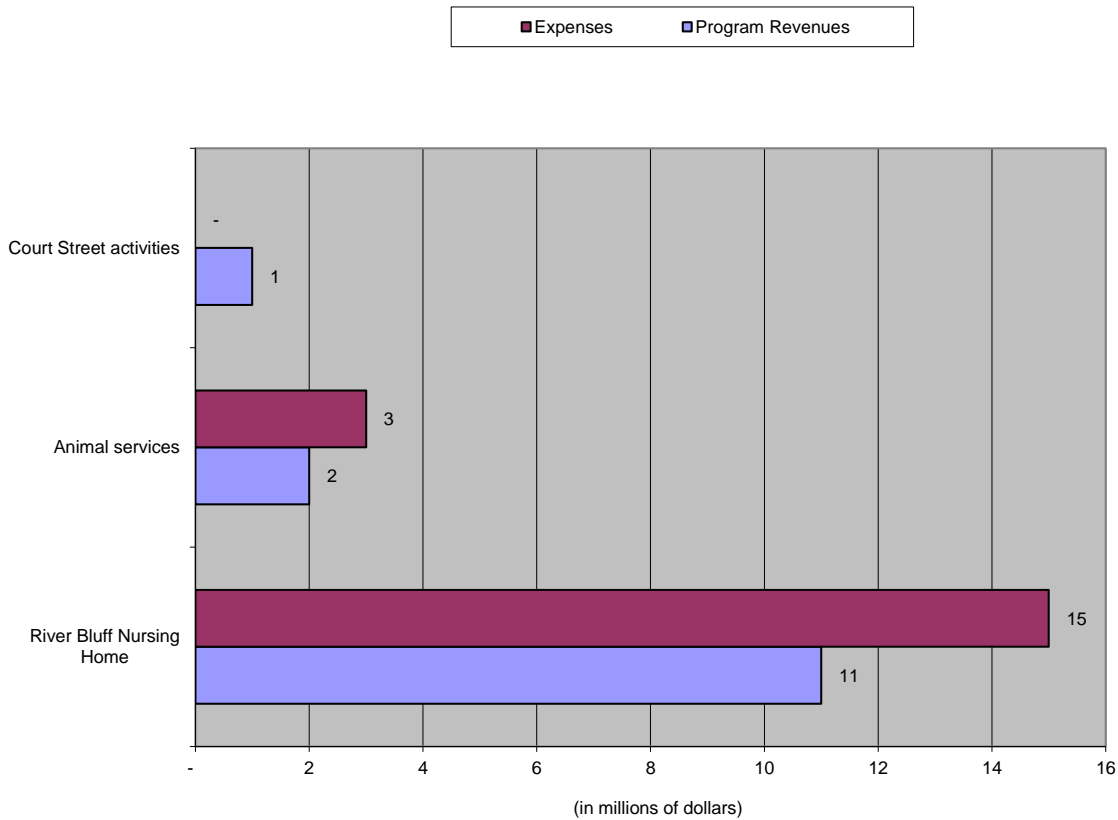
County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

Business-type activities. Business-type activities decreased the County's net position by \$1.6 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

Business-type Activities Expenses and Program Revenues



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2013 amounted to \$316.7 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 increase in the County's capital assets for the current fiscal year was less than 1.6%.

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2013

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>
Land	\$ 19.8	\$ 18.4	\$ 0.3	\$ 0.3	\$ 20.1	\$ 18.7
Buildings	214.8	212.2	14.8	14.1	229.6	226.3
Improvements	0.2	0.2	-	-	0.2	0.2
Equipment	30.1	27.0	2.2	2.1	32.3	29.1
Infrastructure	187.6	177.5	-	-	187.6	177.5
Construction-in-progress	4.0	1.8	2.7	1.7	6.7	3.5
Subtotal	456.5	437.1	20.0	18.2	476.5	455.3
Accumulated Depreciation	(150.3)	(135.5)	(9.5)	(9.0)	(159.8)	(144.5)
Totals	\$ 306.2	\$ 301.6	\$ 10.5	\$ 9.2	\$ 316.7	\$ 310.8

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

- Several road projects
- Remodel of the former Federal Courthouse to be used as the Juvenile Justice Center
- Construction of two parking lots in downtown Rockford
- Installation of a sprinkler system at the River Bluff Nursing Home
- Water system project on Baxter Road
- Acquisition of numerous police squad cards
- Acquisition of a dump truck and plows
- A filing system for the Public Defender's office

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 30-31, Note 4D.

Bonded Debt. At the end of the current fiscal year, The County had \$151.6 million in bonds outstanding versus \$155.5 million last year, an decrease of 2.5%, as shown in the table below.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

**Outstanding Debt, at Year-end
(In Thousands)**

	Governmental Activities		Business-type Activities		Totals	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
General obligation bonds	\$ 13,281	\$ 14,035	\$ 1,679	\$ 1,860	\$ 14,960	\$ 15,895
Alternate revenue bonds	131,925	136,908	-	-	131,925	136,908
Unamortized bond premium	10,015	3,924	118	138	10,133	4,062
Totals	\$ 155,221	\$ 154,867	\$ 1,797	\$ 1,998	\$ 157,018	\$ 156,865

During fiscal year 2013, the County issued \$6,325,000 in General Obligation Refunding Debt Certificates Series 2013C to advance refund a portion of the Series 2006D General Obligation Debt Certificates; \$4,320,000 in General Obligation Bonds (Alternative Revenue Source, Series 2012F) to pay the costs of constructing a water system and associated improvements within the I-39/Baxter Road Special Service Area; \$1,680,000 in General Obligation Bonds (Alternative Revenue Source, Series 2012G) to pay the costs of construction intersection and associated improvements at Baxter/Harrisville Road and acquiring a water system; \$45,000,000 in General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source, Series 2013A) to advance refund a portion of the Series 2005A and 2006A General Obligation Alternate Revenue Bonds; and \$8,000,000 in General Obligation Alternate Refunding Bonds (Alternate Revenue Source, Series 2013B) to advance refund a portion of the Series 2006B General Obligation Alternate Revenue Bonds.

The County's general obligation bond rating from Moody's is Aa2. Other obligations include capital leases, compensated absences and claims and judgments. 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 34-39, Note 4F.

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 unreserved 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 General Fund reported an ending fund balance of \$13.0 million, an increase of \$.3 million in comparison with the prior year. Total revenues increased \$107,000. While total revenues were flat in total, quarter-cent sales tax, state income tax allotments, replacement tax allotments, fines, and forfeitures were significantly higher in 2013. Miscellaneous revenues and charges for services were down significantly in 2013. Total expenditures increased \$3.1 million. This increase was predominately for personal and the purchase of numerous police squad cars.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2013

The Public Safety Sales Tax Fund reported an ending fund balance of \$15.3 million, a decrease of \$.8 million in comparison with the prior year. Total revenues increased \$289,000. Total expenditures increased \$.9 million primarily from an increase in personnel costs.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$81.1 million, an increase of \$2.9 million in comparison with the prior year's restated balance. Approximately 15% of this total amount (\$12.4 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$3.7 million or 5%) is assigned for public safety, capital projects, public health, and highways and streets. The remainder of fund balance (\$65 million) is restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$12.6 million), public safety (\$20.5 million), highways and streets (\$15.2 million) or is restricted for other purposes such as working cash, retirement, economic development (\$16.7 million).

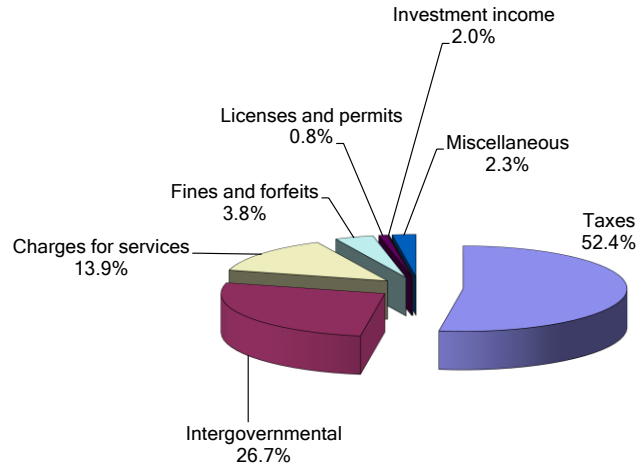
Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2013 and 2012.

(\$000 omitted)

<u>Revenue by Source:</u>	<u>2013</u>	<u>2012</u>	<u>% change</u>
Taxes	\$ 72,418	\$ 70,862	2.2%
Intergovernmental	36,908	35,818	3.0%
Charges for services	19,174	19,922	-3.8%
Fines and forfeitures	5,284	4,563	15.8%
Licenses and permits	1,156	1,293	-10.6%
Investment income	94	134	-29.9%
Miscellaneous	3,235	3,199	1.1%
	<u>\$ 138,269</u>	<u>\$ 135,791</u>	<u>1.8%</u>

County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2013

2012 Revenue by Source



County of Winnebago, Illinois

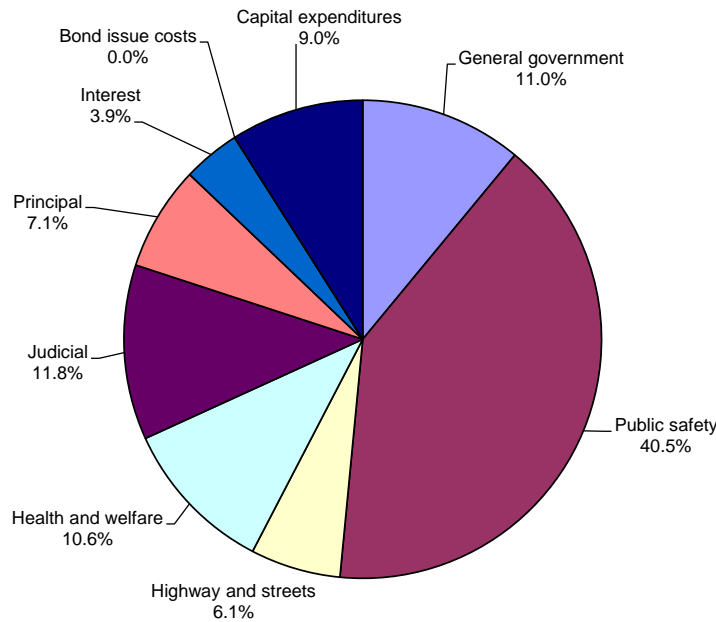
Management's Discussion and Analysis

September 30, 2013

(\$000 omitted)

<i>Expenditures by Function:</i>	<i>2013</i>	<i>2012</i>	<i>% change</i>
General government	\$ 16,554	\$ 15,261	8.5%
Public safety	61,012	56,397	8.2%
Highway and streets	9,191	9,122	0.8%
Health and welfare	15,905	16,814	-5.4%
Judicial	17,808	16,678	6.8%
Debt service:			
Principal	10,647	9,396	13.3%
Interest	5,859	6,255	-6.3%
Bond issue costs	-	347	100.0%
Capital expenditures	13,563	5,055	168.3%
	<u>\$ 150,539</u>	<u>\$ 135,325</u>	<u>11.2%</u>

2013 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2013

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 assets decreased \$1.6 million in the current fiscal year. The following table shows the changes to net assets and return on net assets for the enterprise funds.

**Business-type
(in thousands)**

	<i>River Bluff Nursing Home Fund</i>	<i>Animal Services Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 18,317	\$ 2,079	\$ 3,998
Net position	11,734	1,842	3,756
Change in net position	(1,461)	(174)	35
Return on ending net position	-12.5%	-9.4%	0.9%

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 4.4% or \$2,096,105. The increase relates to requests for additional personnel and supplies and services. The County spent 99.4% of the final amount appropriated in the General Fund during 2013.

The revenue budget compared to actual was a positive variance of \$.5 million. Revenue from the charges for services use tax and state income tax allotments produced the majority of the increase. The overall net change to the fund balance was a positive \$1.3 million.

Economic Factors and Next Year's Budgets and Rates. The County's 2014 budget for the General Fund was developed based on a slight increase in revenues from the revised 2013 projections. These revenues include property taxes, state income tax, and 2014 state intergovernmental revenue. The following are major assumptions used in developing the budget for the 2014 fiscal year:

- Assessed valuation, which impacts property tax revenues, will decrease by 6.69%
- Probation reimbursement revenues will increase by 25%
- Quarter-cent sales tax revenues will increase by 1.66% over the revised 2013 amount
- State income tax revenue will increase by 3.1% over the revised 2013 amount
- Health insurance costs will increase by 7%

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. If you have questions about this report contact Dave Lorenzen with the County Finance office by calling (815) 319-4055, or by writing the Winnebago County Finance Office at 404 Elm Street, Room 520, Rockford, Illinois 61101.

Basic Financial Statements



County of Winnebago, Illinois

Statement of Net Position

September 30, 2013

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
Current assets			
Cash and cash equivalents	\$ 76,827,772	\$ 7,548,787	\$ 84,376,559
Net receivables	57,467,963	6,272,282	63,740,245
Prepays	7,326	-	7,326
Inventory	138,958	134,168	273,126
Total current assets	134,442,019	13,955,237	148,397,256
Noncurrent assets			
Restricted investments	-	54,451	54,451
Long-term receivables, net	1,107,444	-	1,107,444
Capital assets not being depreciated	23,814,660	2,949,646	26,764,306
Capital assets being depreciated, net	282,442,413	7,435,007	289,877,420
Total noncurrent assets	307,364,517	10,439,104	317,803,621
Total assets	441,806,536	24,394,341	466,200,877
Deferred outflows of resources			
Deferred charge on refunding	5,463,895	-	5,463,895
Total deferred outflows of resources	5,463,895	-	5,463,895
Total assets and deferred outflows of resources	\$ 447,270,431	\$ 24,394,341	\$ 471,664,772
Liabilities			
Current liabilities			
Accounts payable	\$ 7,022,826	\$ 1,180,219	\$ 8,203,045
Accrued salaries and benefits	2,431,810	406,171	2,837,981
Payable to other governments	-	459,961	459,961
Accrued interest payable	1,460,042	-	1,460,042
Contract retainage	176,789	32,920	209,709
Unearned revenue	1,435,129	-	1,435,129
Current portion of long-term liabilities	10,310,994	361,002	10,671,996
Total current liabilities	22,837,590	2,440,273	25,277,863
Noncurrent liabilities			
Bonds, capital leases, commitments and notes payable	148,817,144	1,702,180	150,519,324
Claims and judgments	4,853,139	-	4,853,139
Compensated absences	2,938,870	442,655	3,381,525
Net pension obligation	1,224,102	233,195	1,457,297
Other postemployment benefit obligation	1,316,548	223,712	1,540,260
Total noncurrent liabilities	159,149,803	2,601,742	161,751,545
Total liabilities	181,987,393	5,042,015	187,029,408
Deferred inflows of resources			
Unavailable revenue	36,595,500	2,020,541	38,616,041
Total deferred inflows of resources	36,595,500	2,020,541	38,616,041
Total liabilities and deferred inflows of resources	218,582,893	7,062,556	225,645,449
Net position			
Net investment in capital assets	170,415,570	8,975,812	179,391,382
Restricted for			
Economic development	1,282,988	-	1,282,988
Capital improvements	83,661	-	83,661
Highways and streets	15,248,381	-	15,248,381
Public safety	20,278,812	-	20,278,812
Health and welfare	5,435,013	-	5,435,013
Judicial purposes	474,107	-	474,107
Tort liability	27,684	-	27,684
Specific purposes	741,758	-	741,758
Retirement	4,593,812	-	4,593,812
Debt service	12,597,431	-	12,597,431
Nonexpendable working cash	671,577	-	671,577
Unrestricted	(3,163,256)	8,355,973	5,192,717
Total net position	\$ 228,687,538	\$ 17,331,785	\$ 246,019,323

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Activities
For The Year Ended September 30, 2013

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
Primary government							
Governmental activities:							
General government	\$ 14,890,195	\$ 6,953,395	\$ 938,347	\$ -	\$ (6,998,453)	\$ -	\$ (6,998,453)
Public safety	65,526,720	7,581,484	2,980,422	-	(54,964,814)	-	(54,964,814)
Highway and streets	20,477,224	7,332,593	1,955,733	7,512,090	(3,676,808)	-	(3,676,808)
Health and welfare	16,399,020	982,902	8,108,151	-	(7,307,967)	-	(7,307,967)
Judicial	18,814,931	8,160,165	1,739,512	50,822	(8,864,432)	-	(8,864,432)
Interest on long-term liabilities	5,313,690	-	-	-	(5,313,690)	-	(5,313,690)
Total governmental activities	141,421,780	31,010,539	15,722,165	7,562,912	(87,126,164)	-	(87,126,164)
Business-type activities:							
Nursing home	15,377,184	11,192,915	-	-	-	(4,184,269)	(4,184,269)
Animal services	2,529,754	2,355,311	-	-	-	(174,443)	(174,443)
Court Street activities	431,387	558,868	-	-	-	127,481	127,481
Total business-type activities	18,338,325	14,107,094	-	-	-	(4,231,231)	(4,231,231)
Total	\$159,760,105	\$45,117,633	\$15,722,165	\$7,562,912	\$ (87,126,164)	\$ (4,231,231)	\$ (91,357,395)

General revenues:			
Taxes:			
Property taxes	\$ 35,436,964	\$ 2,672,499	\$ 38,109,463
Sales taxes	1,086,823	-	1,086,823
Quarter-cent sales tax	7,883,257	-	7,883,257
Public safety sales tax	27,016,241	-	27,016,241
Use tax	994,437	-	994,437
Other taxes	5,921,754	-	5,921,754
Intergovernmental:			
Replacement taxes	4,963,335	-	4,963,335
Shared income taxes	5,657,755	-	5,657,755
Miscellaneous	1,973,864	-	1,973,864
Investment income	93,527	756	94,283
Transfers	42,826	(42,826)	-
Total general revenues and transfers	91,070,783	2,630,429	93,701,212
Change in net position	3,944,619	(1,600,802)	2,343,817
Net position, beginning, as previously stated	225,890,649	18,932,587	244,823,236
Restatement	(1,147,730)	-	(1,147,730)
Net position, beginning, as restated	224,742,919	18,932,587	243,675,506
Net position - ending	\$228,687,538	\$17,331,785	\$246,019,323

See accompanying notes to financial statements.



County of Winnebago, Illinois

Balance Sheet

Governmental Funds

September 30, 2013

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>
Assets			
Cash and investments	\$ 9,608,180	\$ 9,520,792	\$ 2,096,067
Receivables, net	17,850,959	2,530	-
Receivables from other governments	691,716	6,803,013	1,766,485
Due from other funds	429,976	-	-
Due from fiduciary funds	-	-	-
Long-term receivables	-	-	-
Prepaid items	7,326	-	-
Inventory	138,958	-	-
Total assets	\$ 28,727,115	\$ 16,326,335	\$ 3,862,552
Liabilities			
Accounts payable	\$ 1,517,011	\$ 431,551	\$ 148,296
Accrued payroll	1,243,180	545,873	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Contract retainage	-	-	-
Total liabilities	2,760,191	977,424	148,296
Deferred inflows of resources			
Unavailable revenue	12,950,175	-	-
Total deferred inflows of resources	12,950,175	-	-
Total liabilities and deferred inflows of resources	15,710,366	977,424	148,296
Fund balances			
Nonspendable - prepaid	7,326	-	-
Nonspendable - inventory	138,958	-	-
Restricted for economic development	-	-	-
Restricted for capital improvements	-	-	-
Restricted for highways and streets	-	-	3,714,256
Restricted for public safety	-	15,020,898	-
Restricted for health and welfare	-	-	-
Restricted for judicial purposes	-	-	-
Restricted for specific purposes	-	-	-
Restricted for geographical information systems	-	-	-
Restricted for equipment replacement	-	-	-
Restricted for retirement	-	-	-
Restricted for tort liability	-	-	-
Restricted for debt service	-	-	-
Restricted for working cash	-	-	-
Assigned			
Public safety	-	328,013	-
Capital projects	-	-	-
Highways and streets	-	-	-
Unassigned	12,870,465	-	-
Total fund balances	13,016,749	15,348,911	3,714,256
Total liabilities, deferred inflows of resources, and fund balances	\$ 28,727,115	\$ 16,326,335	\$ 3,862,552

<i>Illinois Municipal Retirement Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 2,919,404	\$ 46,566,664	\$ 70,711,107
6,350,399	19,741,925	43,945,813
-	3,897,017	13,158,231
-	-	429,976
-	-	-
-	1,107,444	1,107,444
-	-	7,326
-	-	138,958
\$ 9,269,803	\$ 71,313,050	\$ 129,498,855
\$ 340,084	\$ 3,682,516	\$ 6,119,458
-	606,491	2,395,544
-	429,976	429,976
-	1,435,129	1,435,129
-	176,789	176,789
340,084	6,330,901	10,556,896
6,155,363	18,691,623	37,797,161
6,155,363	18,691,623	37,797,161
6,495,447	25,022,524	48,354,057
-	-	7,326
-	-	138,958
-	1,282,988	1,282,988
-	3,179,136	3,179,136
-	11,534,125	15,248,381
-	5,257,914	20,278,812
-	5,435,013	5,435,013
-	474,107	474,107
-	721,666	721,666
-	184,387	184,387
-	20,092	20,092
2,774,356	1,819,456	4,593,812
-	27,684	27,684
-	12,597,431	12,597,431
-	671,577	671,577
-	-	328,013
-	3,054,378	3,054,378
-	297,716	297,716
-	(267,144)	12,603,321
2,774,356	46,290,526	81,144,798
\$ 9,269,803	\$ 71,313,050	\$ 129,498,855

See accompanying notes to financial statements.

County of Winnebago, Illinois

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position September 30, 2013

Reconciliation to Government-Wide Statement of Net Position:

Total Governmental Fund Balances	\$	81,144,798
----------------------------------	----	------------

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.	306,257,073
Less Internal Service Funds	(424,071)

Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds.	1,201,661
--	-----------

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(164,320,290)
--	---------------

Internal service funds are used by management to charge the costs of health insurance and management information systems to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	<u>4,828,367</u>
---	------------------

Net Position of Governmental Activities	<u>\$</u>	<u>228,687,538</u>
---	-----------	--------------------

County of Winnebago, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2013

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues						
Taxes	\$20,586,451	\$27,016,241	\$ -	\$ 5,915,020	\$18,899,900	\$72,417,612
Intergovernmental	12,641,918	32,795	4,721,968	1,805,750	17,705,091	36,907,522
Charges for services	5,072,834	430,137	1,383,439	-	12,287,830	19,174,240
Fines and forfeitures	4,931,393	-	-	-	352,500	5,283,893
Licenses and permits	529,070	-	-	-	627,258	1,156,328
Investment income	49,687	6,858	4,637	-	32,345	93,527
Miscellaneous	2,373,940	375,020	55,120	-	431,298	3,235,378
Total revenues	46,185,293	27,861,051	6,165,164	7,720,770	50,336,222	138,268,500
Expenditures						
Current:						
General government	8,490,087	-	-	728,303	7,335,714	16,554,104
Public safety	26,605,756	20,246,236	-	4,828,531	9,331,596	61,012,119
Highway and streets	-	-	3,112,742	422,217	5,655,779	9,190,738
Health and welfare	-	-	-	900,839	15,004,536	15,905,375
Judicial	11,235,543	-	-	1,415,130	5,156,945	17,807,618
Debt service:						
Principal	246,549	-	-	-	10,400,212	10,646,761
Interest	8,938	-	-	-	5,850,241	5,859,179
Capital outlay	1,965,393	-	2,125,539	-	9,472,328	13,563,260
Total expenditures	48,552,266	20,246,236	5,238,281	8,295,020	68,207,351	150,539,154
Excess of revenues over (under) expenditures	(2,366,973)	7,614,815	926,883	(574,250)	(17,871,129)	(12,270,654)
Other financing sources (uses)						
Transfers in	1,013,698	-	-	-	16,044,225	17,057,923
Transfers (out)	(229,750)	(8,459,387)	(1,918,242)	-	(6,457,718)	(17,065,097)
Issuance of capital lease	1,328,552	-	-	-	760,886	2,089,438
Issuance of bonds	-	-	-	-	6,000,000	6,000,000
Issuance of refunding bonds	-	-	-	-	50,185,000	50,185,000
Premium on issuance of bonds	-	-	-	-	8,667,861	8,667,861
Payment to refunding escrow agent	-	-	-	-	(58,282,695)	(58,282,695)
Issuance of other long-term debt	-	-	-	-	700,000	700,000
Total other financing sources (uses)	2,112,500	(8,459,387)	(1,918,242)	-	17,617,559	9,352,430
Net change in fund balances	(254,473)	(844,572)	(991,359)	(574,250)	(253,570)	(2,918,224)
Fund balance, beginning	13,271,222	16,193,483	4,705,615	3,348,606	46,544,096	84,063,022
Fund balances, ending	\$13,016,749	\$15,348,911	\$ 3,714,256	\$ 2,774,356	\$46,290,526	\$81,144,798

See accompanying 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 For The Year Ended September 30, 2013

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ (2,918,224)

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.

This is the amount by which capital outlays exceed depreciation:

Capital outlays - Capitalized	11,898,972	
Depreciation	<u>14,804,510</u>	(2,905,538)

Contribution of capital assets are not a current financial resource of governmental funds 7,512,090

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds (457,017)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 1,274,850

Some expense 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. 1,848,318

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. (286,779)

Changes in net other post-employment benefits and net pension obligations and early retirement incentives are reported only in the statement of activities

Net pension obligation	73,169	
Net other postemployment benefit obligation	(549,250)	
Early retirement incentive	<u>353,000</u>	

Change in Net Position of Governmental Activities \$ 3,944,619

See accompanying notes to financial statements.

County of Winnebago, Illinois

Balance Sheet

Proprietary Funds

September 30, 2013

	Business-Type Activities			Totals	Governmental
	River Bluff Nursing Home Fund	Animal Services Fund	555 Court Street Fund		Internal Service Funds
Assets					
Current assets					
Cash and investments	\$ 6,655,554	\$ 864,474	\$ 28,759	\$ 7,548,787	\$ 6,116,665
Receivables, net	6,058,849	213,433	-	6,272,282	114,758
Receivable from other governments	-	-	-	-	249,161
Inventory	134,168	-	-	134,168	-
Total current assets	12,848,571	1,077,907	28,759	13,955,237	6,480,584
Noncurrent assets					
Restricted investments	54,451	-	-	54,451	-
Capital assets not being depreciated	2,947,786	1,860	-	2,949,646	-
Capital assets being depreciated, net	2,466,246	999,672	3,969,089	7,435,007	424,071
Total noncurrent assets	5,468,483	1,001,532	3,969,089	10,439,104	424,071
Total assets	\$18,317,054	\$ 2,079,439	\$ 3,997,848	\$24,394,341	\$ 6,904,655
Liabilities and deferred inflows of resources					
Current liabilities					
Accounts payable	\$ 1,005,167	\$ 89,617	\$ 85,435	\$ 1,180,219	\$ 903,368
Accrued salaries, wages and benefits	350,688	55,483	-	406,171	36,266
Payable to other governments	459,961	-	-	459,961	-
Contract retainage	32,920	-	-	32,920	-
Claims payable	-	-	-	-	1,042,847
Current portion of long-term liabilities	268,562	7,611	84,829	361,002	11,377
Total current liabilities	2,117,298	152,711	170,264	2,440,273	1,993,858
Noncurrent liabilities					
Compensated absences	412,214	30,441	-	442,655	45,507
Net pension obligation	205,184	28,011	-	233,195	19,455
Lease obligation	-	-	71,414	71,414	-
Bonds payable	1,630,766	-	-	1,630,766	-
Postemployment healthcare benefits	197,239	26,473	-	223,712	17,468
Total noncurrent liabilities	2,445,403	84,925	71,414	2,601,742	82,430
Total liabilities	\$ 4,562,701	\$ 237,636	\$ 241,678	\$ 5,042,015	\$ 2,076,288
Deferred inflows of resources					
Unavailable revenue	2,020,541	-	-	2,020,541	-
Total deferred inflows of resources	\$ 2,020,541	\$ -	\$ -	\$ 2,020,541	\$ -
Total liabilities and deferred inflows of resources	\$ 6,583,242	\$ 237,636	\$ 241,678	\$ 7,062,556	\$ 2,076,288
Net position					
Net investment in capital assets	\$ 4,161,434	\$ 1,001,532	\$ 3,812,846	\$ 8,975,812	\$ 424,071
Unrestricted	7,572,378	840,271	(56,676)	8,355,973	4,404,296
Total net position	11,733,812	1,841,803	3,756,170	17,331,785	4,828,367
Total liabilities, deferred inflows of resources, and net position	\$18,317,054	\$ 2,079,439	\$ 3,997,848	\$24,394,341	\$ 6,904,655

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For The Year Ended September 30, 2013

	<i>Business-Type Activities</i>			<i>Totals</i>	<i>Governmental</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Services Fund</i>	<i>555 Court Street Fund</i>		<i>Internal Service Funds</i>
Operating revenues					
Charges for services	\$ 10,382,560	\$ 1,031,348	\$ 533,282	\$ 11,947,190	\$ 18,805,399
Licenses and permits	-	1,305,691	-	1,305,691	-
Other	810,355	18,272	25,586	854,213	26,143
Total operating revenues	11,192,915	2,355,311	558,868	14,107,094	18,831,542
Operating expenses					
Personnel	10,243,424	1,666,974	-	11,910,398	1,138,500
Supplies and services	4,823,737	786,466	199,288	5,809,491	17,955,390
Depreciation	270,710	76,314	224,842	571,866	74,431
Total operating expenses	15,337,871	2,529,754	424,130	18,291,755	19,168,321
Operating income (loss)	(4,144,956)	(174,443)	134,738	(4,184,661)	(336,779)
Non-operating revenues (expenses)					
Property taxes	2,672,499	-	-	2,672,499	-
Investment income	756	-	-	756	-
Interest and fiscal expense	(39,313)	-	(7,257)	(46,570)	-
Net non-operating revenues (expenses)	2,633,942	-	(7,257)	2,626,685	-
Income (loss) before transfers	(1,511,014)	(174,443)	127,481	(1,557,976)	(336,779)
Transfers					
Transfers in	49,760	-	166,014	215,774	50,000
Transfers (out)	-	-	(258,600)	(258,600)	-
Net increase (decrease) in net position	(1,461,254)	(174,443)	34,895	(1,600,802)	(286,779)
Total net position, beginning	13,195,066	2,016,246	3,721,275	18,932,587	5,115,146
Total net position, end of period	\$ 11,733,812	\$ 1,841,803	\$ 3,756,170	\$ 17,331,785	\$ 4,828,367

See accompanying notes to financial statements.



County of Winnebago, Illinois
Statement of Cash Flows
Proprietary Funds
For The Year Ended September 30, 2013

	<i>Business-Type Activities</i>				<i>Governmental-</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Service Fund</i>	<i>555 Court Street Fund</i>	<i>Totals</i>	<i>Internal Service Funds</i>
Cash flows from operating activities					
Cash receipts from customers and users	\$ 10,952,419	\$ 1,515,236	\$ -	\$ 12,467,655	\$ 3,908,292
Receipts from interfund services	-	-	533,282	533,282	14,698,546
Cash receipts from licenses and permits	-	1,305,691	-	1,305,691	-
Cash receipts from other sources	-	18,272	25,586	43,858	26,156
Cash paid to employees	(10,138,694)	(1,652,643)	-	(11,791,337)	(1,125,856)
Cash paid to vendors	(5,689,150)	(876,212)	(153,673)	(6,719,035)	(17,768,829)
Net cash from operating activities	(4,875,425)	310,344	405,195	(4,159,886)	(261,691)
Cash flows from noncapital financing activities					
Property taxes	2,691,316	-	-	2,691,316	-
Transfers to other funds	-	-	(258,600)	(258,600)	-
Transfers from other funds	49,760	-	166,014	215,774	50,000
Net cash from noncapital financing activities	2,741,076	-	(92,586)	2,648,490	50,000
Cash flows from capital and related financing activities					
Principal paid on long-term debt	(181,272)	-	-	(181,272)	-
Interest paid on long-term debt	(60,056)	-	(7,257)	(67,313)	-
Principal payments on capital lease	-	-	(81,736)	(81,736)	-
Capital acquisitions	(1,319,778)	(119,360)	(376,045)	(1,815,183)	(85,268)
Net cash from capital and related financing activities	(1,561,106)	(119,360)	(465,038)	(2,145,504)	(85,268)
Cash flows from investing activities					
Sale of investments	5,811	-	-	5,811	-
Interest and dividends	756	-	-	756	-
Net cash from investing activities	6,567	-	-	6,567	-
Net increase (decrease) in cash and cash equivalent	(3,688,888)	190,984	(152,429)	(3,650,333)	(296,959)
Cash and cash equivalents, beginning of period	10,344,442	673,490	181,188	11,199,120	6,413,624
Cash and cash equivalents, end of period	\$ 6,655,554	\$ 864,474	\$ 28,759	\$ 7,548,787	\$ 6,116,665

(This statement is continued on the following page.)

County of Winnebago, Illinois
Statements of Cash Flows (Continued)
Proprietary Funds
For The Year Ended September 30, 2013

	<i>Business-Type Activities</i>				<i>Governmental-</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Service Fund</i>	<i>555 Court Street Fund</i>	<i>Totals</i>	<i>Internal Service Funds</i>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (4,144,956)	\$ (174,443)	\$ 134,738	\$ (4,184,661)	\$ (336,779)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization	270,710	76,314	224,842	571,866	74,431
Loss on asset disposal	-	-	-	-	-
Changes in assets and liabilities:					
(Increase) decrease in due from other governmental units and agencies	(275,047)	504,808	-	229,761	(205,319)
(Increase) decrease in receivables, net	34,551	(20,920)	-	13,631	(94,231)
(Increase) in inventory	(18,930)	-	-	(18,930)	-
Decrease in other receivables	-	-	-	-	-
Increase (decrease) in accounts payable	(846,483)	(89,746)	45,615	(890,614)	287,563
Increase in accrued payroll	44,540	10,949	-	55,489	4,870
Increase (decrease) in compensated absences payable	61,198	(7,654)	-	53,544	10,399
Increase (decrease) in net pension obligation	(12,462)	(1,702)	-	(14,164)	(1,181)
Increase (decrease) in early retirement incentive	(70,700)	-	-	(70,700)	(6,000)
Increase (decrease) in other postemployment benefit obligation	82,154	12,738	-	94,892	4,556
Net cash from operating activities	\$ (4,875,425)	\$ 310,344	\$ 405,195	\$ (4,159,886)	\$ (261,691)

See accompanying notes to financial statements.

County of Winnebago, Illinois

Statement of Fiduciary Net Position

September 30, 2013

	<i>Agency Funds</i>
Assets	
Cash	\$ 12,220,576
Investments	1,443,765
Due from other governmental units and agencies	-
Due from other funds	-
Accrued interest on investments	6,423
Other receivables	106,171
Total assets	\$ 13,776,935
Liabilities	
Accounts payable	\$ 194,092
Due to taxing districts	2,509,813
Due to other governmental units and agencies	4,275,074
Due to other funds	-
Trust fund deposits	4,599,965
Due to others	2,197,991
Total liabilities	\$ 13,776,935

See accompanying notes to financial statements.

Notes to Financial Statements



County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the County of Winnebago, Illinois (the County) conform to accounting principles generally accepted in the United States of America as applicable to governmental units.

A. Reporting Entity

This report includes all of the funds of the County of Winnebago, Illinois. The reporting entity for the County consists of the County of Winnebago, Illinois (County) which is governed by a 20-member elected board.

A legally separate tax exempt organization should be reported as a component unit if the elected officials of the primary government are financially accountable for the organizations. In addition, the primary government may determine through exercise of management's professional judgment that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the County's financial statements from being misleading. In such instances, that organization should be included as a component unit.

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

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

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured by a fund. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

Government-wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are accounted for using an economic resource measurement focus, whereby all assets and liabilities are included in the respective statements of net position. The increases and decreases in those net position are presented in the government-wide statement of activities and in the proprietary fund statements of revenues, expenses, and changes in net position. These statements use the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Interfund activity consists of transfers, services provided and/or used, reimbursements, advances, and loans. As a general rule the effect of interfund activity has been eliminated for the government-wide financial statements. Exceptions to the general rule include interfund services provided and/or used. Interfund services provided and/or used are accounted for as revenues and expenses since the elimination of such revenues and expenses would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues in the statement of activities include (1) fines, fees, and charges for services; (2) operating grants and contributions; (3) capital grants and contributions.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

Government-wide and Proprietary Fund Financial Statements (Continued)

Grants not restricted are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes and interest revenues.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and operating expenses are intermediate components within the proprietary fund statement of revenues, expenses, and changes in net position, and include only those transactions that constitute their principal, ongoing activities exclusive of investing or financing transactions. Significant operating revenues include charges for services and licenses and permits. Significant operating expenses include personnel, material and supplies, outside services, and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Governmental Fund Financial Statements

The governmental fund financial statements are accounted for using a current financial resources measurement focus, whereby only current assets and current liabilities generally are included in the balance sheet, and the statement of revenues, expenditures, and changes in fund balances present increases and decreases in those net current assets. The funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days for property taxes and 90 days for all other amounts) to be used to liquidate liabilities of the current period. Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services, and interest. All other revenue sources are considered to be measurable and available only when cash is received.

Expenditures, other than interest on non-current obligations, are recorded when the fund liability is incurred.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

Governmental Funds

Governmental funds finance most governmental functions of the County including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted, or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted, or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The general fund is used to account for all activities of the County government not accounted for in some other fund. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities, excluding those accounted for in proprietary funds, are accounted for through governmental funds. The measurement focus is upon determination of changes in current financial resources, rather than upon net income determination. The following are the County's major governmental funds:

General Fund

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

Public Safety Sales Tax Fund

The 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

The 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.

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

Proprietary Funds

Proprietary Funds are used to account for the County's ongoing operations and activities, which are similar to those found in the private sector. The measurement focus is based upon the determination of net income. The following are the County's major proprietary funds:

River Bluff Nursing Home Fund

The 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.

Animal Services Fund

The Animal Services Fund is used to account for the operations required to enforce state statutes and local ordinances on animal control. Revenues are provided by fines, fees, and intergovernmental sources. The County has elected to report this fund as major in the current year.

555 North Court Operations Fund

The 555 North Court Operations Fund is used to account for the operations, of the County's 555 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.

Additionally, the County reports the following fund type:

Internal Service Funds

Internal Service Funds account for those activities and services furnished internally to other organizational units within the County on a cost reimbursement basis. Charges are made to various departments to support these activities. The County's internal service funds include data processing, central stores, public safety building maintenance, car pool, and health insurance and dental programs.

Other Governmental and Fiduciary Funds

Other governmental funds include all non-major special revenue, debt service, capital projects, and agency funds which account for various activities of the County. See the fund divider pages for detailed activity descriptions.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity

Cash and Cash Equivalents (Proprietary Fund Type)

For purposes of the statement of cash flows, the County's policy for determining cash and cash equivalents is defined as follows:

- (1) Cash includes currency on hand and demand deposits with banks and other financial institutions. Cash also includes money market accounts that have the general characteristics of demand deposits in that the County may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.
- (2) Investments in the Proprietary funds consist of certificates of deposit which are not cash equivalents in that those investments are not readily convertible to cash without prior notice or penalty and their maturities may exceed three months.

Investments

Investments are stated at fair value. Fair value is determined based primarily on the basis of quoted market prices. Interest income is recorded as earned.

Inventories

Inventories are stated at cost first-in/first-out (FIFO), which approximates net realizable value.

Capital Assets

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment, 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 fair market 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, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Capital Assets (Continued)

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 years
Building improvements	20 years
Land improvements	40 years
Machinery, equipment and furniture	3-10 years
Infrastructure	10-50 years

Revenues

A substantial amount of governmental fund revenues are accrued. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASB Statement No. 33. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and unearned revenue by the recipient.

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund financial statements consists of unpaid accumulated vacation, and compensatory time balances for county employees. Vacation and compensatory time are recorded in governmental funds when due (upon employee retirement or termination). The General Fund is typically used to liquidate these liabilities. Vested or accumulated vacation leave and compensatory time of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for non-vesting 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.

Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Interfund Activity (Continued)

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Long-Term Obligations

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

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

Fund Equity

In the fund financial statements, governmental funds report non-spendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities, or from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County Board, which is considered the County's highest level of decision making authority, and the constraint can only be removed by the same action adopted by the Board. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts internally constrained by the County's intent to use them for a specific purpose. The County Board has the authority to assign fund balance and has not delegated this authority. Any residual fund balance in the general fund is reported as unassigned.

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Net Position Classifications

Government-wide and Proprietary Fund Statements

Net position is displayed in three components:

Net investment in capital assets - consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - consists of net position with constraints placed on the 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. None of the County's restricted net position and fund balances are restricted as a result of enabling legislation.

Unrestricted net position - all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Property Tax Revenue Recognition

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 District 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 are recognized as receivable in the year that they attach as an enforceable lien and are levied. Funds utilizing the modified accrual basis of accounting treat property taxes receivable as unavailable revenue until the measurable and available criteria have been met (the year intended to finance and collected within 60 days after year end). On the accrual basis, property taxes are recognized as revenue in the year intended to finance, regardless of when collected.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Property Tax Revenue Recognition (Continued)

The Property Tax Extension Limitation Law imposes mandatory property tax limitations on the ability of taxing districts in Illinois to raise revenues through unlimited property tax increases. The increase in property tax extensions is limited to the lesser of 5% or the percentage increase in the Consumer Price Index for all Urban Consumers. Even taxes levied for tort immunity, fire prevention and safety, Municipal Retirement, and social security purposes are subject to the limitation provisions. The amount of the limitation may be adjusted for new property added or annexed to the tax base and for voter approved tax increases.

Replacement Tax Allotments

On January 1, 1979, the Corporate Personal Property Tax was abolished and on August 11, 1979, a new tax called the Personal Property Replacement Tax (Replacement Tax) was created. The state law mandates that the Replacement Tax is to be first applied toward payment of the proportionate amount of debt service previously paid from personal property tax levies. Next, the revenues are to be applied to payment of the proportionate share of pension or retirement obligations previously supported by personal property taxes. After debt service and retirement obligations are satisfied, any remaining moneys are to be distributed to other funds, which were previously supported by personal property taxes. The County recognizes revenue from the Replacement Tax when it becomes measurable and available in accordance with accounting principles generally accepted in the United States of America.

Grant Revenue Recognition

Grant revenue recorded in governmental funds is recognized as revenue in the accounting period when it becomes susceptible to accrual that is both measurable and available. Under the terms of the grants, expenditure is the prime factor for determining eligibility and resulting susceptibility to accrual. As such, revenue is recognized to the extent expenditures have been made. Grant revenues received prior to meeting the revenue recognition criteria have been recorded as unearned revenue. Resources not yet received when the eligibility criteria have been met have been recorded as a receivable.

Estimates

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

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

Note 2 - Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government wide statement of net position. One element of that reconciliation explains "long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds." The details of this \$163,995,290 difference are as follows:

Bonds payable	\$ 145,206,272
Plus: Issue premium amortized against interest expense	10,015,370
Less: Deferred charge on refunding (to be amortized over life of debt)	(5,463,895)
Capital lease obligations	1,796,778
Accrued interest payable	1,460,042
Commitment - Rockford Park District	700,000
Note payable - Village of Cherry Valley	350,000
Net pension obligation	1,204,647
Claims and judgments	3,810,292
Compensated absences	3,616,704
Net other postemployment benefit obligation	1,299,080
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	\$ 163,995,290

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 2 - Reconciliation of Government-Wide and Fund Financial Statements (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statements of revenues, expenditures, and changes in fund balances include a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

An element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$1,274,850 difference are as follows:

Debt issued or incurred	
Issuance of general obligation bonds	\$ (56,185,000)
Issuance of capital leases & other long term liabilities	(2,789,438)
Current year accretion on bonds	(12,307)
Premium on bonds	(8,667,861)
Payment to escrow agent	58,282,695
Principal repayments	
Bond repayment	9,918,728
Lease obligations	378,033
Note payable - Village of Cherry Valley	350,000
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 1,274,850

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 \$2,173,318 difference are as follows:

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 2 - Reconciliation of Government-Wide and Fund Financial Statements (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities (Continued)

Compensated absences	\$	(317,839)
Claims and judgments		1,608,361
Accrued interest		192,848
Amortization of deferred charge on refunding		(349,112)
Amortization of bond premium/discount		714,060
		714,060
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$	1,848,318

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net position as of September 30, 2013:

Special Revenue Funds		
Deferred Prosecution Program Fund	\$	(3,596)
Victim Impact Panel Fee Fund		(8,154)
Historical Museum Fund		(28,057)
Rental Housing Fee Fund		(40,212)
Court Automation Fee Fund		(75,018)
Maintenance and Child Support Collection Fund		(87,808)
2012A General Obligation Refunding Fund		(24,300)

The County plans to alleviate these fund deficits by future reimbursements from other governmental units, transfers from other funds, and reductions to future expenditures.

Note 4 - Detailed Notes on All Funds

A. Deposits and Investments

Interest Rate Risk

Interest rate risk is the risk that changes in the market. Interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The County does not have a policy regarding interest rate risk.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

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 AAA by Standard and Poors as of September 30, 2013.

Concentration of Credit Risk

Concentration of credit risk is the risk that the County may be heavily invested in one security or institution which could result in significant fluctuation in values. The County does not have a policy that addresses concentration of credit risk.

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 required 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 Winnebago County Treasurer), and acceptable collateral as identified in the Illinois Compiled Statues.

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 market value adequate to secure the deposit. During the year ended September 30, 2013, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool and money market funds.

The County's deposits with financial institutions were covered by either FDIC, collateral pledged to the County, or by a repurchase agreement at September 30, 2013. The securities underlying the repurchase agreement are held in safekeeping by the selling institution not in the County Treasurer's name, which exposes the securities to custodial credit risk.

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk (Continued)

The following table presents the investments and maturities of the County's debt securities as of September 30, 2013:

Investment Type	Fair Value	Investment Maturities in Years			
		Less Than 1	1-5	6-10	Greater Than 10
Repurchase Agreements	\$ 30,563,553	\$30,563,553	\$ -	\$ -	\$ -
TOTAL	\$ 30,563,553	\$30,563,553	\$ -	\$ -	\$ -

B. Receivables/Unearned or Unavailable

Receivables

Receivables as of year-end for the government's individual major funds and non-major governmental and internal service funds, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental - Type			
	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Nonmajor Governmental Funds
Receivables				
Real estate taxes	\$ 13,331,481	\$ -	\$ 6,412,574	\$ 18,768,328
Accounts and other	4,653,467	2,530	-	1,147,085
Gross receivables	17,984,948	2,530	6,412,574	19,915,413
Allowance for uncollectible accounts	(133,989)	-	(62,175)	(173,488)
Net, total receivables	\$ 17,850,959	\$ 2,530	\$ 6,350,399	\$ 19,741,925

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

B. Receivables/Unearned or Unavailable (Continued)

Receivables (Continued)

	<i>Business - Type</i>			
	<i>River Bluff Nursing Home</i>	<i>Animal Services Fund</i>	<i>Internal Service Funds</i>	<i>Total</i>
Receivables				
Real estate taxes	\$ 2,129,070	\$ -	\$ -	\$ 40,641,453
Accounts and other	4,871,750	213,433	114,758	11,003,023
Gross receivables	7,000,820	213,433	114,758	51,644,476
Allowance for un- collectible accounts	(941,971)	-	-	(1,311,623)
Net, total receivable	\$ 6,058,849	\$ 213,433	\$ 114,758	\$ 50,332,853
		Due from other governments:		
				\$ 691,716
				6,803,013
				1,766,485
				3,897,017
				249,161
				\$ 63,740,245

Unearned/unavailable Revenues

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

B. Receivables/Unearned or Unavailable (Continued)

Unearned/unavailable Revenues (Continued)

<i>Fund by Type</i>	<i>Unavailable</i>	<i>Unearned</i>	<i>Total</i>
Property taxes receivable			
General	\$ 12,439,873	\$ -	\$ 12,439,873
Illinois Municipal Retirement Fund	6,155,363	-	6,155,363
Other governmental funds	18,000,266	-	18,000,266
Other governmental units			
General	510,302	-	510,302
Other governmental funds	691,357	1,435,129	2,126,486
Total unearned/unavailable revenue	\$ 37,797,161	\$ 1,435,129	\$ 39,232,290

C. Notes Receivable

The County has entered into several agreements with local corporations for the purpose of economic development. Under the agreements, the County has authorized six loans to several corporations ranging from \$30,000 to \$700,000 with interest from 2% to 6% per annum with maturities ranging from May 2014 through April 2024. The remaining amount due to the County under these agreements is \$1,107,444 at September 30, 2013. The maturity of these agreements is as follows:

<u>September 30,</u>	<i>Principal</i>	<i>Interest</i>
2014	\$ 76,347	\$ 22,359
2015	83,278	26,411
2016	77,872	23,663
2017	76,177	21,139
2018	78,656	18,660
2019	81,226	16,090
2020	83,852	13,465
2021	80,269	11,007
2022	33,379	9,115
2023	34,079	8,415
2024	402,309	3,941
	\$ 1,107,444	\$ 174,265

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets

Capital asset activity for governmental activities at September 30, 2013 is as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Governmental activities:					
Capital assets, not being depreciated					
Land	\$ 18,372,291	\$ 1,430,389	\$ -	\$ -	\$ 19,802,680
Construction in progress	1,847,285	14,858,621	-	(12,693,926)	4,011,980
Total capital assets, not being depreciated	20,219,576	16,289,010	-	(12,693,926)	23,814,660
Capital assets, being depreciated					
Buildings and improvements	212,257,102	12,498	-	2,531,905	214,801,505
Land improvements	171,801	-	-	-	171,801
Machinery, equipment, and furniture	26,977,088	3,194,820	(47,800)	-	30,124,108
Infrastructure	177,466,908	-	-	10,162,021	187,628,929
Total capital assets, being depreciated	416,872,899	3,207,318	(47,800)	12,693,926	432,726,343
Accumulated depreciation for					
Buildings and improvements	(56,137,818)	(5,765,227)	-	-	(61,903,045)
Land improvements	(103,881)	(3,229)	-	-	(107,110)
Machinery, equipment, and furniture	(16,971,866)	(2,349,846)	47,800	-	(19,273,912)
Infrastructure	(62,239,225)	(6,760,638)	-	-	(68,999,863)
Total accumulated depreciation	(135,452,790)	(14,878,940)	47,800	-	(150,283,930)
Total capital assets, being depreciated, net	281,420,109	(11,671,622)	-	12,693,926	282,442,413
Governmental activities capital assets, net	\$ 301,639,685	\$ 4,617,388	\$ -	\$ -	\$ 306,257,073

Capital asset activity for the business-type activities at September 30, 2013 is as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Business-type activities:					
Capital assets, not being depreciated					
Land	\$ 267,129	\$ -	\$ -	\$ -	\$ 267,129
Construction in progress	1,732,892	1,143,218	-	(193,593)	2,682,517
Total capital assets, not being depreciated	2,000,021	1,143,218	-	(193,593)	2,949,646
Capital assets, being depreciated					
Buildings and improvements	14,150,324	415,337	-	193,593	14,759,254
Machinery, equipment, and furniture	2,078,321	170,482	(52,559)	-	2,196,244
Total capital assets, being depreciated	16,228,645	585,819	(52,559)	193,593	16,955,498
Accumulated depreciation for					
Buildings and improvements	(7,267,497)	(454,644)	-	-	(7,722,141)
Machinery, equipment, and furniture	(1,733,687)	(117,222)	52,559	-	(1,798,350)
Total accumulated depreciation	(9,001,184)	(571,866)	52,559	-	(9,520,491)
Total capital assets, being depreciated, net	7,227,461	13,953	-	193,593	7,435,007
Business-type activities capital assets, net	\$ 9,227,482	\$ 1,157,171	\$ -	\$ -	\$ 10,384,653

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2013 as follows:

	<i>Expense</i>
Governmental activities:	
General government	\$ 900,350
Public safety	5,565,031
Highways and streets, including depreciation of general infrastructure assets	7,153,754
Health and welfare	111,103
Judicial	1,074,271
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	74,431
Total depreciation expense - governmental activities	\$ 14,878,940
Business-type activities:	
Nursing home	\$ 270,710
Animal services	76,314
Health Department Fund	224,842
Total depreciation expense - business-type activities	\$ 571,866

Construction Commitments

The County has active construction projects as of September 30, 2013. The projects include street construction, widening and reconstruction of existing streets and bridges, building renovations, and the construction of a water system. At year-end the County's commitments with contractors are as follows:

<i>Project</i>	<i>Contract #</i>	<i>Commitment</i>
Perryville Bike Path-Southeast Connection	01-00302-00-BT	\$ 204,511
Bell School Road (Lucky Lane to Argus)	04-00345-00-CH	46,431
Perryville Railroad Bridge	04-00359-00-BR	20,947
Motague Road	06-00393-00-RS	4,230
Pecatonica Prairie Path	10-00267-01-BT	130,176
Telegraph Road Bridge over Coolidge Creek	11-00493-00-BR	7,214
Baxter Road Water System	11-00495-00-MG	380,082
Perryville North Bike Trail	11-00504-00-PV	20,745
Rockton Road Culvert at Dry Run Creek	12-00356-01-BR	2,001
2013 Sign Replacement	12-00511-00-SP	19,880
River Bluff Nursing Home Sprinkler System	N/A	346,000
Memorial Hall Remodel	N/A	83,308
Total		\$ 1,265,525

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables and Transfers

The composition of interfund balances as of September 30, 2013, is as follows:

Receivable Fund	Payable Fund	Detail	Amount
General Fund	Non-major government funds	Interfund cash advances	\$ 429,976

Interfund transfers for the year ended September 30, 2013 are as follows:

Fund	<i>Transfer In</i>	<i>Transfer Out</i>
General Fund	\$ 1,013,698	\$ 229,750
Public Safety Sales Tax Fund		8,459,387
Motor Fuel Tax Fund		1,918,242
Nonmajor Governmental Funds	16,044,225	6,457,718
River Bluff Nursing Home Fund	49,760	-
555 Court Street Fund	166,014	258,600
Internal Service Funds	50,000	
Total	\$ 17,323,697	\$ 17,323,697

The purposes of interfund transfers are as follows:

- \$1,013,698 transferred from other funds to the General Fund. This amount relates to:
 - a) Operating subsidy \$222,000 from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development, routine transfer of the excess collections from the Geographic Systems Information Fund (a nonmajor governmental fund) in the amount of \$364,646, and d) \$4,088 transfer from the 2006D Debt Certificates Project Fund representing the residual unused fund balance. The transfers will not be repaid.
 - b) \$422,964 transfer from the Court Security Fee Fund (a nonmajor governmental fund) to reimburse the General Fund for the cost of providing court security.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables and Transfers (Continued)

- \$16,044,225 transferred from other funds to Nonmajor governmental funds. The amounts relates to:
 - a) Routine transfer of \$41,000 from the General Fund, \$8,459,387 from the Public Safety Sales Tax Fund, \$989,000 from the Tort Liability Fund, \$1,192,500 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,192,500 from the Motor Fuel Tax Fund, \$470,000 for the 9-1-1 Operations Fund (a nonmajor governmental fund), \$50,000 from the Document Storage Fee Fund (a nonmajor governmental fund), \$450,000 from the Court Automation Fee Fund (a nonmajor governmental fund), \$201,000 from the Host Fee Fund (a nonmajor governmental fund), and \$258,600 from the 555 North Court Operations Fund a nonmajor enterprise fund), to various nonmajor Debt Service Funds for the payment of debt service on certain general obligation and alternate revenue bonds.
 - b) \$50,000 operating subsidy to the Historical Museum Fund (a nonmajor governmental fund) from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development.
 - c) \$109,816 transfer from the Geographic Information System Fund (a nonmajor governmental fund) to the Geographic Information System Operations Fund (a nonmajor governmental fund) for payment of the County share of the cost of operating the Winnebago County Geographic Information System.
 - d) \$188,750 operating subsidy from the General Fund in the amount of \$25,750 to the Circuit Court Grants Fund (a nonmajor governmental fund), and \$163,000 to the State's Attorney Grant Fund (a nonmajor governmental fund).
 - e) \$103,901 transfer from the 2003B General Obligation Refunding Bond Fund (a nonmajor governmental fund) to the County Bridge Fund (a nonmajor governmental fund) to close the fund.
 - f) \$354,857 transfer from the Toll Bridge Operations Fund (a nonmajor governmental fund) to the County Highway Fund (a nonmajor governmental fund) for reimbursement of certain expenditures related to the toll bridge.
 - g) \$109,795 transfer from the 2004A Federal Aid Matching Tax Bond Fund (a nonmajor governmental fund) to the 2012D General Obligation Refunding Bonds Fund (a nonmajor governmental fund).
 - h) \$102,957 transfer from the 2004B Motor Fuel Tax Bond Fund (a nonmajor governmental fund) to the 2012D General Obligation Refunding Bonds Fund (a nonmajor governmental fund) to close out the fund.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables and Transfers (Continued)

- i) \$89,740 transfer from the 2004D Landline Surcharge Bond Fund (a nonmajor governmental fund) to the 2012B General Obligation Refunding Bonds Fund (a nonmajor governmental fund) to close out the fund.
- j) \$46,000 transfer from the 2005C Capital Improvements Bond Fund (a nonmajor governmental fund) to the 2012C General Obligation Refunding Bonds Fund (a nonmajor governmental fund) to closed out the fund.
- k) \$725,743 transfer the Motor Fuel Tax Fund to the County Highway Fund (a nonmajor governmental fund) to reimburse the County Highway Fund for expenditures paid on behalf of the Motor Fuel Tax Fund.
- l) \$858,680 transfer from the 2012F Alternative Revenue Bonds Fund (a nonmajor governmental fund) to reimburse the Host Fee Fund for certain expenditures paid related to the I-39/Baxter Road Special Service Area.
- \$50,000 transferred from other funds to the Internal Service Funds relate to:
 - a) \$50,000 transferred from the Document Storage Fee Fund (a nonmajor governmental fund) to the Central Services Fund for reimbursement of certain equipment and personnel expenditures. The transfers will not be repaid.
- \$49,760 transferred from other funds to the River Bluff Nursing Home Fund representing unusual fund balance in the Downtown Parking Lots Fund.
- \$166,014 transferred from other funds to the 555 Court Street Fund to contribute to the cost of the parking lot installation located at 555 North Court Street.

F. Long-Term Debt

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition of land and various capital projects. General obligation bonds have been issued only for governmental-type activities. During fiscal year 2013, the County issued \$6,325,000 in General Obligation Refunding Debt Certificates Series 2013C to advance refund a portion of the Series 2006D General Obligation Debt Certificates.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

General Obligation Bonds (Continued)

General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds currently outstanding are as follows:

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities					
2006D General Obligation Debt Certificates	\$ 10,000,000	4.00%	12/01/2015	\$ 1,315,000	\$ 420,000
2008 General Obligation Debt Certificates	2,675,000	2.80% - 3.85%	12/30/2018	2,390,000	360,000
2012A General Obligation Debt Certificates	500,000	3.0%	12/30/2021	451,272	44,492
2012E General Obligation Debt Certificates	2,800,000	2.0% - 3.0%	12/30/2022	2,800,000	215,000
2013C General Obligation Debt Certificates	6,325,000	3.0% - 5.0%	12/30/2026	6,325,000	-
Total general obligation bonds				\$ 13,281,272	\$ 1,039,492

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Business-type activities					
2012A General Obligation Debt Certificates	\$ 1,860,000	0.03%	12/30/2021	\$ 1,678,728	\$ 165,508

Annual debt service requirements to maturity for general obligation bonds are as follows:

<i>September 30,</i>	<i>Governmental Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2014	\$ 1,039,492	\$ 436,946
2015	1,115,550	401,744
2016	1,151,610	364,010
2017	1,198,729	326,441
2018	1,244,788	289,445
2019 - 2023	4,916,103	925,446
2024 - 2027	2,615,000	220,525

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

General Obligation Bonds (Continued)

<i>September 30,</i>	<i>Business Type Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2014	\$ 165,508	\$ 47,879
2015	169,449	42,855
2016	173,390	37,712
2017	181,271	32,392
2018	185,212	26,895
2019 - 2022	803,898	49,062
	\$ 1,678,728	\$ 236,795

Alternate Revenue Bonds

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. Alternate revenue bonds have been issued for both governmental and business-type activities. During fiscal year 2013, the County issued \$4,320,000 in General Obligation Bonds (Alternative Revenue Source, Series 2012F) to pay the costs of constructing a water system and associated improvements within the I-39/Baxter Road Special Service Area. The County also issued \$1,680,000 in General Obligation Bonds (Alternative Revenue Source, Series 2012G) to pay the costs of construction intersection and associated improvements at Baxter/Harrisville Road and acquiring a water system. The County also issued \$45,000,000 in General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source, Series 2013A) to advance refund a portion of the Series 2005A and 2006A General Obligation Alternate Revenue Bonds. The County also issued \$8,000,000 in General Obligation Alternate Refunding Bonds (Alternate Revenue Source, Series 2013B) to advance refund a portion of the Series 2006B General Obligation Alternate Revenue Bonds.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Alternate Revenue Bonds (Continued)

Purpose	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities					
2005A Public Safety Sales					
Alternative Revenue Sources	\$ 40,000,000	5.00%	12/30/2024	\$ 6,105,000	\$ 1,885,000
2006A Public Safety Sales Tax					
Alternative Revenue Sources	44,000,000	4.375% - 5.0%	12/30/2024	9,625,000	2,270,000
2006B Matching Aid and Motor Fuel Tax					
Alternative Revenue Sources	10,000,000	4.0% - 4.5%	12/30/2016	2,695,000	465,000
2006C State Income Tax					
Alternative Revenue Sources	3,500,000	4.50%	12/30/2013	170,000	170,000
2007A Matching Tax and Motor Fuel Tax					
Alternative Revenue Sources	8,000,000	4.0% - 5.0%	12/30/2022	5,705,000	510,000
2009A Court Automation					
Alternative Revenue Sources	5,100,000	3.0% - 4.0%	12/30/2018	3,280,000	490,000
2010A Tort Funding Bonds					
Alternative Revenue Sources	13,000,000	4.0% - 5.0%	12/30/2029	12,500,000	520,000
2010C Quarter Cent Sales					
Alternative Revenue Sources Recovery Zone Economic Development Bonds	4,000,000	1.0% - 5.125%	12/30/2029	3,685,000	175,000
2012F General Obligation					
Alternative Revenue Source	4,320,000	2.0% - 3.00%	12/31/2031	4,320,000	-
2012G General Obligation					
Alternative Revenue Source	\$ 1,680,000	3.00%	12/30/2031	\$ 1,680,000	\$ -
				\$ 49,765,000	\$ 6,485,000

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Alternate Revenue Bonds (Continued)

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities - refunding					
1999A Motor Fuel Refunding Alternative Revenue	\$ 3,070,000	3.9% - 4.125%	12/30/2013	\$ 230,000	\$ 230,000
1999B Motor Fuel Refunding Alternative Revenue	3,070,000	3.9% - 4.125%	12/30/2013	230,000	230,000
2006E Public Safety Sales Tax Refunding Alternative Revenue	18,765,000	4.0% - 4.5%	12/30/2022	18,470,000	60,000
2011B Public Safety Sales Tax Refunding Alternative Revenue	5,955,000	2.0% - 3.00%	12/30/2017	5,160,000	1,055,000
2012B 911 Surcharge Refunding Alternate Revenue Source	2,975,000	3.0%	12/30/2019	2,945,000	380,000
2012C State Income Tax Alternate Revenue Source	3,285,000	3.0%	12/30/2024	3,065,000	195,000
2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	8,400,000	2.0% - 3.0%	12/30/2011	8,200,000	-
2013A Public Safety Sales Tax Refunding Alternate Revenue Source	38,500,000	3.0% - 5.0%	12/30/2024	38,500,000	-
2013B Public Safety Sales Tax Refunding Alternate Revenue Source	5,360,000	2.0% - 4.0%	12/30/2022	5,360,000	-
				\$ 82,160,000	\$ 2,150,000

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Alternate Revenue Bonds (Continued)

Alternate revenue bond debt service requirements to maturity are as follows:

<i>September 30,</i>	<i>Governmental Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2014	\$ 8,635,000	\$ 5,086,984
2015	9,365,000	4,735,231
2016	9,965,000	4,364,743
2017	10,065,000	3,998,625
2018	10,465,000	3,638,134
2019 - 2023	54,735,000	12,009,579
2024 - 2028	23,915,000	2,497,467
2029 - 2032	4,780,000	253,494
	\$ 131,925,000	\$ 36,584,257

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Alternate Revenue Bonds (Continued)

The County has outstanding bonds with remaining pledges of revenue outstanding. The schedule of pledged revenue is detailed below:

<i>Debt Issue</i>	<i>Pledge Source</i>	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated % of Pledged Revenue
1999A	Motor Fuel Taxes	\$ 234,743	12/30/2013	\$ 4,721,968	\$ 234,025	5.0%
1999B	Federal Aid Matching Property Taxes	234,743	12/30/2013	1,989,211	234,025	11.8%
2005A	Public Safety Sales Tax	6,577,875	12/30/2024	27,016,241	23,188,375	85.8%
2006A	Public Safety Sales Tax	10,483,598	12/30/2024	27,016,241	22,859,550	84.6%
2006B	Federal Aid Matching Property Taxes and Motor Fuel Tax	2,951,072	12/30/2022	6,711,179	2,960,697	44.1%
2006C	State Income Tax	177,650	12/30/2024	4,450,396	171,050	3.8%
2006E	Public Safety Sales Tax	24,444,075	12/30/2022	27,016,241	849,345	3.1%
2007A	Federal Aid Matching Property Taxes and Motor Fuel Tax	7,112,350	12/30/2022	6,711,179	381,850	5.7%
2009A	Court Automation, Document Storage Fees	3,669,613	12/30/2018	1,331,443	600,500	45.1%
2010A	Tort Property Tax Revenues	17,262,393	12/30/2029	4,629,326	971,395	21.0%
2010C	Sales Tax (Quarter Cent)	5,207,035	12/30/2029	7,883,149	321,881	4.1%
2011B	Public Safety Sales Tax	5,543,250	12/30/2017	27,016,241	892,100	3.3%
2012B	9-1-1 Surcharges	3,266,375	12/30/2019	2,210,189	129,956	5.9%
2012C	State Income Tax	3,603,575	12/30/2024	4,450,396	327,589	7.4%
2012D	Federal Aid Matching Property Taxes and Motor Fuel Tax	9,525,388	12/30/2022	6,711,179	442,716	6.6%
2012F	Special Service Area Taxes	6,002,372	12/30/2031	-	79,746	0.0%
2012G	Host Fees	2,353,200	12/30/2031	3,237,983	32,480	1.0%
2013A	Public Safety Sales Tax	53,117,400	12/30/2024	27,016,241	673,331	2.5%
2013B	Federal Aid Matching Property Taxes and Motor Fuel Tax	6,742,550	12/30/2022	6,711,179	74,956	1.1%

Capital Leases

During fiscal 2013, the County has various capital lease obligations for heating and air units and vehicles. The interest rates for the leases are between 1.015% and 4.91%.

The assets acquired through capital lease and included in governmental activities are as follows:

	<i>Governmental Activities</i>	<i>Business-type Activities</i>
Asset:		
Building	\$ -	\$ 405,464
Equipment	2,461,050	-
Less: accumulated depreciation	287,726	50,683
	\$ 2,173,324	\$ 354,781

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Capital Leases (Continued)

The following is a schedule of future minimum lease payments under these capital leases and the present value of the minimum lease payments:

September 30,	Governmental Activities	Business-type Activities
2014	\$ 675,253	\$ 88,993
2015	649,511	69,425
2016	518,025	-
Total minimum lease payments	1,842,789	158,418
Amount representing interest	46,011	2,175
Present value of minimum lease payments	\$ 1,796,778	\$ 156,243

Commitment - Rockford Park District

The County has committed to pay the Rockford Park District \$100,000 on or before December 31, 2011 and \$100,000 per year for seven years beginning on July 1, 2017 through 2023 to be used in the construction or repayment of funds borrowed to construct the Nicholas Conservatory and Gardens. 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.

Note payable - Village of Cherry Valley

The County has committed to pay the Village of Cherry Valley \$250,000 within 60 days of the issuance of the Series 2012F General Obligation Bonds (Alternative Revenue Source) and \$100,000 per year for four years beginning on April 15, 2013 through 2016 and \$50,000 on April 15, 2017 for the assets owned by Cherry Valley within the water service area.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Changes in Long-Term Liabilities

Long-term liabilities for the year ended September 30, 2013 were as follows:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due within One Year</i>
Governmental activities:					
Bonds payable:					
General obligation	\$ 14,035,000	\$ 6,325,000	\$ (7,078,728)	\$ 13,281,272	\$ 1,039,492
Alternate revenue*	136,907,693	49,872,307	(54,855,000)	131,925,000	8,635,000
Add unamortized premium	3,924,106	8,667,861	(2,576,597)	10,015,370	(1,047,860)
Total bonds payable	154,866,799	64,865,168	(64,510,325)	155,221,642	8,626,632
Capital lease obligations	85,373	2,089,438	(378,033)	1,796,778	524,644
Claims and judgments	6,912,393	5,178,139	(6,912,393)	5,178,139	325,000
Commitment - Rockford Park District	700,000	-	-	700,000	-
Note payable - Cherry Valley	-	700,000	(350,000)	350,000	100,000
Compensated absences	3,345,350	3,673,588	(3,345,350)	3,673,588	734,718
Early retirement incentives	359,000	-	(359,000)	-	-
Net pension obligation***	1,298,542	-	(74,440)	1,224,102	-
Net other post-employment**** benefit obligations	1,289,292	27,256	-	1,316,548	-
Governmental activities long-term liabilities	\$ 168,856,749	\$ 76,533,589	\$ (75,929,541)	\$ 169,460,797	\$ 10,310,994
	<i>Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i>	<i>One Year</i>
Business-type activities					
Bonds payable					
General obligation	\$ 1,860,000	\$ -	\$ (181,272)	\$ 1,678,728	\$ 165,508
Add unamortized premium	138,289	-	(20,743)	117,546	-
Subtotal bonds payable	1,998,289	-	(202,015)	1,796,274	165,508
Capital lease obligations	237,979	-	(81,736)	156,243	84,829
Compensated absences	470,476	553,320	(470,476)	553,320	110,665
Early retirement incentives	100,000	-	(100,000)	-	-
Net pension obligation	247,359	-	(14,164)	233,195	-
Net other post-employment obligations	218,868	4,844	-	223,712	-
Business-type activities long-term liabilities	\$ 3,272,971	\$ 558,164	\$ (868,391)	\$ 2,962,744	\$ 361,002

* Principal accretion included in additions is \$12,307.

*** The net pension obligation is generally retired by the Illinois Municipal Retirement Fund, a major governmental fund.

**** The net other post-employment benefit obligation is generally retired by the general fund

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

Refunding Bonds

On February 7, 2013 the County issued \$38,500,000 in 2013A General Obligation Alternate Revenue Source Bonds with an average interest rate of 4.59% to advance refund \$20,540,000 of outstanding 2005A Series bonds with an average interest rate of 5% and \$19,680,000 of outstanding 2006A Series bonds with an average interest rate of 5%. The net proceeds of \$45,318,426 (after payment of \$325,355 in underwriting fees, insurance, and other issuance costs and receipt of \$7,147,131 of bond premium) 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 2005A and 2006A Series bonds refunded. As a result, these 2005A and 2006A Series bonds are considered to be defeased and the liability for those bonds have been removed from the statement of net position. As a result of the refunding, the County will realize a cash flow savings of \$4,008,331, resulting in an economic gain of \$3,555,271.

On February 7, 2013, the County issued \$5,360,000 in 2013B General Obligation Alternate Revenue Source Bonds with an average interest rate of 3.64% to advance refund \$5,325,000 of outstanding 2006B with an average interest rate of 4.5%. The net proceeds of \$5,988,949 (after payment of \$73,722 in underwriting fees, insurance, and other issuance costs and receipt of \$702,678 of bond premium) 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 2006B Series bonds. As a result, the 2006B Series bonds are considered to be defeased and the liability for those bonds have been removed from the statement of net position. As a result of the refunding, the County will realize a cash flow savings of \$328,869, resulting in an economic gain of \$308,944.

On February 7, 2013 the County issued \$6,325,000 in 2013C General Obligation Refunding Debt Certificates with an average interest rate of 4% to advance refund \$6,470,000 of outstanding 2006D Series debt certificates with an average interest rate of 4.1%. The net proceeds of \$6,975,320 (after payment of \$78,693 in underwriting fees, insurance, and other issuance costs and receipt of \$729,059 of bond premium) 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 2006D Series debt certificates. As a result, the 2006D Series debt certificates are considered to be defeased and the liability for those bonds have been removed from the statement of net position. As a result of the refunding, the County will realize a cash flow savings of \$404,336, resulting in an economic gain of \$362,211.

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, 2013, \$77,485,000 of bonds outstanding are considered defeased.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

G. Conduit Debt

The County has issued conduit debt for a number of years. The debt obligations have been issued primarily on behalf of 501(c)3 non-profit organizations for which the County is allowed to issue debt in the name of the County of Winnebago for the express purpose of providing capital financing for the requesting organization. The County has no obligation for the debt issued. The total approximate amount of conduit debt outstanding as of September 30, 2013 is \$4,006,740.

H. Funds Initiated during Fiscal Year 2013

The following funds were initiated during the year ended September 30, 2013:

Special Revenue Funds

Deferred Prosecution Program
FEMA Grant Fund
City Election Fund

Debt Service Funds

2012A General Obligation Bonds Fund
2012F Debt Certificates Fund
2012G Debt Certificates Fund
2013A General Obligation Refunding Bonds Fund
2013B General Obligation Refunding Bonds Fund
2013C General Obligation Refunding Bonds Fund

Capital Projects Funds

2012F Alternate Revenue Bonds Fund
2012G Alternate Revenue Bonds Fund

I. Risk Management

Claims and Judgments

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

I. Risk Management (Continued)

Claims and Judgments (Continued)

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.

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.

The following represents changes in unpaid claims and judgments for the past two years:

	<i>September 30, 2013</i>	<i>September 30, 2012</i>
Unpaid claims at, beginning of year	\$ 5,743,653	\$ 4,929,648
Incurred claims (including IBNRs)	2,313,856	2,700,464
Change in claims estimate	(1,737,676)	-
Claims Paid	(2,184,541)	(1,886,459)
Unpaid claims at, end of year	\$ 4,135,292	\$ 5,743,653

Health Care Coverage

The County is self-insured for the majority of its group health and all of its dental insurance coverage. Specific and aggregate stop-loss excess risk benefit coverage insurance was obtained in the amounts of \$175,000 and \$15,735,501 respectively, 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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

I. Risk Management (Continued)

Health Care Coverage (Continued)

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.

The following represents changes in the unpaid claims for the past two years:

	<i>September 30, 2013</i>	<i>September 30, 2012</i>
Unpaid claims at, beginning of year	\$ 1,168,741	\$ 1,062,885
Incurred claims (including IBNRs)	15,254,582	13,953,758
Claims Paid	(15,380,476)	(13,847,902)
Unpaid claims at, end of year	\$ 1,042,847	\$ 1,168,741

J. Contingencies

Grantor Agencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds.

Pending Litigation and Subsequent Events

There are various other lawsuits pending or threatened against the County of Winnebago, Illinois. The outcome and eventual liability of the County, if any, in these cases is not known at this time.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans

Defined Benefit Pension Plan

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

Plan Descriptions

Illinois Municipal Retirement Fund

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer annual required contribution rate and the rate used by the employer for calendar year 2013 was 11.04%. The employer 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Elected County Officials Personnel

All employees elected in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service. This plan is closed to new participants as of August 8, 2011.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 8 or 10 years of service. Participating members who retire at age 55 with eight years of Tier 1 service credit or after age 62 with 10 years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer annual required contribution rate and the rate used by the employer for calendar year 2013 was 48.00%. The employer 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.

Sheriff's Law Enforcement Personnel

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 55 with 10 years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited. The pension for participating members who retire between age 50 and 55 will be reduced by 1/2% for each month under age 55.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer annual required contribution rate and the rate used by the employer for calendar year 2013 was 24.80%. The employer 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Actuarial valuation date	12/31/2011	12/31/2011	12/31/2011
Actuarial cost method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method
Asset valuation method	5 yr Smoothed Market Value Level	5 yr Smoothed Market Value Level	5 yr Smoothed Market Value Level
Amortization method	Percentage of Projected Payroll On a Open Basis	Percentage of Projected Payroll On a Open Basis	Percentage of Projected Payroll On a Open Basis
Amortization period	30 Years	30 Years	30 Years
Significant actuarial assumptions:			
a) Rate of return on present and future assets	7.50%	7.50%	7.50%
b) Projected salary increase attributable to inflation	4.00%	4.00%	4.00%
c) Additional projected salary increases - seniority/merit	0.4% to 10.00%	0.4% to 10.00%	0.4% to 10.00%
d) Post retirement benefit increases	3.00%	3.00%	3.00%

Defined Benefit Pension Plan

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Defined Benefit Pension Plan

	Fiscal Year Year	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Annual pension cost (APC)	2013	\$ 5,553,626	\$ 2,523,479	\$ 328,841
	2012	5,263,037	2,259,163	336,691
	2011	5,225,912	2,094,864	348,934
Actual contribution	2013	\$ 5,629,663	\$ 2,530,928	\$ 333,869
	2012	5,128,532	2,264,942	340,590
	2011	4,586,646	2,062,251	327,924
Percentage of APC contributed	2013	101.4%	100.3%	101.5%
	2012	97.4%	100.3%	101.2%
	2011	87.8%	98.4%	94.0%
Net pension obligation	2013	\$ 1,285,908	\$ 102,331	\$ 69,058
	2012	1,361,945	109,780	74,086
	2011	1,227,440	115,559	77,985

The net pension obligation was calculated as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Annual required contribution	\$ 5,646,044	\$ 2,530,928	\$ 333,869
Interest on net pension obligation	102,146	8,234	5,556
Adjustment to annual required contribution	(194,564)	(15,683)	(10,584)
Annual pension cost	5,553,626	2,523,479	328,841
Contribution made	5,629,663	2,530,928	333,869
Increase (decrease) in net pension obligation	(76,037)	(7,449)	(5,028)
Net pension obligation, beginning of year	1,361,945	109,780	74,086
Net pension obligation, end of year	\$ 1,285,908	\$ 102,331	\$ 69,058

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Funded Status

The funded status of the plans as of December 31, 2012, the most recent information available, for IMRF, ECO, and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Actuarial accrued liability (AAL)	\$ 128,184,054	\$ 45,874,210	\$ 3,774,521
Actuarial value of plan assets			
plan assets	105,731,834	24,044,923	(232,154)
Unfunded Actuarial accrued liability (UAAL)	22,452,220	21,829,287	4,006,675
Funded ratio (actuarial value of plan assets/AAL)	82.48%	52.41%	-6.15%
Covered payroll (active plan members)	\$ 50,033,726	\$ 9,915,484	\$ 716,363
UAAL as a percentage of covered payroll	44.87%	220.15%	559.31%

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

Other Post-Employment Benefits (OPEB)

Plan Description

In addition to providing pension benefits, the County is required by ILCS to provide certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County and retire through IMRF. Retiree participants electing those benefits are required to contribute a set premium monthly for single and spousal coverage and for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. There is an average explicit subsidy per employee of \$1,381.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Other Post-Employment Benefits (OPEB) (Continued)

Benefits Provided

The County provides continued health insurance coverage 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.

Membership

At September 30, 2012, membership consisted of:

Retirees and beneficiaries	
currently receiving benefits	68
Terminated employees entitled to	
benefits but not yet receiving them	-
Active employees	1322
TOTAL	<u>1390</u>
Participating employers	<u>1</u>

Funding Policy

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

Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB cost (expense) was \$147,196 for the year ended September 30, 2013.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Other Post-Employment Benefits (OPEB) (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
September 30, 2013	\$ 147,196	\$ 115,096	78.2%	\$ 1,540,260
September 30, 2012	424,715	115,096	27.1%	1,508,160
September 30, 2011	433,623	139,768	32.2%	902,578

The net OPEB obligation as of September 30, 2013, was calculated as follows:

Annual required contribution	\$ 141,253
Interest on net OPEB obligation	35,662
Adjustment to annual required contribution	(29,719)
	147,196
Annual OPEB cost	147,196
Contributions made	115,096
	32,100
Increase in net OPEB obligation	32,100
Net OPEB obligation, beginning of year	1,508,160
	\$ 1,540,260
Net OPEB obligation, end of year	

Funded Status and Funding Progress - The funded status of the plan as of September 30, 2012 (latest actuarial valuation performed), was as follows:

Actuarial accrued liability (AAL)	\$ 1,375,491
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,375,491
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 58,455,156
UAAL as a percentage of covered payroll	2.35%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Other Post-Employment Benefits (OPEB) (Continued)

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

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

In the September 30, 2012 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a discount rate of 4% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at September 30, 2012 was 30 years.

L. Restatements

The following restatements were made to beginning net position. Beginning net position of governmental activities has been restated to write off previous bond issuance costs which were being amortized over the life of the bonds. With the implementation of GASB Statement No. 65, the County is required to expense these amounts as the bonds are issued and to apply this change retroactively.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2013

Note 4 - Detailed Notes on All Funds (Continued)

L. Restatements (Continued)

	<u>Governmental Activities</u>
Beginning net position, as originally reported	\$ 225,890,649
Write-off previously capitalized issuance costs in accordance with GASB S-65	(1,147,730)
Beginning net position, as restated	<u>\$ 224,742,919</u>

M. Subsequent Events

On October 10, 2013, the County issued \$4,000,000 General Obligation Debt Certificates Series 2013E for the costs of acquiring and renovating land and buildings and constructing a parking lot.

Required Supplementary Information





County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For The Year Ended September 30, 2013

	<i>Budget</i>			<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Revenues				
Taxes				
Property, net	\$ 10,508,000	\$ 10,508,000	\$ 10,622,042	\$ 114,042
Sales tax	1,090,000	1,090,000	1,086,823	(3,177)
Quarter-cent sales tax	7,928,000	7,928,000	7,883,149	(44,851)
Use tax	870,000	870,000	994,437	124,437
Total taxes	20,396,000	20,396,000	20,586,451	190,451
Intergovernmental				
State income tax allotments	4,349,000	4,349,000	4,450,396	101,396
Replacement tax allotments	2,170,000	2,170,000	2,131,969	(38,031)
Other	6,057,000	6,057,000	6,059,553	2,553
Total intergovernmental	12,576,000	12,576,000	12,641,918	65,918
Other				
Charges for services	4,694,000	4,694,000	5,072,834	378,834
Fines and forfeitures	5,048,000	5,048,000	4,931,393	(116,607)
Licenses and permits	495,000	495,000	529,070	34,070
Investment income	55,000	55,000	49,687	(5,313)
Other	2,428,000	2,428,000	2,373,940	(54,060)
Total other	12,720,000	12,720,000	12,956,924	236,924
Total revenues	\$ 45,692,000	\$ 45,692,000	\$ 46,185,293	\$ 493,293

(This schedule is continued on the following page.)

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)

General Fund

For The Year Ended, September 30, 2013

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures, current				
General government	\$ 8,272,253	\$ 8,538,253	\$ 8,490,087	\$ (48,166)
Public safety	26,608,857	26,692,913	26,605,756	(87,157)
Judicial	11,133,147	11,214,644	11,235,543	20,899
Total expenditures, current	46,014,257	46,445,810	46,331,386	(114,424)
Debt Service				
Principal	238,939	193,939	246,549	52,610
Interest	-	-	8,938	8,938
Capital outlay	477,868	2,187,420	1,965,393	(222,027)
Total expenditures	46,731,064	48,827,169	48,552,266	(274,903)
Excess of revenues over (under) expenditures	(1,039,064)	(3,135,169)	(2,366,973)	768,196
Other financing sources (uses)				
Transfers in	1,074,000	1,074,000	1,013,698	(60,302)
Transfers (out)	(203,539)	(203,539)	(229,750)	(26,211)
Issuance of capital lease	-	-	1,328,552	1,328,552
Total other financing sources (uses)	870,461	870,461	2,112,500	1,242,039
Net change in fund balance	\$ (168,603)	\$ (2,264,708)	(254,473)	\$ 2,010,235
Fund balance, beginning of period			13,271,222	
Fund balance, end of period			\$ 13,016,749	

(See independent auditor's report.)

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Public Safety Sales Tax Fund

For The Year Ended September 30, 2013

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 27,972,000	\$ 27,972,000	\$ 27,016,241	\$ (955,759)
Intergovernmental revenues	43,000	43,000	32,795	(10,205)
Investment income	15,000	15,000	6,858	(8,142)
Charges for services	675,000	675,000	430,137	(244,863)
Other	69,000	69,000	375,020	306,020
Total revenues	28,774,000	28,774,000	27,861,051	(912,949)
Expenditures, current				
Public safety				
Personnel	15,474,373	15,703,860	15,606,865	(96,995)
Supplies and services	4,665,645	4,705,545	4,494,264	(211,281)
Total current expenditures	20,140,018	20,409,405	20,101,129	(308,276)
Capital outlay	-	145,108	145,107	(1)
Total expenditures	20,140,018	20,554,513	20,246,236	(308,277)
Excess of revenues over expenditures	8,633,982	8,219,487	7,614,815	(604,672)
Other financing sources (uses)				
Transfer (out)	(8,634,000)	(8,542,647)	(8,459,387)	83,260
Total other financing sources (uses)	(8,634,000)	(8,542,647)	(8,459,387)	83,260
Net change in fund balance	\$ (18)	\$ (323,160)	(844,572)	\$ (521,412)
Fund balance, beginning of period			16,193,483	
Fund balance, end of period			\$ 15,348,911	

(See independent auditor's report.)

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Motor Fuel Tax Fund

For The Year Ended September 30, 2013

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Intergovernmental				
Motor fuel tax allotments	\$ 4,581,000	\$ 4,581,000	\$ 4,721,968	\$ 140,968
Charges for services	934,000	934,000	1,383,439	449,439
Investment income	10,000	10,000	4,637	(5,363)
Miscellaneous	-	-	55,120	55,120
Total revenues	5,525,000	5,525,000	6,165,164	640,164
Expenditures, current				
Highways and streets				
Personnel	1,048,505	1,048,505	942,901	(105,604)
Supplies and services	2,074,000	2,074,000	2,169,841	95,841
Total expenditures, current	3,122,505	3,122,505	3,112,742	(9,763)
Capital outlay	2,170,000	2,170,000	2,125,539	(44,461)
Total expenditures	5,292,505	5,292,505	5,238,281	(54,224)
Excess of revenues over (under) expenditures	232,495	232,495	926,883	694,388
Other financing sources (uses)				
Transfers (out)	(1,226,000)	(1,226,000)	(1,918,242)	(692,242)
Total other financing sources (uses)	(1,226,000)	(1,226,000)	(1,918,242)	(692,242)
Net change in fund balance	\$ (993,505)	\$ (993,505)	(991,359)	\$ 2,146
Fund balance, beginning of period			4,705,615	
Fund balance, end of period			\$ 3,714,256	

(See independent auditor's report.)

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Illinois Municipal Retirement Fund

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 5,902,000	\$ 5,915,020	\$ 13,020
Intergovernmental	1,787,000	1,805,750	18,750
Miscellaneous	-	-	-
Total revenues	7,689,000	7,720,770	31,770
Expenditures, current			
General government			
Personnel	691,885	728,303	36,418
Public safety			
Personnel	4,587,086	4,828,531	241,445
Highways and streets			
Personnel	401,104	422,217	21,113
Health and welfare			
Personnel	855,794	900,839	45,045
Judicial			
Personnel	1,344,368	1,415,130	70,762
Total expenditures, current	7,880,237	8,295,020	414,783
Net change in fund balance	\$ (191,237)	(574,250)	\$ (383,013)
Fund balance, beginning of period		3,348,606	
Fund balance, end of period		\$ 2,774,356	

(See independent auditor's report.)

County of Winnebago, Illinois
Illinois Municipal Retirement Fund
Required Supplementary Information - Analysis of Funding Progress

September 30, 2013

County - ECO

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets (a)</i>	<i>Actuarial Liability (AAL) ---Entry Age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded Ratio (a/b)</i>	<i>Covered Payroll (c)</i>	<i>UAAL as a Percentage of Covered Payroll ((b-a)/c)</i>
12/31/12	\$ (232,154)	\$ 3,774,521	\$ 4,006,675	-6.15%	\$ 716,363	559.31%
12/31/11	(647,584)	3,180,509	3,828,093	-20.36%	657,660	582.08%
12/31/10	(960,434)	2,738,283	3,698,717	-35.07%	646,725	571.91%
12/31/09	(1,199,294)	2,784,400	3,983,694	-43.00%	680,177	585.68%
12/31/08	(2,009,252)	2,482,782	4,492,034	-81.00%	712,748	630.24%
12/31/07	243,492	3,597,012	3,353,520	7.00%	694,445	482.91%

County Regular Plan

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets (a)</i>	<i>Actuarial Liability (AAL) ---Entry Age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded Ratio (a/b)</i>	<i>Covered Payroll (c)</i>	<i>UAAL as a Percentage of Covered Payroll ((b-a)/c)</i>
12/31/12	\$ 105,731,834	\$ 128,184,054	\$22,452,220	82.48%	\$50,033,726	44.87%
12/31/11	99,561,166	121,943,529	22,382,363	81.65%	48,605,089	46.05%
12/31/10	95,251,385	115,522,003	20,270,618	82.45%	49,562,273	40.90%
12/31/09	93,777,094	116,643,446	22,866,352	80.40%	55,130,092	41.48%
12/31/08	88,679,302	107,006,355	18,327,053	82.87%	56,205,777	32.61%
12/31/07	111,536,522	107,857,770	(3,678,752)	103.41%	51,905,185	0.00%

Sheriff's Law Enforcement Personnel Plan (SLEP)

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets (a)</i>	<i>Actuarial Liability (AAL) ---Entry Age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded Ratio (a/b)</i>	<i>Covered Payroll (c)</i>	<i>UAAL as a Percentage of Covered Payroll ((b-a)/c)</i>
12/31/12	\$ 24,044,923	\$ 45,874,210	\$21,829,287	52.41%	\$ 9,915,484	220.15%
12/31/11	23,405,585	42,904,050	19,498,465	54.55%	9,192,407	212.11%
12/31/10	21,626,141	39,663,005	18,036,864	54.52%	9,191,506	196.23%
12/31/09	23,632,711	43,049,821	19,417,110	54.90%	9,990,430	194.36%
12/31/08	20,852,893	40,135,800	19,282,907	51.96%	10,315,831	186.93%
12/31/07	26,390,989	38,451,206	12,060,217	68.64%	9,264,425	130.18%

Information as of December 31, 2013 was not available at the time of printing.

(See independent auditor's report.)

County of Winnebago, Illinois
Illinois Municipal Retirement Fund
Required Supplementary Information - Employer Contributions

September 30, 2013

County - ECO

<i>Fiscal Year</i>	<i>Annual Required Contribution (ARC)</i>	<i>Annual Contribution</i>	<i>Percentage of ARC Contributed</i>	<i>Net Pension Obligation</i>
2013	\$ 333,869	\$ 333,869	100.0%	\$ 76,766
2012	340,590	340,590	100.0%	76,766
2011	347,715	327,924	94.3%	76,766
2010	458,366	401,391	88.0%	56,975
2009	361,330	361,330	100.0%	-
2008	311,840	311,840	100.0%	-

County Regular Plan

<i>Fiscal Year</i>	<i>Annual Required Contribution (ARC)</i>	<i>Annual Contribution</i>	<i>Percentage of ARC Contributed</i>	<i>Net Pension Obligation</i>
2013	\$ 5,646,044	\$ 5,629,663	99.7%	\$ 1,427,117
2012	5,324,409	5,128,532	96.3%	1,410,736
2011	5,213,331	4,586,646	88.0%	1,214,859
2010	4,881,135	4,292,961	88.0%	588,174
2009	4,307,803	4,307,803	100.0%	-
2008	4,503,519	4,503,519	100.0%	-

Sheriff's Law Enforcement Personnel Plan (SLEP)

<i>Fiscal Year</i>	<i>Annual Required Contribution (ARC)</i>	<i>Annual Contribution</i>	<i>Percentage of ARC Contributed</i>	<i>Net Pension Obligation</i>
2013	\$ 2,530,928	\$ 2,530,928	100.0%	\$ 115,559
2012	2,264,942	2,264,942	100.0%	115,559
2011	2,093,090	2,062,251	98.5%	115,559
2010	2,054,414	1,971,468	96.0%	82,946
2009	1,956,621	1,956,621	100.0%	-
2008	2,068,527	2,068,527	100.0%	-

(See independent auditor's report.)

County of Winnebago, Illinois
Other Post-Employment Benefit Plan
Required Supplementary Information - Analysis of Funding Progress

September 30, 2013

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets (a)</i>	<i>Actuarial Accrued Liability (AAL) ---Entry Age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded Ratio (a/b)</i>	<i>Covered Payroll (c)</i>	<i>UAAL as a Percentage of Covered Payroll ((b-a)/c)</i>
9/30/13	N/A	N/A	N/A	N/A	N/A	N/A
9/30/12	\$ -	\$ 1,375,491	\$ 1,375,491	0.00%	\$ 58,455,156	2.35%
9/30/11	N/A	N/A	N/A	N/A	N/A	N/A
9/30/10	-	4,434,201	4,434,201	0.00%	65,800,699	6.74%
9/30/09	-	5,365,141	5,365,141	0.00%	65,437,521	8.20%
9/30/08	-	6,131,610	6,131,610	0.00%	67,145,355	9.13%

Note: Actuarial valuations were not performed in fiscal year 2013 and 2011.

(See independent auditor's report.)

County of Winnebago, Illinois
Other Post-Employment Benefit Plan
Required Supplementary Information - Employer Contributions

September 30, 2013

<i>Fiscal Year Ended</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>Percentage of ARC Contributed</i>
2013	\$ 115,096	\$ 141,253	81.48%
2012	115,096	418,698	27.49%
2011	139,768	433,623	32.23%
2010	323,089	556,234	58.09%
2009	241,822	621,149	38.93%
2008	344,044	625,225	55.03%

(See independent auditor's report.)

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2013

Note 1 - Budgetary Basis of Accounting

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:

- Rental Housing Fee Fund,
- Drug Enforcement Fund,
- Working Cash Fund,
- Community Development Grants Fund,
- City Election Fund,
- 2013A Series Refunded Bonds Fund,
- 2013B Admin Bonds Fund,
- 2013C Series Refunded Bonds Fund,
- 2006D Debt Certificate Projects Fund,
- Downtown Parking Lots Fund

Transfers from one appropriation within a fund to another of the same fund, not affecting the total amount appropriated, may only be made by the County Board. Also, 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 and are revised during the year, as more current data becomes available.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2013

Note 2 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2013:

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund			
<i>General government function</i>			
City Election			
Personnel	\$ 124,100	\$ 124,612	\$ (512)
County Auditor			
Personnel	248,222	251,429	(3,207)
County Board			
Supplies and services	19,596	19,946	(350)
Capital outlay	-	99	(99)
County Clerk			
Supplies and services	443,087	443,386	(299)
Miscellaneous County			
Supplies and services	732,393	802,657	(70,264)
Human Resources			
Personnel	471,273	473,840	(2,567)
Recorder of deeds			
Personnel	602,704	604,043	(1,339)
Treasurer			
Supplies and services	119,697	120,129	(432)
<i>Public Safety</i>			
County Jail			
Supplies and services	2,934,803	3,008,412	(73,609)
Chief Probation Office			
Supplies and services	77,753	79,850	(2,097)
Civil Defense			
Supplies and services	32,998	35,340	(2,342)
Juvenile Day/Evening Reporting			
Supplies and services	11,605	11,736	(131)
Public Safety Building Costs			
Supplies and services	876,524	912,417	(35,893)
Sheriff's Office			
Supplies and services	1,200,731	1,207,702	(6,971)
Debt service			
Principal	193,939	246,549	(52,610)
Interest	-	8,938	(8,938)

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2013

Note 2 - Expenditures over Appropriations (Continued)

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund (continued)			
<i>Judicial</i>			
State's Attorney			
Supplies and services	\$ 402,854	\$ 432,231	\$ (29,377)
Clerk of the Circuit Court			
Supplies and services	210,787	217,501	(6,714)
Circuit Court			
Supplies and services	619,962	624,486	(4,524)
Coroner			
Supplies and services	380,911	397,549	(16,638)
Capital outlay	-	1,601	(1,601)
Motor Fuel Tax Fund			
Highways and streets			
Supplies and services	2,074,000	2,169,841	(95,841)
Illinois Municipal Retirement Fund			
Public safety			
Personnel	4,587,086	4,828,531	(241,445)
Vital Records Fee Fund			
Capital outlay	29,000	31,156	(2,156)
Maintenance and Child Support Collection Fund			
Judicial			
Personnel	79,772	82,773	(3,001)
Children's Waiting Room Fund			
Judicial			
Supplies and services	135,400	136,984	(1,584)
9-1-1 Operations Fund			
Public safety			
Supplies and services	1,422,634	1,501,182	(78,548)
Children's Advocacy Project Fund			
Judicial			
Personnel	457,373	459,568	(2,195)
Toll Bridge Operations Fund			
Highways and streets			
Supplies and services	-	134,970	(134,970)

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2013

Note 2 - Expenditures over Appropriations (Continued)

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
Employer Social Security Fund			
General government			
Personnel	\$ 498,226	\$ 517,933	\$ (19,707)
Public safety			
Personnel	1,404,090	1,459,628	(55,538)
Highways and streets			
Personnel	271,760	282,509	(10,749)
Health and welfare			
Personnel	1,358,797	1,412,543	(53,746)
Judicial			
Personnel	996,451	1,035,865	(39,414)
Sheriff's Department Grant Fund			
Public safety			
Personnel	-	30,903	(30,903)
State's Attorney Grants Fund			
Judicial			
Personnel	317,060	320,341	(3,281)
Court Services Grants Fund			
Public safety			
Personnel	-	1,121	(1,121)
County Highway Fund			
Highways and streets			
Debt service			
Principal	-	131,484	(131,484)
Capital outlay	1,530,000	1,943,167	(413,167)
Central Services Fund			
Operating expnses			
Supplies and services	2,266,756	2,415,643	(148,887)

Other Supplementary Information



County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Object Class
Budget and Actual
Other Supplementary Information - General Fund

For The Year Ended September 30, 2013

	<i>Personnel</i>			<i>Variance with</i>
	<i>Budget</i>		<i>Actual</i>	<i>Final Budget</i>
	<i>Original</i>	<i>Final</i>		<i>Over</i>
				<i>(Under)</i>
General Government				
Building Maintenance	\$ 76,085	\$ 76,085	\$ 75,438	\$ (647)
City Election	124,100	124,100	124,612	512
County Auditor	248,222	248,222	251,429	3,207
County Board	556,068	556,068	545,252	(10,816)
County Clerk	541,091	511,091	491,713	(19,378)
Finance	267,039	267,039	266,614	(425)
Miscellaneous County	-	-	-	-
Human Resources	471,273	471,273	473,840	2,567
Purchasing	142,849	142,849	142,137	(712)
Planning	780,453	812,953	809,187	(3,766)
Recorder of Deeds	592,704	602,704	604,043	1,339
Superintendent of Education	300,431	300,431	292,790	(7,641)
Supervisor of Assessment	783,045	783,045	775,998	(7,047)
Treasurer	364,198	370,198	369,712	(486)
Information Technology	76,442	76,442	73,247	(3,195)
Total General Government	5,324,000	5,342,500	5,296,012	(46,488)
Public Safety				
911 Center	1,109,175	1,109,175	1,079,568	(29,607)
County Jail	3,187,464	3,187,464	3,187,464	-
Chief Probation Office	2,321,081	2,321,081	2,264,198	(56,883)
Civil Defense	76,552	76,552	68,239	(8,313)
Dependent Children	-	-	-	-
Juvenile Day / Evening Reporting	199,021	199,021	197,647	(1,374)
Juvenile Probation	1,616,253	1,618,253	1,616,877	(1,376)
Public Safety Building Costs	-	-	-	-
Sheriff's Office	11,874,745	11,874,745	11,874,745	-
Records	183,171	183,171	183,171	-
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
Total Public Safety	20,567,462	20,569,462	20,471,909	(97,553)
Judicial				
State's Attorney	3,441,419	3,437,916	3,437,372	(544)
Clerk of the Circuit Court	2,210,956	2,210,956	2,203,897	(7,059)
Circuit Court	1,312,195	1,312,195	1,312,138	(57)
Coroner	659,258	670,258	659,233	(11,025)
Jury Commission	144,807	146,807	145,023	(1,784)
Public Defender	1,493,291	1,493,291	1,490,292	(2,999)
Total Judicial	9,261,926	9,271,423	9,247,955	(23,468)
Total Expenditures	\$35,153,388	\$35,183,385	\$35,015,876	#####

(This schedule is continued on the following pages.)

<i>Supplies and Services</i>			<i>Variance with</i>	<i>Total Expenditures, Current</i>			<i>Variance with</i>
<i>Budget</i>		<i>Actual</i>	<i>Final Budget</i>	<i>Budget</i>		<i>Actual</i>	<i>Final Budget</i>
<i>Original</i>	<i>Final</i>		<i>Over</i>	<i>Original</i>	<i>Final</i>		<i>Over</i>
			<i>(Under)</i>				<i>(Under)</i>
\$ 1,306,785	\$ 1,306,785	\$ 1,284,827	\$ (21,958)	\$ 1,382,870	\$ 1,382,870	\$ 1,360,265	\$ (22,605)
-	-	-	-	124,100	124,100	124,612	512
6,444	6,444	6,253	(191)	254,666	254,666	257,682	3,016
19,596	19,596	19,946	350	575,664	575,664	565,198	(10,466)
413,087	443,087	443,386	299	954,178	954,178	935,099	(19,079)
5,638	5,638	5,324	(314)	272,677	272,677	271,938	(739)
532,393	732,393	802,657	70,264	532,393	732,393	802,657	70,264
59,855	59,855	35,959	(23,896)	531,128	531,128	509,799	(21,329)
4,030	4,030	3,905	(125)	146,879	146,879	146,042	(837)
97,509	121,009	116,485	(4,524)	877,962	933,962	925,672	(8,290)
20,516	20,516	19,467	(1,049)	613,220	623,220	623,510	290
157,514	157,514	156,043	(1,471)	457,945	457,945	448,833	(9,112)
197,429	197,429	177,934	(19,495)	980,474	980,474	953,932	(26,542)
125,697	119,697	120,129	432	489,895	489,895	489,841	(54)
1,760	1,760	1,760	-	78,202	78,202	75,007	(3,195)
2,948,253	3,195,753	3,194,075	(1,678)	8,272,253	8,538,253	8,490,087	(48,166)
618,043	618,043	599,900	(18,143)	1,727,218	1,727,218	1,679,468	(47,750)
2,934,803	2,934,803	3,008,412	73,609	6,122,267	6,122,267	6,195,876	73,609
77,753	77,753	79,850	2,097	2,398,834	2,398,834	2,344,048	(54,786)
32,998	32,998	35,340	2,342	109,550	109,550	103,579	(5,971)
287,419	287,419	211,352	(76,067)	287,419	287,419	211,352	(76,067)
11,605	11,605	11,736	131	210,626	210,626	209,383	(1,243)
54,154	76,210	60,707	(15,503)	1,670,407	1,694,463	1,677,584	(16,879)
816,524	876,524	912,417	35,893	816,524	876,524	912,417	35,893
1,200,731	1,200,731	1,207,702	6,971	13,075,476	13,075,476	13,082,447	6,971
7,365	7,365	6,431	(934)	190,536	190,536	189,602	(934)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,041,395	6,123,451	6,133,847	10,396	26,608,857	26,692,913	26,605,756	(87,157)
342,854	402,854	432,231	29,377	3,784,273	3,840,770	3,869,603	28,833
210,787	210,787	217,501	6,714	2,421,743	2,421,743	2,421,398	(345)
619,962	619,962	624,486	4,524	1,932,157	1,932,157	1,936,624	4,467
380,911	380,911	397,549	16,638	1,040,169	1,051,169	1,056,782	5,613
233,558	245,558	233,824	(11,734)	378,365	392,365	378,847	(13,518)
83,149	83,149	81,997	(1,152)	1,576,440	1,576,440	1,572,289	(4,151)
1,871,221	1,943,221	1,987,588	44,367	11,133,147	11,214,644	11,235,543	20,899
\$10,860,869	\$ 11,262,425	\$ 11,315,510	\$ 53,085	\$46,014,257	\$46,445,810	\$46,331,386	\$ (114,424)

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Object Class
Budget and Actual
Other Supplementary Information - General Fund (Continued)

For The Year Ended September 30, 2013

	<i>Debt Service</i>			<i>Variance with Final Budget Over (Under)</i>
	<i>Budget</i>		<i>Actual</i>	
	<i>Original</i>	<i>Final</i>		
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	-	-	-	-
Total General Government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Juvenile Day / Evening Reporting	-	-	-	-
Juvenile Probation	-	-	-	-
Public Safety Building Costs	-	-	-	-
Sheriff's Office	-	-	-	-
Records	-	-	-	-
Installment note related activities - principal	238,939	193,939	246,549	52,610
Installment note related activities - interest	-	-	8,938	8,938
Total Public Safety	238,939	193,939	255,487	61,548
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Total Judicial	-	-	-	-
Total Expenditures	\$ 238,939	\$ 193,939	\$ 255,487	\$ 61,548

(This schedule is continued on the following pages.)

<i>Capital Outlay</i>				<i>Variance with Final Budget Over (Under)</i>
<i>Budget</i>		<i>Actual</i>		
<i>Original</i>	<i>Final</i>			
\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-
-	-	-	-	-
-	-	99	-	99
-	-	-	-	-
367,868	1,687,420	1,478,258	-	(209,162)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
367,868	1,687,420	1,478,357	-	(209,063)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
110,000	500,000	485,435	-	(14,565)
-	-	-	-	-
-	-	-	-	-
110,000	500,000	485,435	-	(14,565)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,601	-	1,601
-	-	-	-	-
-	-	-	-	-
-	-	1,601	-	1,601
\$ 477,868	\$ 2,187,420	\$ 1,965,393	\$ -	(222,027)

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Object Class
Budget and Actual
Other Supplementary Information - General Fund (Continued)

For The Year Ended September 30, 2013

	<i>Total Expenditures</i>			<i>Variance with</i>
	<i>Budget</i>		<i>Actual</i>	<i>Final Budget</i>
	<i>Original</i>	<i>Final</i>		<i>Over</i>
				<i>(Under)</i>
General Government				
Building Maintenance	\$ 1,382,870	\$ 1,382,870	\$ 1,360,265	\$ (22,605)
City Election	124,100	124,100	124,612	512
County Auditor	254,666	254,666	257,682	3,016
County Board	575,664	575,664	565,297	(10,367)
County Clerk	954,178	954,178	935,099	(19,079)
Finance	272,677	272,677	271,938	(739)
Miscellaneous County	900,261	2,419,813	2,280,915	(138,898)
Human Resources	531,128	531,128	509,799	(21,329)
Purchasing	146,879	146,879	146,042	(837)
Planning	877,962	933,962	925,672	(8,290)
Recorder of Deeds	613,220	623,220	623,510	290
Superintendent of Education	457,945	457,945	448,833	(9,112)
Supervisor of Assessment	980,474	980,474	953,932	(26,542)
Treasurer	489,895	489,895	489,841	(54)
Information Technology	78,202	78,202	75,007	(3,195)
Total General Government	8,640,121	10,225,673	9,968,444	(257,229)
Public Safety				
911 Center	1,727,218	1,727,218	1,679,468	(47,750)
County Jail	6,122,267	6,122,267	6,195,876	73,609
Chief Probation Office	2,398,834	2,398,834	2,344,048	(54,786)
Civil Defense	109,550	109,550	103,579	(5,971)
Dependent Children	287,419	287,419	211,352	(76,067)
Juvenile Day / Evening Reporting	210,626	210,626	209,383	(1,243)
Juvenile Probation	1,670,407	1,694,463	1,677,584	(16,879)
Public Safety Building Costs	816,524	876,524	912,417	35,893
Sheriff's Office	13,185,476	13,575,476	13,567,882	(7,594)
Records	190,536	190,536	189,602	(934)
Installment note related activities - principal	238,939	193,939	246,549	52,610
Installment note related activities - interest	-	-	8,938	8,938
Total Public Safety	26,957,796	27,386,852	27,346,678	(40,174)
Judicial				
State's Attorney	3,784,273	3,840,770	3,869,603	28,833
Clerk of the Circuit Court	2,421,743	2,421,743	2,421,398	(345)
Circuit Court	1,932,157	1,932,157	1,936,624	4,467
Coroner	1,040,169	1,051,169	1,058,383	7,214
Jury Commission	378,365	392,365	378,847	(13,518)
Public Defender	1,576,440	1,576,440	1,572,289	(4,151)
Total Judicial	11,133,147	11,214,644	11,237,144	22,500
Total Expenditures	\$46,731,064	\$48,827,169	\$48,552,266	\$ (274,903)

(See independent auditor's report.)



Nonmajor Governmental Funds
Combining Statements and Schedules



County of Winnebago, Illinois
Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2013

Assets	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Total</i>
Cash and investments	\$27,652,262	\$12,598,109	\$ 5,642,360	\$ 673,933	\$46,566,664
Property taxes receivable, net	18,594,840	-	-	-	18,594,840
Other receivables	1,147,085	-	-	-	1,147,085
Due from other governmental units and agencies	2,995,395	-	901,622	-	3,897,017
Notes receivable, net	1,107,444	-	-	-	1,107,444
Total assets	\$51,497,026	\$12,598,109	\$ 6,543,982	\$ 673,933	\$71,313,050
Liabilities, deferred inflows of resources and fund balances					
Liabilities					
Accounts payable	\$ 3,517,374	\$ 678	\$ 162,108	\$ 2,356	\$ 3,682,516
Accrued payroll	606,491	-	-	-	606,491
Due to other funds	405,676	24,300	-	-	429,976
Unearned revenue	1,435,129	-	-	-	1,435,129
Contract retainage	28,429	-	148,360	-	176,789
Total liabilities	5,993,099	24,978	310,468	2,356	6,330,901
Deferred inflows of resources					
Unavailable revenue	18,691,623	-	-	-	18,691,623
Total deferred inflows of resources	18,691,623	-	-	-	18,691,623
Total liabilities and deferred inflows of resources	24,684,722	24,978	310,468	2,356	25,022,524
Fund balances					
Restricted for economic development	1,282,988	-	-	-	1,282,988
Restricted for capital improvements	-	-	3,179,136	-	3,179,136
Restricted for highways and streets	11,534,125	-	-	-	11,534,125
Restricted for public safety	5,257,914	-	-	-	5,257,914
Restricted for health and welfare	5,435,013	-	-	-	5,435,013
Restricted for judicial purposes	474,107	-	-	-	474,107
Restricted for specific purposes	721,666	-	-	-	721,666
Restricted for geographical information systems	184,387	-	-	-	184,387
Restricted for equipment replacement	20,092	-	-	-	20,092
Restricted for retirement	1,819,456	-	-	-	1,819,456
Restricted for tort liability	27,684	-	-	-	27,684
Restricted for debt service	-	12,597,431	-	-	12,597,431
Restricted for working cash	-	-	-	671,577	671,577
Unrestricted					
Assigned for capital projects	-	-	3,054,378	-	3,054,378
Assigned for public health	-	-	-	-	-
Assigned for highways and streets	297,716	-	-	-	297,716
Unassigned	(242,844)	(24,300)	-	-	(267,144)
Total fund balances	26,812,304	12,573,131	6,233,514	671,577	46,290,526
Total liabilities, deferred inflows of resources, and fund balances	\$51,497,026	\$12,598,109	\$ 6,543,982	\$ 673,933	\$71,313,050

(See independent auditor's report.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds

For The Year Ended September 30, 2013

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Totals</i>
Revenues					
Taxes	\$ 18,899,900	\$ -	\$ -	\$ -	\$ 18,899,900
Intergovernmental	16,383,559	1,270,710	50,822	-	17,705,091
Charges for services	9,049,847	-	3,237,983	-	12,287,830
Licenses and permits	627,258	-	-	-	627,258
Investment income	32,345	-	-	-	32,345
Fines and forfeitures	-	352,500	-	-	352,500
Miscellaneous	402,582	4,806	23,910	-	431,298
Total revenues	45,395,491	1,628,016	3,312,715	-	50,336,222
Expenditures, current					
General government	3,602,844	477,770	3,255,100	-	7,335,714
Public safety	9,331,596	-	-	-	9,331,596
Highways and streets	5,655,779	-	-	-	5,655,779
Health and welfare	15,004,536	-	-	-	15,004,536
Judicial	5,156,945	-	-	-	5,156,945
Total expenditures, current	38,751,700	477,770	3,255,100	-	42,484,570
Debt service					
Principal	131,484	9,918,728	350,000	-	10,400,212
Interest and fiscal charges	-	5,850,241	-	-	5,850,241
Capital outlay	4,657,588	-	4,814,740	-	9,472,328
Total expenditures	43,540,772	16,246,739	8,419,840	-	68,207,351
Excess of revenues over (under)					
expenditures	1,854,719	(14,618,723)	(5,107,125)	-	(17,871,129)
Other financing sources (uses)					
Transfers in	1,533,067	13,652,478	858,680	-	16,044,225
Transfers (out)	(4,500,783)	(452,393)	(1,504,542)	-	(6,457,718)
Proceeds from capital lease	760,886	-	-	-	760,886
Issuance of bonds	-	-	6,000,000	-	6,000,000
Issuance of refunding bonds	-	50,185,000	-	-	50,185,000
Premium on issuance of bonds	-	8,578,868	88,993	-	8,667,861
Payment to refunding escrow agent	-	(58,282,695)	-	-	(58,282,695)
Issuance of other long term debt	-	-	700,000	-	700,000
Total other financing sources (uses)	(2,206,830)	13,681,258	6,143,131	-	17,617,559
Net change in fund balance	(352,111)	(937,465)	1,036,006	-	(253,570)
Fund balance, beginning of period	27,164,415	13,510,596	5,197,508	671,577	46,544,096
Fund balance, end of period	\$ 26,812,304	\$ 12,573,131	\$ 6,233,514	\$ 671,577	\$ 46,290,526

(See independent auditor's report.)

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:

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.

Special Revenue Funds (Continued)

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.

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.

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 Operations Fund - Used to account for expenditures of the WinGIS Agency Budget. The WinGIS Agency is composed of eight governmental agencies that have combined resources through an Intergovernmental Agreement to create a single entity dedicated to creating a single data base geographic information system. The Intergovernmental Agreement restricts the use of the fees to the GIS system.

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.

Special Revenue Funds (Continued)

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.

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.

Toll Bridge Operations Fund - Used to account for the revenues related to the Toll Bridge, the use of which is restricted by county ordinance (No 97CO-23) to the repayment of debt issued for the toll bridge and the maintenance of the toll bridge.

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.

Tort Liability Fund - Used to account for property tax levy and use of which is restricted to the County's tort expenditures.

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.

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.

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

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.

Special Revenue Funds (Continued)

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.

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

Health 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 of Winnebago, Illinois
 Combining Balance Sheet
 Nonmajor Special Revenue Funds

September 30, 2013

	<i>Document Storage Fee Fund</i>	<i>Treasurer's Delinquent Tax Fee Fund</i>	<i>Vital Records Fee Fund</i>	<i>Recorder's Document Fee Fund</i>
Assets				
Cash and investments	\$ 186,415	\$ 21,870	\$ 141,962	\$ 598,493
Property taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Other receivables	53,824	-	-	-
Due from other governmental units and agencies	-	-	-	-
Notes receivable, net	-	-	-	-
Total assets	\$ 240,239	\$ 21,870	\$ 141,962	\$ 598,493
Liabilities, deferred inflows of resources and fund balance (deficit)				
Liabilities				
Accounts payable	\$ 17,961	\$ -	\$ -	\$ 16,477
Accrued payroll	16,079	1,778	-	2,312
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage	-	-	-	-
Total liabilities	34,040	1,778	-	18,789
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	34,040	1,778	-	18,789
Fund balances				
Restricted for economic development	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for judicial purposes	206,199	-	-	-
Restricted for specific purposes	-	-	141,962	579,704
Restricted for geographical information systems	-	-	-	-
Restricted for equipment replacement	-	20,092	-	-
Restricted for retirement	-	-	-	-
Restricted for tort liability	-	-	-	-
Unrestricted	-	-	-	-
Assigned for highways and streets	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	206,199	20,092	141,962	579,704
Total liabilities, deferred inflows of resources and fund balances (deficit)	\$ 240,239	\$ 21,870	\$ 141,962	\$ 598,493

<i>Court Automation Fee Fund</i>	<i>Court Security Fee Fund</i>	<i>Victim Impact Panel Fee Fund</i>	<i>Maintenance and Child Support Collection Fund</i>	<i>Children's Waiting Room Fund</i>	<i>Rental Housing Fee Fund</i>	<i>Drug Enforcement Fund</i>	<i>9-1-1 Operations Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ 151,030	\$ 1,215	\$ 658,126	\$ 3,065,051
-	-	-	-	-	-	-	-
53,738	32,825	-	1,120	9,500	-	-	96,045
-	-	-	-	-	-	-	496,154
-	-	-	-	-	-	-	-
\$ 53,738	\$ 32,825	\$ -	\$ 1,120	\$ 160,530	\$ 1,215	\$ 658,126	\$ 3,657,250
\$ -	\$ -	\$ 600	\$ -	\$ 21,833	\$ 41,427	\$ -	\$ 99,133
9,983	-	-	3,067	-	-	-	-
118,773	26,746	7,554	85,860	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
128,756	26,746	8,154	88,927	21,833	41,427	-	99,133
-	-	-	-	-	-	-	148,078
-	-	-	-	-	-	-	148,078
128,756	26,746	8,154	88,927	21,833	41,427	-	247,211
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	6,079	-	-	-	-	658,126	3,410,039
-	-	-	-	-	-	-	-
-	-	-	-	138,697	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(75,018)	-	(8,154)	(87,807)	-	(40,212)	-	-
(75,018)	6,079	(8,154)	(87,807)	138,697	(40,212)	658,126	3,410,039
\$ 53,738	\$ 32,825	\$ -	\$ 1,120	\$ 160,530	\$ 1,215	\$ 658,126	\$ 3,657,250

(This statement is continued on the following pages.)

County of Winnebago, Illinois
 Combining Balance Sheet
 Nonmajor Special Revenue Funds (Continued)

September 30, 2013

Assets	<i>Probation Services Fee Fund</i>	<i>Neutral Site Custody Exchange Fund</i>	<i>Coroner Fee Fund</i>	<i>Deferred Prosecution Program Fund</i>	<i>County Detention Home Fund</i>
Cash and cash equivalents	\$ 681,174	\$ 25,775	\$ 21,496	\$ -	\$ 475,782
Property taxes receivable	-	-	-	-	1,489,495
Allowance for uncollectible taxes	-	-	-	-	(14,395)
Other receivables	28,387	7,838	-	-	-
Due from other governmental units and agencies	-	-	-	-	287,051
Notes receivable, net	-	-	-	-	-
Total assets	\$ 709,561	\$ 33,613	\$ 21,496	\$ -	\$ 2,237,933
Liabilities, deferred inflows of resources, and fund balances (deficit)					
Liabilities					
Accounts payable	\$ 18,518	\$ 25,469	\$ -	\$ -	\$ 30,690
Accrued payroll	-	-	-	1,276	71,464
Due to other funds	-	-	-	2,320	-
Unearned revenue	-	-	-	-	287,051
Contract retainage	-	-	-	-	-
Total liabilities	18,518	25,469	-	3,596	389,205
Deferred inflows of resources					
Unavailable revenue	-	-	-	-	1,425,108
Total deferred inflows of resources	-	-	-	-	1,425,108
Total liabilities and deferred inflows of resources	18,518	25,469	-	3,596	1,814,313
Fund balance					
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	691,043	-	21,496	-	423,620
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	8,144	-	-	-
Restricted for specific purposes	-	-	-	-	-
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	-	-	-	-
Restricted for tort liability	-	-	-	-	-
Unrestricted	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Unassigned	-	-	-	(3,596)	-
Total fund balance (deficit)	691,043	8,144	21,496	(3,596)	423,620
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 709,561	\$ 33,613	\$ 21,496	\$ -	\$ 2,237,933

<i>Geographic Information System Operations Fund</i>	<i>Geographic Information System Fund</i>	<i>Historical Museum Fund</i>	<i>Children's Advocacy Project Fund</i>	<i>County Bridge and Improvement Fund</i>	<i>Federal Matching Aid Fund</i>
\$ 203,393	\$ 1	\$ -	\$ 64,510	\$ 1,799,595	\$ 2,749,195
-	-	73,099	157,459	382,831	1,908,990
-	-	(707)	(1,521)	(3,707)	(18,434)
-	-	-	2,229	-	-
-	-	-	45,861	438	67,742
-	-	-	-	-	-
\$ 203,393	\$ 1	\$ 72,392	\$ 268,538	\$ 2,179,157	\$ 4,707,493
\$ 9,323	\$ -	\$ 6,923	\$ 1,650	\$ 199,429	\$ 787,715
9,684	-	2,242	18,861	-	-
-	-	21,291	-	-	-
-	-	-	-	-	-
-	-	-	-	11,519	12,715
19,007	-	30,456	20,511	210,948	800,430
-	-	69,993	150,605	366,993	1,824,966
-	-	69,993	150,605	366,993	1,824,966
19,007	-	100,449	171,116	577,941	2,625,396
-	-	-	-	-	-
-	-	-	-	1,601,216	2,082,097
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	97,422	-	-
-	-	-	-	-	-
184,386	1	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(28,057)	-	-	-
184,386	1	(28,057)	97,422	1,601,216	2,082,097
\$ 203,393	\$ 1	\$ 72,392	\$ 268,538	\$ 2,179,157	\$ 4,707,493

(This statement is continued on the following pages.)

County of Winnebago, Illinois
 Combining Balance Sheet
 Nonmajor Special Revenue Funds (Continued)

September 30, 2013

	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Tort Liability Fund</i>	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Court Services Grants Fund</i>
Assets							
Cash and cash equivalents	\$ -	\$ 195,389	\$ 1,897,587	\$ 216,138	\$ -	\$ 11,863	\$ 22,875
Property taxes receivable	-	285,865	3,623,441	4,383,643	-	-	-
Allowance for uncollectible taxes	-	(2,768)	(35,125)	(42,310)	-	-	-
Other receivables	-	-	-	543,279	-	-	-
Due from other governmental units and agencies	-	-	1,232	165	96,000	-	-
Notes receivable, net	-	-	-	-	-	-	-
Total assets	\$ -	\$ 478,486	\$ 5,487,135	\$ 5,100,915	\$ 96,000	\$ 11,863	\$ 22,875
Liabilities, deferred inflows of resources, and fund balances (deficit)							
Liabilities							
Accounts payable	\$ -	\$ 5,211	\$ 190,280	\$ 341,262	\$ 38,157	\$ -	\$ -
Accrued payroll	-	-	-	-	-	9,646	569
Due to other funds	-	-	-	-	30,396	-	-
Unearned revenue	-	-	-	-	4,459	-	-
Contract retainage	-	-	-	-	-	-	-
Total liabilities	-	5,211	190,280	341,262	73,012	9,646	569
Deferred inflows of resources							
Unavailable revenue	-	274,032	3,477,399	4,731,969	-	-	-
Total deferred inflows of resources	-	274,032	3,477,399	4,731,969	-	-	-
Total liabilities and deferred inflows of resources	-	279,243	3,667,679	5,073,231	73,012	9,646	569
Fund balance							
Restricted for economic development	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	22,988	2,217	22,306
Restricted for health and welfare	-	199,243	-	-	-	-	-
Restricted for judicial purposes	-	-	-	-	-	-	-
Restricted for specific purposes	-	-	-	-	-	-	-
Restricted for geographical information system	-	-	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-	-	-
Restricted for retirement	-	-	1,819,456	-	-	-	-
Restricted for tort liability	-	-	-	27,684	-	-	-
Unrestricted							
Assigned for highways and streets	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	-	199,243	1,819,456	27,684	22,988	2,217	22,306
Total liabilities, deferred inflows of resources, and fund balance (deficit)	\$ -	\$ 478,486	\$ 5,487,135	\$ 5,100,915	\$ 96,000	\$ 11,863	\$ 22,875

<i>Community Development Grants Fund</i>	<i>FEMA Grant Fund</i>	<i>Circuit Court Grants Fund</i>	<i>City Election Fund</i>	<i>Law Library Fund</i>	<i>Civil Union and Marriage Fund</i>	<i>Health Fund</i>	<i>County Highway Fund</i>	<i>Totals</i>
\$ 175,544	\$ 313,090	\$ -	\$ -	\$ 1,046	\$ 8,590	\$5,163,771	\$ 8,801,286	\$27,652,262
-	-	-	825,000	-	-	2,930,678	2,679,186	18,739,687
-	-	-	-	-	-	-	(25,880)	(144,847)
-	-	298,350	-	19,950	-	-	-	1,147,085
-	-	-	-	-	-	1,745,508	255,244	2,995,395
1,107,444	-	-	-	-	-	-	-	1,107,444
\$ 1,282,988	\$ 313,090	\$ 298,350	\$ 825,000	\$ 20,996	\$ 8,590	\$ 9,839,957	\$ 11,709,836	\$ 51,497,026
\$ -	\$ -	\$ 137,029	\$ -	\$ 13,424	\$ -	\$ 634,248	\$ 880,615	\$ 3,517,374
-	-	13,065	-	3,134	-	328,953	114,378	606,491
-	-	112,736	-	-	-	-	-	405,676
-	313,090	24,903	-	-	-	805,626	-	1,435,129
-	-	-	-	-	-	-	4,195	28,429
-	313,090	287,733	-	16,558	-	1,768,827	999,188	5,993,099
-	-	-	825,000	-	-	2,835,360	2,562,120	18,691,623
-	-	-	825,000	-	-	2,835,360	2,562,120	18,691,623
-	313,090	287,733	825,000	16,558	-	4,604,187	3,561,308	24,684,722
1,282,988	-	-	-	-	-	-	-	1,282,988
-	-	-	-	-	-	-	7,850,812	11,534,125
-	-	-	-	-	-	-	-	5,257,914
-	-	-	-	-	-	5,235,770	-	5,435,013
-	-	10,617	-	4,438	8,590	-	-	474,107
-	-	-	-	-	-	-	-	721,666
-	-	-	-	-	-	-	-	184,387
-	-	-	-	-	-	-	-	20,092
-	-	-	-	-	-	-	-	1,819,456
-	-	-	-	-	-	-	-	27,684
-	-	-	-	-	-	-	297,716	297,716
-	-	-	-	-	-	-	-	(242,844)
1,282,988	-	10,617	-	4,438	8,590	5,235,770	8,148,528	26,812,304
\$ 1,282,988	\$ 313,090	\$ 298,350	\$ 825,000	\$ 20,996	\$ 8,590	\$ 9,839,957	\$ 11,709,836	\$ 51,497,026

(See independent auditor's report.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds

For The Year Ended September 30, 2013

	<i>Document Storage Fee Fund</i>	<i>Treasurer's Delinquent Tax Fee Fund</i>	<i>Vital Records Fee Fund</i>	<i>Recorder's Document Fee Fund</i>	<i>Court Automation Fee Fund</i>
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	666,650	38,776	52,415	453,158	664,793
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	666,650	38,776	52,415	453,158	664,793
Expenditures, current					
General government	-	41,910	12,567	312,880	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	665,179	-	-	-	331,763
Total expenditures, current	665,179	41,910	12,567	312,880	331,763
Debt Service					
Principal	-	-	-	-	-
Capital outlay	28,391	16,141	31,156	-	-
Total expenditures	693,570	58,051	43,723	312,880	331,763
Excess of revenues over (under) expenditures	(26,920)	(19,275)	8,692	140,278	333,030
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers (out)	(100,000)	-	-	-	(450,000)
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	(100,000)	-	-	-	(450,000)
Net change in fund balance	(126,920)	(19,275)	8,692	140,278	(116,970)
Fund balance (deficit), beginning of period	333,119	39,367	133,270	439,426	41,952
Fund balance (deficit), end of period	\$ 206,199	\$ 20,092	\$ 141,962	\$ 579,704	\$ (75,018)

<i>Court Security Fee Fund</i>	<i>Victim Impact Panel Fee Fund</i>	<i>Maintenance and Child Support Collection Fund</i>	<i>Children's Waiting Room Fund</i>	<i>Rental Housing Fee Fund</i>	<i>Drug Enforcement Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,129,611
422,819	3,151	61,719	120,720	488,583	-
-	-	-	-	-	-
-	-	-	-	-	42
-	-	-	-	-	-
422,819	3,151	61,719	120,720	488,583	1,129,653
-	-	-	-	487,719	-
-	-	-	-	-	1,156,196
-	-	-	-	-	-
-	-	-	-	-	-
-	6,000	82,773	136,984	-	-
-	6,000	82,773	136,984	487,719	1,156,196
-	-	-	-	-	-
-	-	-	-	-	155,919
-	6,000	82,773	136,984	487,719	1,312,115
422,819	(2,849)	(21,054)	(16,264)	864	(182,462)
-	-	-	-	-	-
(422,964)	-	-	-	-	-
-	-	-	-	-	-
(422,964)	-	-	-	-	-
(145)	(2,849)	(21,054)	(16,264)	864	(182,462)
6,224	(5,305)	(66,753)	154,961	(41,076)	840,588
\$ 6,079	\$ (8,154)	\$ (87,807)	\$ 138,697	\$ (40,212)	\$ 658,126

(This statement is continued on the following pages.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds (Continued)

For The Year Ended September 30, 2013

	<i>9-1-1 Operations Fund</i>	<i>Probation Services Fee Fund</i>	<i>Neutral Site Custody Exchange Fund</i>	<i>Coroner Fee Fund</i>	<i>Deferred Prosecution Program Fund</i>	<i>County Detention Home Fund</i>
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516,148
Intergovernmental	-	-	-	-	-	1,048,286
Charges for services	2,210,188	347,720	98,599	85,236	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	224
Total revenues	2,210,188	347,720	98,599	85,236	-	2,564,658
Expenditures, current						
General government	-	-	-	-	-	-
Public safety	1,501,182	116,744	98,021	65,000	-	2,585,278
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	-	-	3,596	-
Total expenditures, current	1,501,182	116,744	98,021	65,000	3,596	2,585,278
Debt Service						
Principal	-	-	-	-	-	-
Capital outlay	16,001	36,275	-	-	-	17,227
Total expenditures	1,517,183	153,019	98,021	65,000	3,596	2,602,505
Excess of revenues over (under) expenditures	693,005	194,701	578	20,236	(3,596)	(37,847)
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(470,000)	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-
Total other financing sources (uses)	(470,000)	-	-	-	-	-
Net change in fund balance	223,005	194,701	578	20,236	(3,596)	(37,847)
Fund balance (deficit), beginning of period	3,187,034	496,342	7,566	1,260	-	461,467
Fund balance (deficit), end of period	\$ 3,410,039	\$ 691,043	\$ 8,144	\$ 21,496	\$ (3,596)	\$ 423,620

<i>Geographic Information System Operations Fund</i>	<i>Geographic Information System Fund</i>	<i>Historical Museum Fund</i>	<i>Children's Advocacy Project Fund</i>	<i>County Bridge and Improvement Fund</i>	<i>Federal Matching Aid Fund</i>
\$ -	\$ -	\$ 72,767	\$ 161,726	\$ 367,912	\$ 1,989,211
-	-	-	251,683	50,883	347,601
309,086	458,871	-	-	-	54,735
-	-	-	-	-	-
-	-	12,332	102,659	-	-
309,086	458,871	85,099	516,068	418,795	2,391,547
416,294	-	137,705	-	-	-
-	-	-	-	-	-
-	-	-	-	8,922	636,079
-	-	-	-	-	-
-	-	-	528,733	-	-
416,294	-	137,705	528,733	8,922	636,079
-	-	-	-	-	-
33,122	-	105,752	-	529,882	693,649
449,416	-	243,457	528,733	538,804	1,329,728
(140,330)	458,871	(158,358)	(12,665)	(120,009)	1,061,819
109,816	-	50,000	-	458,759	-
-	(474,462)	-	-	-	(1,192,500)
-	-	-	-	-	-
109,816	(474,462)	50,000	-	458,759	(1,192,500)
(30,514)	(15,591)	(108,358)	(12,665)	338,750	(130,681)
214,900	15,592	80,301	110,087	1,262,466	2,212,778
\$ 184,386	\$ 1	\$ (28,057)	\$ 97,422	\$ 1,601,216	\$ 2,082,097

(This statement is continued on the following pages.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
Nonmajor Special Revenue Funds (Continued)

For The Year Ended September 30, 2013

	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Tort Liability Fund</i>	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Court Services Grants Fund</i>
Revenues							
Taxes	\$ -	\$ 274,915	\$ 3,363,863	\$ 4,629,326	\$ -	\$ -	\$ -
Intergovernmental	-	-	1,025,616	-	516,585	154,280	17,428
Charges for services	384,761	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Investment income	10	-	-	-	-	-	-
Other	-	-	8,395	1,077	34,556	-	-
Total revenues	384,771	274,915	4,397,874	4,630,403	551,141	154,280	17,428
Expenditures, current							
General government	-	-	517,933	785,612	-	-	-
Public safety	-	-	1,459,628	1,447,180	566,650	320,341	15,376
Highways and streets	134,970	-	282,509	206,740	-	-	-
Health and welfare	-	248,592	1,412,543	1,033,700	-	-	-
Judicial	-	-	1,035,865	661,568	-	-	-
Total expenditures, current	134,970	248,592	4,708,478	4,134,800	566,650	320,341	15,376
Debt Service							
Principal	-	-	-	-	-	-	-
Capital outlay							
Total expenditures	134,970	248,592	4,708,478	4,134,800	566,650	320,341	15,376
Excess of revenues over (under) expenditures	249,801	26,323	(310,604)	495,603	(15,509)	(166,061)	2,052
Other financing sources (uses)							
Transfers in	-	-	-	-	-	163,000	-
Transfers (out)	(354,857)	-	-	(989,000)	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-
Total other financing sources (uses)	(354,857)	-	-	(989,000)	-	163,000	-
Net change in fund balance	(105,056)	26,323	(310,604)	(493,397)	(15,509)	(3,061)	2,052
Fund balance (deficit), beginning of period	105,056	172,920	2,130,060	521,081	38,497	5,278	20,254
Fund balance (deficit), end of period	\$ -	\$ 199,243	\$ 1,819,456	\$ 27,684	\$ 22,988	\$ 2,217	\$ 22,306

<i>Community Development Grants Fund</i>	<i>FEMA Grant Fund</i>	<i>Circuit Court Grants Fund</i>	<i>City Election Fund</i>	<i>Law Library Fund</i>	<i>Civil Union and Marriage Fund</i>	<i>Health Fund</i>	<i>County Highway Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ -	\$ 867,674	\$ -	\$ -	\$ 2,890,900	\$ 2,765,458	\$ 18,899,900
-	899,610	1,487,829	-	-	-	7,951,634	1,502,513	16,383,559
-	-	-	-	258,760	7,370	1,019,313	842,424	9,049,847
-	-	-	-	-	-	627,258	-	627,258
32,281	-	-	-	-	2	10	-	32,345
-	-	-	-	-	-	169,039	74,300	402,582
32,281	899,610	1,487,829	867,674	258,760	7,372	12,658,154	5,184,695	45,395,491
-	22,550	-	867,674	-	-	-	-	3,602,844
-	-	-	-	-	-	-	-	9,331,596
-	-	-	-	-	-	-	4,386,559	5,655,779
-	-	-	-	-	-	12,309,701	-	15,004,536
-	-	1,424,544	-	275,043	4,897	-	-	5,156,945
-	22,550	1,424,544	867,674	275,043	4,897	12,309,701	4,386,559	38,751,700
-	-	-	-	-	-	-	131,484	131,484
-	877,060	-	-	-	-	173,846	1,943,167	4,657,588
-	899,610	1,424,544	867,674	275,043	4,897	12,483,547	6,461,210	43,540,772
32,281	-	63,285	-	(16,283)	2,475	174,607	(1,276,515)	1,854,719
-	-	25,750	-	-	-	-	725,742	1,533,067
-	-	-	-	-	-	(47,000)	-	(4,500,783)
-	-	-	-	-	-	-	760,886	760,886
-	-	25,750	-	-	-	(47,000)	1,486,628	(2,206,830)
32,281	-	89,035	-	(16,283)	2,475	127,607	210,113	(352,111)
1,250,707	-	(78,418)	-	20,721	6,115	5,108,163	7,938,415	27,164,415
\$ 1,282,988	\$ -	\$ 10,617	\$ -	\$ 4,438	\$ 8,590	\$ 5,235,770	\$ 8,148,528	\$ 26,812,304

(See independent auditor's report.)

County of Winnebago, Illinois
Document Storage Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 750,000	\$ 666,650	\$ (83,350)
Total revenues	750,000	666,650	(83,350)
Expenditures, current			
Judicial			
Personnel	579,302	491,714	(87,588)
Supplies and services	215,000	173,465	(41,535)
Total expenditures, current	794,302	665,179	(129,123)
Capital outlay	30,000	28,391	(1,609)
Total expenditures	824,302	693,570	(130,732)
Excess of revenues over expenditures	(74,302)	(26,920)	47,382
Other financing sources (uses)			
Transfers (out)	(100,000)	(100,000)	-
Total other financing sources (uses)	(100,000)	(100,000)	-
Net change in fund balance	<u>\$ (174,302)</u>	<u>(126,920)</u>	<u>\$ 47,382</u>
Fund balance, beginning of period		333,119	
Fund balance, end of period		<u>\$ 206,199</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Treasurer's Delinquent Tax Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 42,000	\$ 38,776	\$ (3,224)
Total revenues	42,000	38,776	(3,224)
Expenditures, current			
General government			
Personnel	42,000	41,910	(90)
Total expenditures, current	42,000	41,910	(90)
Capital outlay	17,500	16,141	(1,359)
Total expenditures	59,500	58,051	(1,449)
Net change in fund balance	<u>\$ (17,500)</u>	<u>(19,275)</u>	<u>\$ (1,775)</u>
Fund balance, beginning of period		<u>39,367</u>	
Fund balance, end of period		<u>\$ 20,092</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Vital Records Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 46,000	\$ 52,415	\$ 6,415
Total revenues	46,000	52,415	6,415
Expenditures, current			
General government			
Supplies and services	52,200	12,567	(39,633)
Total expenditures, current	52,200	12,567	(39,633)
Capital outlay	29,000	31,156	2,156
Total expenditures	81,200	43,723	(37,477)
Net change in fund balance	<u>\$ (35,200)</u>	8,692	<u>\$ 43,892</u>
Fund balance, beginning of period		133,270	
Fund balance, end of period		<u>\$ 141,962</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Recorder's Document Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 358,000	\$ 453,158	\$ 95,158
Total revenues	358,000	453,158	95,158
Expenditures, current			
General government			
Personnel	66,680	66,146	(534)
Supplies and services	267,078	246,734	(20,344)
Total expenditures, current	333,758	312,880	(20,878)
Net change in fund balance	\$ 24,242	140,278	\$ 116,036
Fund balance, beginning of period		439,426	
Fund balance, end of period		\$ 579,704	

(See independent auditor's report.)

County of Winnebago, Illinois
Court Automation Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 750,000	\$ 664,793	\$ (85,207)
Total revenues	750,000	664,793	(85,207)
Expenditures, current			
Judicial			
Personnel	332,503	331,763	(740)
Total expenditures, current	332,503	331,763	(740)
Excess of revenues over (under) expenditures	417,497	333,030	(84,467)
Other financing sources (uses)			
Transfers (out)	(450,000)	(450,000)	-
Total other financing sources (uses)	(450,000)	(450,000)	-
Net change in fund balance	<u>\$ (32,503)</u>	<u>(116,970)</u>	<u>\$ (84,467)</u>
Fund balance, beginning of period		41,952	
Fund deficit, end of period		<u>\$ (75,018)</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Court Security Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 512,000	\$ 422,819	\$ (89,181)
Total revenues	512,000	422,819	(89,181)
Expenditures, current			
None	-	-	-
Excess of revenues over (under) expenditures	512,000	422,819	(89,181)
Other financing sources (uses)			
Transfers (out)	(512,000)	(422,964)	89,036
Total other financing sources (uses)	(512,000)	(422,964)	89,036
Net change in fund balance	<u>\$ -</u>	<u>(145)</u>	<u>\$ (145)</u>
Fund balance, beginning of period		<u>6,224</u>	
Fund balance, end of period		<u>\$ 6,079</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Victim Impact Panel Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ -	\$ 3,151	\$ 3,151
Total revenues	-	3,151	3,151
Expenditures, current			
Judicial			
Supplies and services	8,000	6,000	(2,000)
Total expenditures, current	8,000	6,000	(2,000)
Capital outlay	2,000	-	(2,000)
Total expenditures	10,000	6,000	(4,000)
Net change in fund balance	<u>\$ (10,000)</u>	<u>(2,849)</u>	<u>\$ 7,151</u>
Fund deficit, beginning of period		<u>(5,305)</u>	
Fund deficit, end of period		<u>\$ (8,154)</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Maintenance and Child Support Collection Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 100,000	\$ 61,719	\$ (38,281)
Total revenues	100,000	61,719	(38,281)
Expenditures, current			
Judicial			
Personnel	79,772	82,773	3,001
Total expenditures, current	79,772	82,773	3,001
Net change in fund balance	<u>\$ 20,228</u>	<u>(21,054)</u>	<u>\$ (41,282)</u>
Fund deficit, beginning of period		<u>(66,753)</u>	
Fund deficit, end of period		<u>\$ (87,807)</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Children's Waiting Room Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 130,000	\$ 120,720	\$ (9,280)
Total revenues	130,000	120,720	(9,280)
Expenditures, current			
Judicial			
Supplies and services	135,400	136,984	1,584
Total expenditures, current	135,400	136,984	1,584
Net change in fund balance	<u>\$ (5,400)</u>	<u>(16,264)</u>	<u>\$ (10,864)</u>
Fund balance, beginning of period		154,961	
Fund balance, end of period		<u>\$ 138,697</u>	

(See independent auditor's report.)

County of Winnebago, Illinois

9-1-1 Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 2,125,000	\$ 2,210,188	\$ 85,188
Total revenues	2,125,000	2,210,188	85,188
Expenditures, current			
Public safety			
Supplies and services	1,422,634	1,501,182	78,548
Total expenditures, current	1,422,634	1,501,182	78,548
Capital outlay	16,250	16,001	(249)
Total expenditures	1,438,884	1,517,183	78,299
Excess of revenues over (under) expenditures	686,116	693,005	6,889
Other financing sources (uses)			
Transfers (out)	(469,500)	(470,000)	(500)
Total other financing sources (uses)	(469,500)	(470,000)	(500)
Net change in fund balance	\$ 216,616	223,005	\$ 6,389
Fund balance, beginning of period		3,187,034	
Fund balance, end of period		\$ 3,410,039	

(See independent auditor's report.)

County of Winnebago, Illinois
Probation Services Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 250,000	\$ 347,720	\$ 97,720
Total revenues	250,000	347,720	97,720
Expenditures, current			
Public safety			
Supplies and services	217,000	116,744	(100,256)
Total expenditures, current	217,000	116,744	(100,256)
Capital outlay	40,000	36,275	(3,725)
Total expenditures	257,000	153,019	(103,981)
Net change in fund balance	<u>\$ (7,000)</u>	194,701	<u>\$ 201,701</u>
Fund balance, beginning of period		496,342	
Fund balance, end of period		<u>\$ 691,043</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Neutral Site Custody Exchange Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 108,000	\$ 98,599	\$ (9,401)
Total revenues	108,000	98,599	(9,401)
Expenditures, current			
Public Safety			
Supplies and services	108,000	98,021	(9,979)
Total expenditures, current	108,000	98,021	(9,979)
Net change in fund balance	\$ -	578	\$ 578
Fund balance, beginning of period		7,566	
Fund balance, end of period		\$ 8,144	

(See independent auditor's report.)

County of Winnebago, Illinois
Coroner Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 80,000	\$ 85,236	\$ 5,236
Total revenues	80,000	85,236	5,236
Expenditures, current			
Public Safety			
Personnel	20,000	20,000	-
Supplies and services	45,000	45,000	-
Total expenditures, current	65,000	65,000	-
Capital outlay	15,000	-	(15,000)
Total expenditures	80,000	65,000	(15,000)
Net change in fund balance	\$ -	20,236	\$ 20,236
Fund balance, beginning of period		1,260	
Fund balance, end of period		\$ 21,496	

(See independent auditor's report.)

County of Winnebago, Illinois
Deferred Prosecution Program Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 115,000	\$ -	\$ (115,000)
Total revenues	115,000	-	(115,000)
Expenditures, current			
Judicial			
Personnel	108,346	3,596	(104,750)
Supplies and services	6,000	-	(6,000)
Total expenditures, current	114,346	3,596	(110,750)
Net change in fund balance	\$ 654	(3,596)	\$ (4,250)
Fund balance, beginning of period		-	
Fund balance, end of period		\$ (3,596)	

(See independent auditor's report.)

County of Winnebago, Illinois
County Detention Home Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 1,511,000	\$ 1,516,148	\$ 5,148
Intergovernmental	997,000	1,048,286	51,286
Other	-	224	224
Total revenues	2,508,000	2,564,658	56,658
Expenditures, current			
Public safety			
Personnel	2,141,060	2,061,258	(79,802)
Supplies and services	607,250	524,020	(83,230)
Total expenditures, current	2,748,310	2,585,278	(163,032)
Capital outlay	20,000	17,227	(2,773)
Total expenditures, current	2,768,310	2,602,505	(165,805)
Net change in fund balance	\$ (260,310)	(37,847)	\$ 222,463
Fund balance, beginning of period		461,467	
Fund balance, end of period		\$ 423,620	

(See independent auditor's report.)

County of Winnebago, Illinois
Geographic Information System Operations Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 301,000	\$ 309,086	\$ 8,086
Total revenues	301,000	309,086	8,086
Expenditures, current			
General government			
Personnel	292,744	292,310	(434)
Supplies and services	140,935	123,984	(16,951)
Total expenditures, current	433,679	416,294	(17,385)
Capital outlay	36,900	33,122	(3,778)
Total expenditures	470,579	449,416	(21,163)
Excess of revenues over (under) expenditures	(169,579)	(140,330)	29,249
Other financing sources (uses)			
Transfers in	110,000	109,816	(184)
Total other financing sources (uses)	110,000	109,816	(184)
Net change in fund balance	<u>\$ (59,579)</u>	<u>(30,514)</u>	<u>\$ 29,065</u>
Fund balance, beginning of period		214,900	
Fund balance, end of period		<u>\$ 184,386</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Geographic Information System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 450,000	\$ 458,871	\$ 8,871
Total revenues	450,000	458,871	8,871
Expenditures, current			
None	-	-	-
Total expenditures	-	-	-
Excess of revenues over (under) expenditures	450,000	458,871	8,871
Other financing sources (uses)			
Transfers (out)	(450,000)	(474,462)	(24,462)
Total other financing sources (uses)	(450,000)	(474,462)	(24,462)
Net change in fund balance	<u>\$ -</u>	<u>(15,591)</u>	<u>\$ (15,591)</u>
Fund balance, beginning of period		15,592	
Fund balance, end of period		<u>\$ 1</u>	

(See independent auditor's report.)

County of Winnebago, Illinois

Historical Museum Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 69,000	\$ 72,767	\$ 3,767
Other	11,000	12,332	1,332
Total revenues	80,000	85,099	5,099
Expenditures, current			
General government			
Personnel	87,295	78,196	(9,099)
Supplies and services	66,950	59,509	(7,441)
Total expenditures, current	154,245	137,705	(16,540)
Capital outlay	188,569	105,752	(82,817)
Total expenditures	342,814	243,457	(99,357)
Excess of revenues over (under) expenditures	(262,814)	(158,358)	104,456
Other financing sources (uses)			
Transfers in	50,000	50,000	-
Total other financing sources (uses)	50,000	50,000	-
Net change in fund balance	\$ (212,814)	(108,358)	\$ 104,456
Fund balance, beginning of period		80,301	
Fund balance (deficit), end of period		\$ (28,057)	

(See independent auditor's report.)

County of Winnebago, Illinois
Children's Advocacy Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 163,000	\$ 161,726	\$ (1,274)
Intergovernmental	355,000	251,683	(103,317)
Other	-	102,659	102,659
Total revenues	518,000	516,068	(1,932)
Expenditures, current			
Judicial			
Personnel	457,373	459,568	2,195
Supplies and services	69,895	69,165	(730)
Total expenditures, current	527,268	528,733	1,465
Net change in fund balance	\$ (9,268)	(12,665)	\$ (3,397)
Fund balance, beginning of period		110,087	
Fund balance, end of period		\$ 97,422	

(See independent auditor's report.)

County of Winnebago, Illinois
County Bridge and Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 363,000	\$ 367,912	\$ 4,912
Intergovernmental	881,000	50,883	(830,117)
Total revenues	1,244,000	418,795	(825,205)
Expenditures, current			
Highways and streets			
Supplies and services	44,700	8,922	(35,778)
Total expenditures, current	44,700	8,922	(35,778)
Capital outlay	849,400	529,882	(319,518)
Total expenditures	894,100	538,804	(355,296)
Excess of revenues over (under) expenditures	349,900	(120,009)	(469,909)
Other financing sources (uses)			
Transfers in	-	458,759	458,759
Total other financing sources (uses)	-	458,759	458,759
Net change in fund balance	\$ 349,900	338,750	\$ (11,150)
Fund balance, beginning of period		1,262,466	
Fund balance, end of period		\$ 1,601,216	

(See independent auditor's report.)

County of Winnebago, Illinois
Federal Matching Aid Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 1,984,000	\$ 1,989,211	\$ 5,211
Intergovernmental	844,000	347,601	(496,399)
Charges for services	-	54,735	54,735
Total revenues	2,828,000	2,391,547	(436,453)
Expenditures, current			
Highways and streets			
None	650,000	636,079	(13,921)
Total expenditures, current	650,000	636,079	(13,921)
Capital outlay	1,620,600	693,649	(926,951)
Total expenditures	2,270,600	1,329,728	(940,872)
Excess of revenues over (under) expenditures	557,400	1,061,819	504,419
Other financing sources (uses)			
Transfers (out)	(1,226,000)	(1,192,500)	33,500
Total other financing sources (uses)	(1,226,000)	(1,192,500)	33,500
Net change in fund balance	\$ (668,600)	(130,681)	\$ 537,919
Fund balance, beginning of period		2,212,778	
Fund balance, end of period		\$ 2,082,097	

(See independent auditor's report.)

County of Winnebago, Illinois
Toll Bridge Operations Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 374,000	\$ 384,761	\$ 10,761
Investment income	-	10	10
Total revenues	374,000	384,771	10,771
Expenditures, current			
Highways and streets			
Supplies and services	-	134,970	134,970
Total expenditures, current	-	134,970	134,970
Excess of revenues over expenditures	374,000	249,801	(124,199)
Other financing sources (uses)			
Transfers (out)	(374,000)	(354,857)	19,143
Total other financing sources, (uses)	(374,000)	(354,857)	19,143
Net change in fund balance	\$ -	(105,056)	\$ (105,056)
Fund balance, beginning of period		105,056	
Fund balance, end of period		\$ -	

(See independent auditor's report.)

County of Winnebago, Illinois
Veterans' Assistance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 272,000	\$ 274,915	\$ 2,915
Total revenues	272,000	274,915	2,915
Expenditures, current			
Health and welfare			
Supplies and services	266,000	248,592	(17,408)
Total expenditures, current	266,000	248,592	(17,408)
Net change in fund balance	\$ 6,000	26,323	\$ 20,323
Fund balance, beginning of period		172,920	
Fund balance, end of period		\$ 199,243	

(See independent auditor's report.)

County of Winnebago, Illinois
Employer Social Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 3,357,000	\$ 3,363,863	\$ 6,863
Intergovernmental	1,027,000	1,025,616	(1,384)
Miscellaneous	7,000	8,395	1,395
Total revenues	4,391,000	4,397,874	6,874
Expenditures, current			
General government			
Personnel	498,226	517,933	19,707
Public safety			
Personnel	1,404,090	1,459,628	55,538
Highways and streets			
Personnel	271,760	282,509	10,749
Health and welfare			
Personnel	1,358,797	1,412,543	53,746
Judicial			
Personnel	996,451	1,035,865	39,414
Total expenditures, current	4,529,324	4,708,478	179,154
Net change in fund balance	\$ (138,324)	(310,604)	\$ (172,280)
Fund balance, beginning of period		2,130,060	
Fund balance, end of period		\$ 1,819,456	

(See independent auditor's report.)

County of Winnebago, Illinois
Tort Liability Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 4,617,000	\$ 4,629,326	\$ 12,326
Miscellaneous	-	1,077	1,077
Total revenues	4,617,000	4,630,403	13,403
Expenditures, current			
General government			
Supplies and services	815,518	785,612	(29,906)
Public safety			
Supplies and services	1,502,270	1,447,180	(55,090)
Highways and streets			
Supplies and services	214,610	206,740	(7,870)
Health and welfare			
Supplies and services	1,073,050	1,033,700	(39,350)
Judicial			
Supplies and services	686,752	661,568	(25,184)
Total expenditures, current	4,292,200	4,134,800	(157,400)
Excess of revenue over expenditures	324,800	495,603	170,803
Other financing sources (uses)			
Transfers (out)	(986,000)	(989,000)	(3,000)
Total other financing sources (uses)	(986,000)	(989,000)	(3,000)
Net change in fund balance	\$ (661,200)	(493,397)	\$ 167,803
Fund balance, beginning of period		521,081	
Fund deficit, end of period		\$ 27,684	

(See independent auditor's report.)

County of Winnebago, Illinois
Sheriff's Department Grants Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 624,000	\$ 516,585	\$ (107,415)
Other	-	34,556	34,556
Total revenues	624,000	551,141	(72,859)
Expenditures, current			
Public safety			
Personnel	-	30,903	30,903
Supplies and services	623,315	535,747	(87,568)
Total expenditures, current	623,315	566,650	(56,665)
Net change in fund balance	\$ 685	(15,509)	\$ (16,194)
Fund balance, beginning of period		38,497	
Fund balance, end of period		\$ 22,988	

(See independent auditor's report.)

County of Winnebago, Illinois
State's Attorney Grants Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 149,000	\$ 154,280	\$ 5,280
Total revenues	149,000	154,280	5,280
Expenditures, current			
Public safety			
Personnel	317,060	320,341	3,281
Total expenditures, current	317,060	320,341	3,281
Excess of revenues over (under) expenditures	(168,060)	(166,061)	1,999
Other financing sources (uses)			
Transfers in	163,000	163,000	-
Total other financing sources (uses)	163,000	163,000	-
Net change in fund balance	<u>\$ (5,060)</u>	<u>(3,061)</u>	<u>\$ 1,999</u>
Fund balance, beginning of period		<u>5,278</u>	
Fund balance, end of period		<u>\$ 2,217</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Court Services Grants Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 22,000	\$ 17,428	\$ (4,572)
Total revenues	22,000	17,428	(4,572)
Expenditures, current			
Public safety			
Personnel	-	1,121	1,121
Supplies and services	17,439	14,255	(3,184)
Total expenditures, current	17,439	15,376	(2,063)
Net change in fund balance	\$ 4,561	2,052	\$ (2,509)
Fund balance, beginning of period		20,254	
Fund balance, end of period		\$ 22,306	

(See independent auditor's report.)

County of Winnebago, Illinois
FEMA Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 899,610	\$ 899,610
Total revenues	-	899,610	899,610
Expenditures, current			
General government			
Personnel	3,668,955	22,550	(3,646,405)
Total expenditures, current	3,668,955	22,550	(3,646,405)
Capital outlay	-	877,060	877,060
Total expenditures	3,668,955	899,610	(2,769,345)
Net change in fund balance	<u>\$(3,668,955)</u>	-	<u>\$ 3,668,955</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ -</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Circuit Court Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 935,000	\$ 1,487,829	\$ 552,829
Total revenues	935,000	1,487,829	552,829
Expenditures, current			
Judicial			
Personnel	432,229	347,315	(84,914)
Supplies and services	1,377,506	1,077,229	(300,277)
Total expenditures, current	1,809,735	1,424,544	(385,191)
Excess of revenue over (under) expenditures	(874,735)	63,285	938,020
Other financing sources (uses)			
Transfers in	-	25,750	25,750
Total other financing sources (uses)	-	25,750	25,750
Net change in fund balance	<u>\$ (874,735)</u>	89,035	<u>\$ 963,770</u>
Fund deficit, beginning of period		(78,418)	
Fund balance, end of period		<u>\$ 10,617</u>	

(See independent auditor's report.)

County of Winnebago, Illinois

Law Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 280,000	\$ 258,760	\$ (21,240)
Total revenues	280,000	258,760	(21,240)
Expenditures, current			
Judicial			
Personnel	98,646	90,832	(7,814)
Supplies and services	189,321	184,211	(5,110)
Total expenditures, current	287,967	275,043	(12,924)
Capital outlay	4,500	-	(4,500)
Total expenditures	292,467	275,043	(17,424)
Net change in fund balance	\$ (12,467)	(16,283)	\$ (3,816)
Fund balance, beginning of period		20,721	
Fund balance, end of period		\$ 4,438	

(See independent auditor's report.)

County of Winnebago, Illinois
Civil Union and Marriage Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 8,000	\$ 7,370	\$ (630)
Investment income	-	2	2
Total revenues	8,000	7,372	(628)
Expenditures, current			
Judicial			
Supplies and services	8,000	4,897	(3,103)
Total expenditures, current	8,000	4,897	(3,103)
Net change in fund balance	\$ -	2,475	\$ 2,475
Fund balance, beginning of period		6,115	
Fund balance, end of period		\$ 8,590	

(See independent auditor's report.)

County of Winnebago, Illinois

Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
Property taxes, net	\$ 2,883,000	\$ 2,890,900	\$ 7,900
Intergovernmental revenues	8,269,642	7,951,634	(318,008)
Charges for services	1,053,560	1,019,313	(34,247)
Licenses and permits	565,683	627,258	61,575
Investment income	-	10	10
Miscellaneous	17,650	169,039	151,389
Total revenues	12,789,535	12,658,154	(131,381)
Expenditures, current			
Health and welfare			
Personnel	8,323,321	7,932,333	(390,988)
Supplies and services	4,639,237	4,377,368	(261,869)
Total expenditures, current	12,962,558	12,309,701	(652,857)
Capital outlay	192,855	173,846	(19,009)
Total expenditures	13,155,413	12,483,547	(671,866)
Excess of revenue over (under) expenditures	(365,878)	174,607	540,485
Other financing sources (uses)			
Transfers (out)	(47,000)	(47,000)	-
Total other financing sources (uses)	(47,000)	(47,000)	-
Net change in fund balance	\$ (412,878)	127,607	\$ 540,485
Fund balance, beginning of period		5,108,163	
Fund balance, end of period		\$ 5,235,770	

(See independent auditor's report.)

County of Winnebago, Illinois
County Highway Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Taxes	\$ 2,757,000	\$ 2,765,458	\$ 8,458
Intergovernmental revenues	-	1,502,513	1,502,513
Charges for services	3,235,000	842,424	(2,392,576)
Miscellaneous	-	74,300	74,300
Total revenues	5,992,000	5,184,695	(807,305)
Expenditures, current			
Highway and streets			
Personnel	2,553,545	2,432,164	(121,381)
Supplies and services	2,574,150	1,954,395	(619,755)
Total expenditures, current	5,127,695	4,386,559	(741,136)
Debt Service			
Principal	-	131,484	131,484
Capital outlay	1,530,000	1,943,167	413,167
Total expenditures	6,657,695	6,461,210	(196,485)
Excess of revenues over (under) expenditures	(665,695)	(1,276,515)	(610,820)
Other financing sources (uses)			
Transfers in	-	725,742	725,742
Proceeds from capital lease obligation	-	760,886	760,886
Total other financing sources (uses)	-	1,486,628	1,486,628
Net change in fund balance	\$ (665,695)	210,113	\$ 875,808
Fund balance, beginning of period		7,938,415	
Fund balance, end of period		\$ 8,148,528	

(See independent auditor's report.)



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.

1999A Motor Fuel Tax Bond Fund - Used to account for the principal and interest payments on General Obligation Refunding Bonds, Series 1999A, (alternate revenue bonds) issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 1994

1999B Federal Matching Aid Bond Fund - Used to account for the principal and interest payments on General Obligation Refunding Bonds, Series 1999B, (alternate revenue bonds) issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 1994.

2002 Alternate Revenue Bond Fund - Used to account for principal and interest payments on the Series 2002 Bonds.

2003B General Obligation Refunding Bond Fund - Refunded the 1993 Toll Bridge and Federal Aid Matching Bonds.

2004A Federal Aid Matching Tax Bond Fund - Used to account for expenditures related to the principal, interest, and administrative payments for the 2004A Alternative Revenue Bonds (Federal Aid Matching Tax) issued to pay for road improvements.

2004B Motor Fuel Tax Bond Fund - Used to account for expenditures related to the principal, interest, and administrative payments for the 2004B Alternative Revenue Bonds (Motor Fuel Tax Fund) issued to pay for road improvements.

2004D Landline Surcharge Bond Fund - Used to account for the expenditures related to the principal, interest, and administrative payments for the 2004D Alternative Revenue Bonds (Landline Surcharge) issued to pay for equipment and buildings for the new 9-1-1 facilities.

2005A 1% Public Safety Sales Tax Bond Fund - Used to account for the expenditures related to the principal, interest and administration payments for the 2005A Alternative Revenue Bonds (1% Public Safety Sales Tax) issued to pay for the Criminal Justice Center.

2005C Capital Improvements Bond Fund - Used to account for expenditures related to the principal, interest, and administration payments for the 2005C Capital Improvement (State Income Tax) Alternate Revenue Bonds issued to pay for certain building improvements in the County Administration Building and Courthouse.

Debt Service Funds (Continued)

2006A Public Safety Sales Tax Bond Fund - Used to account for the expenditures related to the principal, interest and administration payments for the 2006A Alternative Revenue Bonds (1% Public Safety Sales Tax) issued to pay for the new Criminal Justice Center.

2006B Federal Aid Matching Tax Bond Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2006B Federal Aid Matching Tax Alternate Revenue Bonds issued for payment of road projects as outlined in the Capital Improvement Program.

2006B Motor Fuel Tax Bond Fund - Used to account for the expenditures related to the principal, interest, and administrative payments for the 2006B Motor Fuel Tax Alternate Revenue Bonds issued for payment of road projects as outlined in the Capital Improvement Program.

2007A Federal Aid Matching Tax Bond Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2007A Federal Aid Matching Tax Alternate Revenue Bonds issued for payment of road projects.

2007B Motor Fuel Tax Bond Fund - Used to account for the expenditures related to the principal, interest, and administrative payments for the 2007B Motor Fuel Tax Alternate Revenue Bonds issued for payment of road projects.

2006D Debt Certificates Bond Fund - Used to account for the principal and interest payments on the 2006D Debt Certificates issued in 2006.

2006E Refunding Alternate Bond Fund - Used to account for the principal and interest payments on the 2006E Refunding Alternate Bonds.

Court and Case Management Debt Service Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2009A Court Automation Alternate Revenue Bonds issued for payment of court and case management software.

2008A Debt Certificates - Used to account for the principal and interest payments on the 2008 Debt Certificates issued in 2008.

2010A Tort Bond Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2010 Tort Funding Alternate Revenue Bonds issued for payment of a settlement.

2010 Debt Certificate Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2010 Debt Certificates issued in 2011.

Debt Service Funds (Continued)

2011B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2011B issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2003E.

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.

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

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.

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

2012G Debt Certificate Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2012G 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.

Debt Service Funds (Continued)

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.

2013C Series Refunding Certificates Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Certificates, Series 2013C issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Debt Certificates, Series 2006D.



County of Winnebago, Illinois
 Combining Balance Sheet
 Nonmajor Debt Service Funds

September 30, 2013

	1999A Motor Fuel Tax Bond Fund	1999B Federal Matching Aid Bond Fund	2002 Alternate Revenue Bond Fund	2003B General Obligation Refunding Bond Fund	2004A Federal Aid Matching Tax Bond Fund	2004B Motor Fuel Tax Bond Fund	2004D Landline Surcharge Bond Fund	2005A 1% Public Safety Sales Tax Bond Fund
Assets								
Cash and cash equivalents	\$ 392,857	\$ 396,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,417,165
Total assets	\$ 392,857	\$ 396,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,417,165
Liabilities and fund balance								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-
Fund balance								
Restricted for debt service	392,857	396,292	-	-	-	-	-	2,417,165
Unrestricted	-	-	-	-	-	-	-	-
Total fund balance	392,857	396,292	-	-	-	-	-	2,417,165
Total liabilities and fund balance	\$ 392,857	\$ 396,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,417,165

<i>2005C Capital Improvements Bond Fund</i>	<i>2006A Public Safety Sales Tax Bond Fund</i>	<i>2006B Federal Aid Matching Tax Bond Fund</i>	<i>2006B Motor Fuel Tax Bond Fund</i>	<i>2007A Federal Aid Matching Bond Fund</i>	<i>2007B Motor Fuel Tax Bond Fund</i>	<i>2006D Debt Certificates Bond Fund</i>	<i>2006E Refunding Alternate Revenue Bond Fund</i>	<i>Court and Case Management Debt Service Fund</i>
\$ 173,994	\$ 2,724,206	\$ 303,266	\$ 306,101	\$ 338,900	\$ 337,405	\$ 12,647	\$ 523,452	\$ 549,794
\$ 173,994	\$ 2,724,206	\$ 303,266	\$ 306,101	\$ 338,900	\$ 337,405	\$ 12,647	\$ 523,452	\$ 549,794
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
173,994	2,724,206	303,266	306,101	338,900	337,405	12,647	523,452	549,794
-	-	-	-	-	-	-	-	-
173,994	2,724,206	303,266	306,101	338,900	337,405	12,647	523,452	549,794
\$ 173,994	\$ 2,724,206	\$ 303,266	\$ 306,101	\$ 338,900	\$ 337,405	\$ 12,647	\$ 523,452	\$ 549,794

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
 Combining Balance Sheet (Continued)
 Nonmajor Debt Service Funds

September 30, 2013

	2008A Debt Certificates	2010A Tort Bond Fund	2010 Debt Certificate Fund	2011B General Obligation Refunding Bonds Fund	2012A General Obligation Refunding Bonds Fund	2012B General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund
Assets							
Cash and cash equivalents	\$ 2,041	\$ 765,386	\$ 307,497	\$ 1,141,816	\$ -	\$ 431,549	\$ 244,818
Total assets	\$ 2,041	\$ 765,386	\$ 307,497	\$ 1,141,816	\$ -	\$ 431,549	\$ 244,818
Liabilities and fund balance							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 678	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	24,300	-	-
Total liabilities	-	-	678	-	24,300	-	-
Fund balance							
Restricted for debt service	2,041	765,386	306,819	1,141,816	-	431,549	244,818
Unrestricted	-	-	-	-	(24,300)	-	-
Total fund balance	2,041	765,386	306,819	1,141,816	(24,300)	431,549	244,818
Total liabilities and fund balance	\$ 2,041	\$ 765,386	\$ 307,497	\$ 1,141,816	\$ -	\$ 431,549	\$ 244,818

<i>2012D</i>							<i>2013C</i>	
<i>General</i>	<i>2012E</i>	<i>2012F</i>	<i>2012G</i>	<i>2013A</i>	<i>2013B</i>	<i>2013C</i>	<i>Series</i>	
<i>Obligation</i>	<i>Debt</i>	<i>Debt</i>	<i>Debt</i>	<i>Series</i>	<i>Series</i>	<i>Series</i>	<i>Refunding</i>	
<i>Refunding</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Certificates</i>	
<i>Bonds Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Fund</i>	<i>Totals</i>
\$ 150,923	\$ 40,035	\$ 62,754	\$ 26,020	\$ 852,762	\$ 95,756	\$	673	\$ 12,598,109
\$ 150,923	\$ 40,035	\$ 62,754	\$ 26,020	\$ 852,762	\$ 95,756	\$	673	\$ 12,598,109
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	678
-	-	-	-	-	-	-	-	24,300
-	-	-	-	-	-	-	-	24,978
150,923	40,035	62,754	26,020	852,762	95,756		673	12,597,431
-	-	-	-	-	-		-	(24,300)
150,923	40,035	62,754	26,020	852,762	95,756		673	12,573,131
\$ 150,923	\$ 40,035	\$ 62,754	\$ 26,020	\$ 852,762	\$ 95,756	\$	673	\$ 12,598,109

(See independent auditor's report.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Debt Service Funds

For The Year Ended September 30, 2013

	1999A	1999B	2002	2003B	2004A	2004B
	Motor	Federal	Alternate	General	Federal Aid	Motor Fuel
	Fuel Tax	Matching	Revenue	Obligation	Matching	Tax
	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Tax Bond Fund	Bond Fund
Revenues						
Intergovernmental	\$ -	\$ -	\$ 108	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	-	108	-	-	-
Expenditures, current						
General government						
Issuance costs	-	-	-	-	-	-
Total expenditures, current	-	-	-	-	-	-
Expenditures, debt service						
Bond principal	220,000	220,000	200,000	510,000	192,500	192,500
Interest	14,325	14,325	-	7,905	3,609	3,609
Total expenditures, debt service	234,325	234,325	200,000	517,905	196,109	196,109
Excess of revenues over (under) expenditures	(234,325)	(234,325)	(199,892)	(517,905)	(196,109)	(196,109)
Other financing sources (uses)						
Transfers in	240,000	240,000	-	-	-	-
Transfers (out)	-	-	-	(103,901)	(109,795)	(102,957)
Issuance of refunding bonds	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	240,000	240,000	-	(103,901)	(109,795)	(102,957)
Net change in fund balance	5,675	5,675	(199,892)	(621,806)	(305,904)	(299,066)
Fund balance, beginning of period	387,182	390,617	199,892	621,806	305,904	299,066
Fund balance, end of period	\$ 392,857	\$ 396,292	\$ -	\$ -	\$ -	\$ -

<i>2004D Landline Surcharge Bond Fund</i>	<i>2005A 1% Public Safety Sales Tax Bond Fund</i>	<i>2005C Capital Improvements Bond Fund</i>	<i>2006A Public Safety Sales Tax Bond Fund</i>	<i>2006B Federal Aid Matching Tax Bond Fund</i>	<i>2006B Motor Fuel Tax Bond Fund</i>	<i>2007A Federal Aid Matching Bond Fund</i>	<i>2007B Motor Fuel Tax Bond Fund</i>
\$ -	\$ -	\$ 177,650	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	177,650	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
365,000	1,785,000	160,000	2,230,000	177,500	177,500	245,000	245,000
6,615	863,600	11,163	949,775	120,810	120,809	137,038	137,037
371,615	2,648,600	171,163	3,179,775	298,310	298,309	382,038	382,037
(371,615)	(2,648,600)	6,487	(3,179,775)	(298,310)	(298,309)	(382,038)	(382,037)
-	2,190,750	-	2,688,256	290,000	290,000	387,500	387,500
(89,740)	-	(46,000)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(89,740)	2,190,750	(46,000)	2,688,256	290,000	290,000	387,500	387,500
(461,355)	(457,850)	(39,513)	(491,519)	(8,310)	(8,309)	5,462	5,463
461,355	2,875,015	213,507	3,215,725	311,576	314,410	333,438	331,942
\$ -	\$ 2,417,165	\$ 173,994	\$ 2,724,206	\$ 303,266	\$ 306,101	\$ 338,900	\$ 337,405

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance (Continued)
Nonmajor Debt Service Funds

For The Year Ended September 30, 2013

	<i>2006D Debt Certificates Bond Fund</i>	<i>2006E Refunding Alternate Revenue Bond Fund</i>	<i>Court and Case Management Debt Service Fund</i>	<i>2008A Debt Certificates</i>	<i>2010A Tort Bond Fund</i>	<i>2010 Debt Certificate Fund</i>	<i>2011B General Obligation Refunding Bonds Fund</i>
Revenues							
Intergovernmental	\$ 599,150	\$ -	\$ -	\$ -	\$ -	\$ 63,243	\$ -
Fines and forfeitures	-	-	109,000	243,500	-	-	-
Miscellaneous	-	1,612	-	-	-	-	-
Total revenues	599,150	1,612	109,000	243,500	-	63,243	-
Expenditures, current							
General government							
Issuance costs	-	-	-	-	-	-	-
Total expenditures, current	-	-	-	-	-	-	-
Expenditures, debt service							
Bond principal	405,000	60,000	475,000	155,000	500,000	175,000	730,000
Interest	194,500	789,695	125,928	88,145	471,823	147,559	162,528
Total expenditures, debt service	599,500	849,695	600,928	243,145	971,823	322,559	892,528
Excess of revenues over (under) expenditures	(350)	(848,083)	(491,928)	355	(971,823)	(259,316)	(892,528)
Other financing sources (uses)							
Transfers in	-	849,000	500,000	-	989,000	258,600	1,210,500
Transfers (out)	-	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-
Total other financing sources (uses)	-	849,000	500,000	-	989,000	258,600	1,210,500
Net change in fund balance	(350)	917	8,072	355	17,177	(716)	317,972
Fund balance, beginning of period	12,997	522,535	541,722	1,686	748,209	307,535	823,844
Fund balance, end of period	\$ 12,647	\$ 523,452	\$ 549,794	\$ 2,041	\$ 765,386	\$ 306,819	\$ 1,141,816

<i>2012A General Obligation Refunding Bonds Fund</i>	<i>2012B General Obligation Refunding Bonds Fund</i>	<i>2012C General Obligation Refunding Bonds Fund</i>	<i>2012D General Obligation Refunding Bonds Fund</i>	<i>2012E Debt Certificate Fund</i>	<i>2012F Debt Certificate Fund</i>	<i>2012G Debt Certificate Fund</i>	<i>2013A Series Refunded Bonds Fund</i>	<i>2013B Series Refunded Bonds Fund</i>	<i>2013C Series Refunded Certificates Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ 336,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,559	\$ 1,270,710
-	-	-	-	-	-	-	-	-	-	352,500
-	-	-	-	-	-	-	1,862	705	627	4,806
-	-	336,000	-	-	-	-	1,862	705	95,186	1,628,016
-	-	-	-	-	-	-	325,355	73,722	78,693	477,770
-	-	-	-	-	-	-	325,355	73,722	78,693	477,770
48,728	30,000	220,000	200,000	-	-	-	-	-	-	9,918,728
16,572	100,384	107,997	243,143	56,275	79,746	32,480	673,331	74,956	94,559	5,850,241
65,300	130,384	327,997	443,143	56,275	79,746	32,480	998,686	148,678	173,252	16,246,739
(65,300)	(130,384)	8,003	(443,143)	(56,275)	(79,746)	(32,480)	(996,824)	(147,973)	(78,066)	(14,618,723)
41,000	559,740	46,000	592,751	-	142,500	58,500	1,520,881	170,000	-	13,652,478
-	-	-	-	-	-	-	-	-	-	(452,393)
-	-	-	-	-	-	-	38,500,000	5,360,000	6,325,000	50,185,000
-	-	-	-	-	-	-	7,147,131	702,678	729,059	8,578,868
-	-	-	-	-	-	-	(45,318,426)	(5,988,949)	(6,975,320)	(58,282,695)
41,000	559,740	46,000	592,751	-	142,500	58,500	1,849,586	243,729	78,739	13,681,258
(24,300)	429,356	54,003	149,608	(56,275)	62,754	26,020	852,762	95,756	673	(937,465)
-	2,193	190,815	1,315	96,310	-	-	-	-	-	13,510,596
\$ (24,300)	\$ 431,549	\$ 244,818	\$ 150,923	\$ 40,035	\$ 62,754	\$ 26,020	\$ 852,762	\$ 95,756	\$ 673	\$ 12,573,131

(See independent auditor's report.)

County of Winnebago, Illinois
1999A Motor Fuel Tax Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	220,000	220,000	-
Interest and fiscal charges	14,625	14,325	(300)
Total expenditures, debt service	234,625	234,325	(300)
Excess of revenues over (under) expenditures	(234,625)	(234,325)	300
Other financing sources (uses)			
Transfers in	240,000	240,000	-
Total other financing sources (uses)	240,000	240,000	-
Net change in fund balance	<u>\$ 5,375</u>	<u>5,675</u>	<u>\$ 300</u>
Fund balance, beginning of period		<u>387,182</u>	
Fund balance, end of period		<u>\$ 392,857</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
1999B Federal Matching Aid Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	220,000	220,000	-
Interest and fiscal charges	14,625	14,325	(300)
Total expenditures, debt service	234,625	234,325	(300)
Excess of revenues over (under) expenditures	(234,625)	(234,325)	300
Other financing sources (uses)			
Transfers in	240,000	240,000	-
Total other financing sources (uses)	240,000	240,000	-
Net change in fund balance	<u>\$ 5,375</u>	<u>5,675</u>	<u>\$ 300</u>
Fund balance, beginning of period		<u>390,617</u>	
Fund balance, end of period		<u>\$ 396,292</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2002 Alternate Revenue Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental revenues	\$ -	\$ 108	\$ 108
Expenditures, debt service			
Bond principal	200,000	200,000	-
Interest and fiscal charges	600	-	(600)
Total expenditures, debt service	200,600	200,000	(600)
Net change in fund balance	\$ (200,600)	\$ (199,892)	\$ 708
Fund balance, beginning of period		199,892	
Fund balance, end of period		\$ -	

(See independent auditor's report.)

County of Winnebago, Illinois
2003B General Obligation Refunding Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	510,000	510,000	-
Interest and fiscal charges	7,905	7,905	-
Total expenditures, debt services	517,905	517,905	-
Excess of revenues over (under) expenditures	(517,905)	(517,905)	-
Other financing sources (uses)			
Transfers (out)	(101,000)	(103,901)	(2,901)
Total other financing sources (uses)	(101,000)	(103,901)	(2,901)
Net change in fund balance	<u>\$ (618,905)</u>	<u>(621,806)</u>	<u>\$ (2,901)</u>
Fund balance, beginning of period		621,806	
Fund balance, end of period		<u>\$ -</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2004A Federal Aid Matching Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	192,500	192,500	-
Interest and fiscal charges	4,110	3,609	(501)
Total expenditures, debt service	196,610	196,109	(501)
Excess of revenues over (under) expenditures	(196,610)	(196,109)	501
Other financing sources (uses)			
Transfers (out)	(108,000)	(109,795)	(1,795)
Total other financing sources (uses)	(108,000)	(109,795)	(1,795)
Net change in fund balance	<u>\$(304,610)</u>	<u>(305,904)</u>	<u>\$ (1,294)</u>
Fund balance, beginning of period		305,904	
Fund balance, end of period		<u>\$ -</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2004B Motor Fuel Tax Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	192,500	192,500	-
Interest and fiscal charges	4,110	3,609	(501)
Total expenditures, debt service	196,610	196,109	(501)
Excess of revenues over (under) expenditures	(196,610)	(196,109)	501
Other financing sources (uses)			
Transfers (out)	(102,000)	(102,957)	(957)
Total other financing sources (uses)	(102,000)	(102,957)	(957)
Net change in fund balance	<u>\$(298,610)</u>	<u>(299,066)</u>	<u>\$ (456)</u>
Fund balance, beginning of period		299,066	
Fund balance, end of period		<u>\$ -</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2004D Landline Surcharge Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	365,000	365,000	-
Interest and fiscal charges	7,216	6,615	(601)
Total expenditures, debt service	372,216	371,615	(601)
Excess of revenues over (under) expenditures	(372,216)	(371,615)	601
Other financing sources (uses)			
Transfers (out)	(89,740)	(89,740)	-
Total other financing sources (uses)	(89,740)	(89,740)	-
Net change in fund balance	\$ (461,956)	(461,355)	\$ 601
Fund balance, beginning of period		461,355	
Fund balance, end of period		\$ -	

(See independent auditor's report.)

County of Winnebago, Illinois
2005A 1% Public Safety Sales Tax Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	1,785,000	1,785,000	-
Interest and fiscal charges	1,377,100	863,600	(513,500)
Total expenditures, debt service	3,162,100	2,648,600	(513,500)
Excess of revenues over (under) expenditures	(3,162,100)	(2,648,600)	513,500
Other financing sources (uses)			
Transfers in	2,918,000	2,190,750	(727,250)
Total other financing sources (uses)	2,918,000	2,190,750	(727,250)
Net change in fund balance	\$ (244,100)	(457,850)	\$ (213,750)
Fund balance, beginning of period		2,875,015	
Fund balance, end of period		\$ 2,417,165	

(See independent auditor's report.)

County of Winnebago, Illinois
2005C Capital Improvements Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental revenues	\$ 178,000	\$ 177,650	\$ (350)
Expenditures, debt service			
Bond principal	160,225	160,000	(225)
Interest and fiscal charges	11,050	11,163	113
Total expenditures, debt service	171,275	171,163	(112)
Excess of revenues over (under) expenditures	6,725	6,487	(238)
Other financing sources (uses)			
Transfers (out)	(47,000)	(46,000)	(1,000)
Total other financing sources (uses)	(47,000)	(46,000)	(1,000)
Net change in fund balance	<u>\$ (40,275)</u>	<u>(39,513)</u>	<u>\$ (1,238)</u>
Fund balance, beginning of period		213,507	
Fund balance, end of period		<u>\$ 173,994</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2006A Public Safety Sales Tax Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	2,230,000	2,230,000	-
Interest and fiscal charges	1,433,682	949,775	(483,907)
Total expenditures, debt service	3,663,682	3,179,775	(483,907)
Excess of revenues over (under) expenditures	(3,663,682)	(3,179,775)	483,907
Other financing sources (uses)			
Transfers in	3,657,000	2,688,256	(968,744)
Total other financing sources (uses)	3,657,000	2,688,256	(968,744)
Net change in fund balance	<u>\$ (6,682)</u>	<u>(491,519)</u>	<u>\$ (484,837)</u>
Fund balance, beginning of period		<u>3,215,725</u>	
Fund balance, end of period		<u>\$ 2,724,206</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2006B Federal Aid Matching Tax Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	177,500	177,500	-
Interest and fiscal charges	180,717	120,810	(59,907)
Total expenditures, debt service	358,217	298,310	(59,907)
Excess of revenues over (under) expenditures	(358,217)	(298,310)	59,907
Other financing sources (uses)			
Transfers in	410,000	290,000	(120,000)
Total other financing sources (uses)	410,000	290,000	(120,000)
Net change in fund balance	<u>\$ 51,783</u>	<u>(8,310)</u>	<u>\$ (60,093)</u>
Fund balance, beginning of period		311,576	
Fund balance, end of period		<u>\$ 303,266</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2006B Motor Fuel Tax Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	177,500	177,500	-
Interest and fiscal charges	180,717	120,809	(59,908)
Total expenditures, debt service	358,217	298,309	(59,908)
Excess of revenues over (under) expenditures	(358,217)	(298,309)	59,908
Other financing sources (uses)			
Transfers in	410,000	290,000	(120,000)
Total other financing sources (uses)	410,000	290,000	(120,000)
Net change in fund balance	<u>\$ 51,783</u>	<u>(8,309)</u>	<u>\$ (60,092)</u>
Fund balance, beginning of period		314,410	
Fund balance, end of period		<u>\$ 306,101</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2007A Federal Aid Matching Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	245,000	245,000	-
Interest and fiscal charges	137,038	137,038	-
Total expenditures, debt service	382,038	382,038	-
Excess of revenues over (under) expenditures	(382,038)	(382,038)	-
Other financing sources (uses)			
Transfers in	387,000	387,500	500
Total other financing sources (uses)	387,000	387,500	500
Net change in fund balance	<u>\$ 4,962</u>	<u>5,462</u>	<u>\$ 500</u>
Fund balance, beginning of period		333,438	
Fund balance, end of period		<u>\$ 338,900</u>	

(See independent auditor's report.)

County of Winnebago, Illinois

2007B Motor Fuel Tax Bond Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	245,000	245,000	-
Interest and fiscal charges	137,038	137,037	(1)
Total expenditures, debt service	382,038	382,037	(1)
Excess of revenues over (under) expenditures	(382,038)	(382,037)	1
Other financing sources (uses)			
Transfers in	387,000	387,500	500
Total other financing sources (uses)	387,000	387,500	500
Net change in fund balance	\$ 4,962	5,463	\$ 501
Fund balance, beginning of period		331,942	
Fund balance, end of period		\$ 337,405	

(See independent auditor's report.)

County of Winnebago, Illinois
2006D Debt Certificates Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental revenue	\$ 733,000	\$ 599,150	\$ (133,850)
Expenditures, debt service			
Bond principal	405,000	405,000	-
Interest and fiscal charges	327,949	194,500	(133,449)
Total expenditures, debt service	732,949	599,500	(133,449)
Net change in fund balance	<u>\$ 51</u>	(350)	<u>\$ (401)</u>
Fund balance, beginning of period		12,997	
Fund balance, end of period		<u>\$ 12,647</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2006E Refunding Alternate Revenue Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Miscellaneous	\$ -	\$ 1,612	\$ 1,612
Expenditures, debt service			
Bond principal	60,000	60,000	-
Interest and fiscal charges	789,695	789,695	-
Total expenditures, debt service	849,695	849,695	-
Excess of revenues over (under) expenditures	(849,695)	(848,083)	1,612
Other financing sources (uses)			
Transfers in	849,000	849,000	-
Total other financing sources (uses)	849,000	849,000	-
Net change in fund balance	<u>\$ (695)</u>	<u>917</u>	<u>\$ 1,612</u>
Fund balance, beginning of period		<u>522,535</u>	
Fund balance, end of period		<u>\$ 523,452</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Court and Case Management Debt Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 109,000	\$ 109,000	\$ -
Expenditures, debt service			
Bond principal	475,000	475,000	-
Interest and fiscal charges	126,100	125,928	(172)
Total expenditures, debt service	601,100	600,928	(172)
Excess of revenues over (under) expenditures	(492,100)	(491,928)	172
Other financing sources (uses)			
Transfers in	500,000	500,000	-
Total other financing sources (uses)	500,000	500,000	-
Net change in fund balance	\$ 7,900	8,072	\$ 172
Fund balance, beginning of period		541,722	
Fund balance, end of period		\$ 549,794	

(See independent auditor's report.)

County of Winnebago, Illinois

2008A Debt Certificates

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 243,000	\$ 243,500	\$ 500
Expenditures, debt service			
Bond principal	155,000	155,000	-
Interest and fiscal charges	88,145	88,145	-
Total expenditures, debt service	243,145	243,145	-
Net change in fund balance	<u>\$ (145)</u>	355	<u>\$ 500</u>
Fund balance, beginning of period		1,686	
Fund balance, end of period		<u>\$ 2,041</u>	

(See independent auditor's report.)

County of Winnebago, Illinois

2010A Tort Bond Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Principal	500,000	500,000	-
Interest and fiscal charges	471,995	471,823	(172)
Total expenditures, debt service	971,995	971,823	(172)
Excess of revenues over (under) expenditures	(971,995)	(971,823)	172
Other financing sources (uses)			
Transfers in	986,000	989,000	3,000
Total other financing sources (uses)	986,000	989,000	3,000
Net change in fund balance	<u>\$ 14,005</u>	<u>17,177</u>	<u>\$ 3,172</u>
Fund balance, beginning of period		<u>748,209</u>	
Fund balance, end of period		<u>\$ 765,386</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2010 Debt Certificate Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 66,000	\$ 63,243	\$ (2,757)
Expenditures, debt service			
Bond principal	175,000	175,000	-
Interest and fiscal charges	147,482	147,559	77
Total expenditures, debt service	322,482	322,559	77
Excess of revenues over (under) expenditures	(256,482)	(259,316)	(2,834)
Other financing sources (uses)			
Transfers in	256,000	258,600	2,600
Total other financing sources (uses)	256,000	258,600	2,600
Net change in fund balance	<u>\$ (482)</u>	<u>(716)</u>	<u>\$ (234)</u>
Fund balance, beginning of period		307,535	
Fund balance, end of period		<u>\$ 306,819</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2011B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Bond principal	730,000	730,000	-
Interest and fiscal charges	162,500	162,528	28
Total expenditures, debt service	892,500	892,528	28
Excess of revenues over (under) expenditures	(892,500)	(892,528)	(28)
Other financing sources (uses)			
Transfers in	1,210,000	1,210,500	500
Total other financing sources (uses)	1,210,000	1,210,500	500
Net change in fund balance	<u>\$ 317,500</u>	<u>317,972</u>	<u>\$ 472</u>
Fund balance, beginning of period		<u>823,844</u>	
Fund balance, end of period		<u>\$ 1,141,816</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012A General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	113,000	48,728	(64,272)
Interest and fiscal charges	37,800	16,572	(21,228)
Total expenditures, debt service	150,800	65,300	(85,500)
Excess of revenues over (under) expenditures	(150,800)	(65,300)	85,500
Other financing sources (uses)			
Transfers in	41,000	41,000	-
Total other financing sources (uses)	41,000	41,000	-
Net change in fund balance	<u>\$ (109,800)</u>	<u>(24,300)</u>	<u>\$ 85,500</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ (24,300)</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	30,000	30,000	-
Interest and fiscal charges	100,557	100,384	(173)
Total expenditures, debt service	130,557	130,384	(173)
Excess of revenues over (under) expenditures	(130,557)	(130,384)	173
Other financing sources (uses)			
Transfers in	469,000	559,740	90,740
Total other financing sources (uses)	469,000	559,740	90,740
Net change in fund balance	<u>\$ 338,443</u>	<u>429,356</u>	<u>\$ 90,913</u>
Fund balance, beginning of period		2,193	
Fund balance, end of period		<u>\$ 431,549</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012C General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 335,000	\$ 336,000	\$ 1,000
Total revenues	335,000	336,000	1,000
Expenditures, debt service			
Bond principal	220,000	220,000	-
Interest and fiscal charges	108,169	107,997	(172)
Total expenditures, debt service	328,169	327,997	(172)
Excess of revenues over (under) expenditures	6,831	8,003	1,172
Other financing sources (uses)			
Transfers in	234,000	46,000	(188,000)
Total other financing sources (uses)	234,000	46,000	(188,000)
Net change in fund balance	<u>\$ 240,831</u>	<u>54,003</u>	<u>\$ (186,828)</u>
Fund balance, beginning of period		<u>190,815</u>	
Fund balance, end of period		<u>\$ 244,818</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012D General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	200,000	200,000	-
Interest and fiscal charges	243,316	243,143	(173)
Total expenditures, debt service	443,316	443,143	(173)
Excess of revenues over (under) expenditures	(443,316)	(443,143)	173
Other financing sources (uses)			
Transfers in	590,000	592,751	2,751
Total other financing sources (uses)	590,000	592,751	2,751
Net change in fund balance	<u>\$ 146,684</u>	<u>149,608</u>	<u>\$ 2,924</u>
Fund balance, beginning of period		1,315	
Fund balance, end of period		<u>\$ 150,923</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012E Debt Certificate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	56,347	56,275	(72)
Total expenditures, debt service	56,347	56,275	(72)
Net change in fund balance	<u>\$ (56,347)</u>	<u>(56,275)</u>	<u>\$ 72</u>
Fund balance, beginning of period		96,310	
Fund balance, end of period		<u>\$ 40,035</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012F Debt Certificate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	79,746	79,746	-
Total expenditures, debt service	79,746	79,746	-
Excess of revenues over (under) expenditures	(79,746)	(79,746)	-
Other financing sources (uses)			
Transfers in	-	142,500	142,500
Total other financing sources (uses)	-	142,500	142,500
Net change in fund balance	<u>\$ (79,746)</u>	<u>62,754</u>	<u>\$ 142,500</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 62,754</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012G Debt Certificate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	32,480	32,480	-
Total expenditures, debt service	32,480	32,480	-
Excess of revenues over (under) expenditures	(32,480)	(32,480)	-
Other financing sources (uses)			
Transfers in	-	58,500	58,500
Total other financing sources (uses)	-	58,500	58,500
Net change in fund balance	<u>\$ (32,480)</u>	<u>26,020</u>	<u>\$ 58,500</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 26,020</u>	

(See independent auditor's report.)



Capital Project 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.

2006D Debt Certificates Project Fund - Used to account for the expenditures made from the 2006D Debt Certificates Project Fund. Expenditures are primarily for renovation of certain County buildings.

Court and Case Management Project Fund - Used to account for the expenditures related to the new Court and Case Management System to be installed over three years beginning fiscal year 2008.

2010C Bond Project Fund - Used to account for proceeds of the 2010C bond issue. The proceeds will be used for building renovations.

Downtown Parking Lots Fund - Used to account for a portion of the proceeds of the 2012A debt certificates bond issue. The proceeds will be used for parking lot renovations.

Public Defender File System Fund - Used to account for a portion of the proceeds of the 2012E debt certificates bond issue. The proceeds will be used for improvements to the public defenders file system.

Juvenile Justice Center Remodel Fund - Used to account for a portion of the proceeds of the 2012E debt certificates bond issue. The proceeds will be used for the remodeling of the Juvenile Justice Center.

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.





County of Winnebago, Illinois
 Combining Balance Sheet
 Nonmajor Capital Projects Funds

September 30, 2013

	<i>Host Fee Fund</i>	<i>2006D Debt Certificates Project Fund</i>	<i>Court and Case Management Project Fund</i>	<i>2010C Bond Project Fund</i>
Assets				
Cash and investments	\$ 2,281,225	\$ -	\$ 117,040	\$ -
Other receivables	-	-	-	-
Due from other government units and agencies	850,800	-	-	-
Total assets	\$ 3,132,025	\$ -	\$ 117,040	\$ -
Liabilities and fund balance				
Liabilities				
Accounts payable	\$ 77,647	\$ -	\$ -	\$ -
Accrued wages payable	-	-	-	-
Contract retainage	-	-	-	-
Total liabilities	77,647	-	-	-
Fund balance				
Restricted for capital projects	-	-	117,040	-
Unrestricted - Assigned for capital projects	3,054,378	-	-	-
Total fund balances	3,054,378	-	117,040	-
Total liabilities and fund balance	\$ 3,132,025	\$ -	\$ 117,040	\$ -

<i>Downtown Parking Lots Fund</i>	<i>Public Defender File System Fund</i>	<i>Juvenile Justice Center Remodel Fund</i>	<i>2012F Alternate Revenue Bonds Fund</i>	<i>2012G Alternate Revenue Bonds Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ 74,876	\$ 1,880,069	\$ 1,289,150	\$ 5,642,360
-	-	-	-	-	-
-	-	50,822	-	-	901,622
\$ -	\$ -	\$ 125,698	\$ 1,880,069	\$ 1,289,150	\$ 6,543,982
\$ -	\$ -	\$ 1,452	\$ 83,009	\$ -	\$ 162,108
-	-	-	-	-	-
-	-	-	148,360	-	148,360
-	-	1,452	231,369	-	310,468
-	-	124,246	1,648,700	1,289,150	3,179,136
-	-	-	-	-	3,054,378
-	-	124,246	1,648,700	1,289,150	6,233,514
\$ -	\$ -	\$ 125,698	\$ 1,880,069	\$ 1,289,150	\$ 6,543,982

(See independent auditor's report.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Capital Projects Funds

For The Year Ended September 30, 2013

	<i>Host Fee Fund</i>	<i>2006D Debt Certificates Project Fund</i>	<i>Court and Case Management Project Fund</i>	<i>2010C Bond Project Fund</i>	<i>Downtown Parking Lots Fund</i>
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	3,237,983	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	3,237,983	-	-	-	-
Expenditures, current					
General government	2,782,173	-	136,086	-	-
Total expenditures, current	2,782,173	-	136,086	-	-
Debt Service					
Principal	-	-	-	-	-
Capital outlay	-	-	-	-	104,956
Total expenditures	2,782,173	-	136,086	-	104,956
Excess of revenues					
over (under) expenditures	455,810	-	(136,086)	-	(104,956)
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on issuance of bonds	-	-	-	-	-
Issuance of notes payable	-	-	-	-	-
Transfer in	858,680	-	-	-	-
Transfer (out)	(473,000)	(4,088)	-	(119,014)	(49,760)
Total other financing sources (uses)	385,680	(4,088)	-	(119,014)	(49,760)
Net change in fund balance	841,490	(4,088)	(136,086)	(119,014)	(154,716)
Fund balance, beginning of period	2,212,888	4,088	253,126	119,014	154,716
Fund balance, end of period	\$ 3,054,378	\$ -	\$ 117,040	\$ -	\$ -

	<i>Public Defender File System Fund</i>	<i>Juvenile Justice Center Remodel Fund</i>	<i>2012F Alternate Revenue Bonds Fund</i>	<i>2012G Alternate Revenue Bonds Fund</i>	<i>Totals</i>
\$	-	\$ 50,822	\$ -	\$ -	\$ 50,822
	-	-	-	-	3,237,983
	-	14,960	3,247	5,703	23,910
	-	65,782	3,247	5,703	3,312,715
	-	3,260	264,181	69,400	3,255,100
	-	3,260	264,181	69,400	3,255,100
	-	-	-	350,000	350,000
	276,880	2,115,072	1,617,832	700,000	4,814,740
	276,880	2,118,332	1,882,013	1,119,400	8,419,840
	(276,880)	(2,052,550)	(1,878,766)	(1,113,697)	(5,107,125)
	-	-	4,320,000	1,680,000	6,000,000
	-	-	66,146	22,847	88,993
	-	-	-	700,000	700,000
	-	-	-	-	858,680
	-	-	(858,680)	-	(1,504,542)
	-	-	3,527,466	2,402,847	6,143,131
	(276,880)	(2,052,550)	1,648,700	1,289,150	1,036,006
	276,880	2,176,796	-	-	5,197,508
\$	-	\$ 124,246	\$ 1,648,700	\$ 1,289,150	\$ 6,233,514

(See independent auditor's report.)

County of Winnebago, Illinois
Host Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 3,080,000	\$ 3,237,983	\$ 157,983
Miscellaneous	-	-	-
Total revenues	3,080,000	3,237,983	157,983
Expenditures, current			
General government			
Supplies and services	2,677,475	2,782,173	104,698
Total expenditures, current	2,677,475	2,782,173	104,698
Capital outlay	400,000	-	(400,000)
Total expenditures	3,077,475	2,782,173	(295,302)
Excess of revenues over (under) expenditures	2,525	455,810	453,285
Other financing sources (uses)			
Transfers in	500,000	858,680	358,680
Transfers (out)	(272,000)	(473,000)	(201,000)
Total other financing sources (uses)	228,000	385,680	157,680
Net change in fund balance	\$ 230,525	841,490	\$ 610,965
Fund balance, beginning of period		2,212,888	
Fund balance, end of period		\$ 3,054,378	

(See independent auditor's report.)

County of Winnebago, Illinois
Court and Case Management Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
General government			
Personnel	28,000	26,294	(1,706)
Supplies and services	109,480	109,792	312
Total expenditures, current	137,480	136,086	(1,394)
Net change in fund balance	\$ (137,480)	(136,086)	\$ 1,394
Fund balance, beginning of period		253,126	
Fund balance, end of period		\$ 117,040	

(See independent auditor's report.)

County of Winnebago, Illinois
2010C Bond Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Excess of revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Transfers (out)	(119,014)	(119,014)	-
Total other financing sources (uses)	(119,014)	(119,014)	-
Net change in fund balance	<u>\$ (119,014)</u>	<u>(119,014)</u>	<u>\$ -</u>
Fund balance, beginning of period		119,014	
Fund balance, end of period		<u>\$ -</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Public Defender File System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Total expenditures, current	-	-	-
Capital outlay	280,000	276,880	(3,120)
Total expenditures	280,000	276,880	(3,120)
Net change in fund balance	<u>\$ (280,000)</u>	<u>(276,880)</u>	<u>\$ 3,120</u>
Fund balance, beginning of period		276,880	
Fund balance, end of period		<u>\$ -</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Juvenile Justice Center Remodel Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 50,822	\$ 50,822
Miscellaneous	-	14,960	14,960
Total revenues	-	65,782	65,782
Expenditures, current			
General government			
Supplies and services	-	3,260	3,260
Total expenditures, current	-	3,260	3,260
Capital outlay	2,137,000	2,115,072	(21,928)
Total expenditures	2,137,000	2,118,332	(18,668)
Net change in fund balance	<u>\$ (2,137,000)</u>	<u>(2,052,550)</u>	<u>\$ 84,450</u>
Fund balance, beginning of period		<u>2,176,796</u>	
Fund balance, end of period		<u>\$ 124,246</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012F Alternate Revenue Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
Miscellaneous	\$ -	\$ 3,247	\$ 3,247
Expenditures, current			
General government			
Supplies and services	840,845	103,835	(737,010)
Issuance costs	-	160,346	160,346
Total expenditures, current	840,845	264,181	(576,664)
Capital outlay	3,384,955	1,617,832	(1,767,123)
Total expenditures	4,225,800	1,882,013	(2,343,787)
Excess of revenues over (under) expenditures	(4,225,800)	(1,882,013)	2,343,787
Other financing sources (uses)			
Alternate revenue bonds issued	-	4,320,000	4,320,000
Premium on bond issue	-	66,146	66,146
Transfers (out)	-	(858,680)	(858,680)
Total other financing sources (uses)	-	3,527,466	3,527,466
Net change in fund balance	<u>\$ (4,225,800)</u>	<u>1,645,453</u>	<u>\$ 5,871,253</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 1,645,453</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2012G Alternate Revenue Bond Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
Miscellaneous	\$ -	\$ 5,703	\$ 5,703
Expenditures, current			
General government			
Supplies and services	-	170	170
Issuance costs	-	69,230	69,230
Total expenditures, current	-	69,400	69,400
Debt Service			
Principal	-	350,000	350,000
Capital outlay	3,118,000	700,000	(2,418,000)
Total expenditures	3,118,000	1,119,400	(1,998,600)
Excess of revenues over (under) expenditures	(3,118,000)	(1,113,697)	2,004,303
Other financing sources (uses)			
Alternate revenue bonds issued	-	1,680,000	1,680,000
Premium on bond issue	-	22,847	22,847
Proceeds from note payable	-	700,000	700,000
Total other financing sources (uses)	-	2,402,847	2,402,847
Net change in fund balance	<u>\$ (3,118,000)</u>	<u>1,289,150</u>	<u>\$ 4,407,150</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 1,289,150</u>	

(See independent auditor's report.)

Enterprise Funds



County of Winnebago, Illinois
River Bluff Nursing Home Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 12,672,000	\$ 10,382,560	\$ (2,289,440)
Other	-	810,355	810,355
Total operating revenues	12,672,000	11,192,915	(1,479,085)
Operating expenses			
Personnel	10,375,587	10,243,424	(132,163)
Supplies and services	6,606,656	6,071,318	(535,338)
Total operating expenses	16,982,243	16,314,742	(667,501)
Operating income (loss)	(4,310,243)	(5,121,827)	(811,584)
Non-operating revenue (expense)			
Property taxes	2,821,000	2,672,499	(148,501)
Interest expense	-	(39,313)	(39,313)
Investment income	-	756	756
Total non-operating revenue	2,821,000	2,633,942	(187,058)
Income (loss) before transfers	(1,489,243)	(2,487,885)	(998,642)
Transfers			
Transfers in	2,663,000	49,760	(2,613,240)
Transfers (out)	(2,977,000)	-	2,977,000
Total transfers	(314,000)	49,760	363,760
Net income (loss) - budgetary basis	\$ (1,803,243)	(2,438,125)	\$ (634,882)
Adjustments to GAAP basis			
Depreciation		(270,710)	
Capital assets capitalized		1,247,581	
Total adjustments to GAAP basis		976,871	
Net income (loss) - GAAP basis		(1,461,254)	
Total net position, beginning of period		13,195,066	
Total net position, end of period		\$ 11,733,812	

(See independent auditor's report.)

County of Winnebago, Illinois

Animal Services Fund

Schedule of Revenues, Expenses, and Changes in Net Position Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 1,532,000	\$ 1,031,348	\$ (500,652)
Licenses and permits	926,000	1,305,691	379,691
Other	29,000	18,272	(10,728)
Total operating revenues	2,487,000	2,355,311	(131,689)
Operating expenses			
Personnel	1,721,950	1,666,974	(54,976)
Supplies and services	1,021,150	786,466	(234,684)
Total operating expenses	2,743,100	2,453,440	(289,660)
Net income (loss) - budgetary basis	\$ (256,100)	(98,129)	\$ 157,971
Adjustments to GAAP basis			
Depreciation		(76,314)	
Total adjustments to GAAP basis		(76,314)	
Net income (loss) - GAAP basis		(174,443)	
Total net position, beginning of period		2,016,246	
Total net position, end of period		\$ 1,841,803	

(See independent auditor's report.)

County of Winnebago, Illinois
555 North Court Operations Fund
Schedule of Revenues, Expenses, and Changes in Fund Net Position
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 536,000	\$ 533,282	\$ (2,718)
Other	51,000	25,586	(25,414)
Total operating revenues	587,000	558,868	(28,132)
Operating expenses			
Supplies and services	663,790	199,288	(464,502)
Total operating expenses	663,790	199,288	(464,502)
Operating income (loss)	(76,790)	359,580	436,370
Non-operating revenue (expense)			
Interest expense	-	(7,257)	(7,257)
Total nonoperating revenues (expenses)	-	(7,257)	(7,257)
Income before transfers	(76,790)	352,323	429,113
Transfers			
Transfers in	-	166,014	166,014
Transfers (out)	(256,000)	(258,600)	(2,600)
Total transfers	(256,000)	(92,586)	
Net income - budgetary basis	\$ (332,790)	259,737	\$ 592,527
Adjustments to GAAP basis			
Depreciation		(224,842)	
Total adjustments to GAAP basis		(224,842)	
Net income (loss) - GAAP basis		34,895	
Total net position, beginning of period		3,721,275	
Total net position, end of period		\$ 3,756,170	

(See independent auditor's report.)



Internal Service Funds

Used to account for the financing of goods or 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, Public Safety Building Maintenance, Car Pool, and Information Technology 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-insurance health and dental program.



County of Winnebago, Illinois
Combining Balance Sheet
Internal Service Funds

September 30, 2013

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Current assets			
Cash	\$ 24,795	\$ 6,091,870	\$ 6,116,665
Receivables, net	13,756	101,002	114,758
Due from other funds	-	-	-
Due from other governmental units and agencies	249,161	-	249,161
Total current assets	287,712	6,192,872	6,480,584
Noncurrent assets			
Capital assets being depreciated, net of accumulated depreciation	424,071	-	424,071
Total noncurrent assets	424,071	-	424,071
Total assets	\$ 711,783	\$ 6,192,872	\$ 6,904,655
Liabilities and net position			
Current liabilities			
Accounts payable	\$ 190,860	\$ 712,508	\$ 903,368
Accrued payroll and benefits	36,266	-	36,266
Claims payable	-	1,042,847	1,042,847
Current maturities of long-term liabilities	11,377	-	11,377
Total current liabilities	238,503	1,755,355	1,993,858
Noncurrent liabilities			
Compensated absences payable	45,507	-	45,507
Net pension obligation	19,455	-	19,455
Other postemployment benefit obligation	17,468	-	17,468
Total noncurrent liabilities	82,430	-	82,430
Total liabilities	320,933	1,755,355	2,076,288
Net position			
Net investment in capital assets	424,071	-	424,071
Unrestricted	(33,221)	4,437,517	4,404,296
Total net position	390,850	4,437,517	4,828,367
Total liabilities and net position	\$ 711,783	\$ 6,192,872	\$ 6,904,655

(See independent auditor's report.)

County of Winnebago, Illinois
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds

For The Year Ended September 30, 2013

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Operating revenues			
Charges for services	\$ 3,463,702	\$ 15,341,697	\$ 18,805,399
Other	13	26,130	26,143
Total operating revenues	3,463,715	15,367,827	18,831,542
Operating expenses			
Personnel	1,138,500	-	1,138,500
Supplies and services	2,415,643	15,539,747	17,955,390
Depreciation and amortization	74,431	-	74,431
Total operating expenses	3,628,574	15,539,747	19,168,321
Operating income (loss) before transfers	(164,859)	(171,920)	(336,779)
Transfers in	50,000	-	50,000
Net (decrease) in net position	(114,859)	(171,920)	(286,779)
Total net position, beginning of period	505,709	4,609,437	5,115,146
Total net position, end of period	\$ 390,850	\$ 4,437,517	\$ 4,828,367

(See independent auditor's report.)

County of Winnebago, Illinois
Combining Statement of Cash Flows
Internal Service Funds

For The Year Ended September 30, 2013

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Cash flows from operating activities			
Cash receipts from users	\$ 432,620	\$ 3,475,672	\$ 3,908,292
Receipts from interfund services	2,832,521	11,866,025	14,698,546
Cash receipts from others	26	26,130	26,156
Cash paid to employees	(1,125,856)	-	(1,125,856)
Cash paid to vendors	(2,326,636)	(15,442,193)	(17,768,829)
Net cash from operating activities	(187,325)	(74,366)	(261,691)
Cash flows from noncapital financing activities			
Transfers from other funds	50,000	-	50,000
Net cash from noncapital financing activities	50,000	-	50,000
Cash flows from capital and related financing activities			
Purchase of capital assets	(85,268)	-	(85,268)
Net cash from capital and related financing activities	(85,268)	-	(85,268)
Net (decrease) in cash and cash equivalents	(222,593)	(74,366)	(296,959)
Cash and cash equivalents, beginning of period	247,388	6,166,236	6,413,624
Cash and cash equivalents, end of period	\$ 24,795	\$ 6,091,870	\$ 6,116,665
Reconciliation of operating income (loss) to net cash			
from operating activities			
Operating income (loss)	\$ (164,859)	\$ (171,920)	\$ (336,779)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation and amortization	74,431	-	74,431
Changes in assets and liabilities			
(Increase) decrease in due from other governmental units and agencies	(205,319)	-	(205,319)
Decrease (increase) in receivables, net	6,771	(101,002)	(94,231)
(Decrease) increase in accounts payable and claims payable	89,007	198,556	287,563
Increase in accrued payroll	4,870	-	4,870
Decrease in claims payable	-	-	-
(Decrease) increase in compensated absences payable	10,399	-	10,399
Increase (decrease) in early retirement incentive	(6,000)	-	(6,000)
Increase in net pension obligation	(1,181)	-	(1,181)
Increase in postemployment health benefits payable	-	-	-
	4,556	-	4,556
Total adjustments	(22,466)	97,554	75,088
Net cash from operating activities	\$ (187,325)	\$ (74,366)	\$ (261,691)

(See independent auditor's report.)

County of Winnebago, Illinois
 Central Services Fund
 Schedule of Revenues, Expenses, and Changes in Net Position
 Budget and Actual

For The Year Ended September 30, 2013

	<i>Central Stores Department</i>		<i>Public Safety Building Maintenance Department</i>		<i>Car Pool Department</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Operating revenues						
Charges for services	\$ 500,000	\$ 566,214	\$ 1,316,000	\$ 912,417	\$ 75,000	\$ 80,008
Other	-	13	-	-	-	-
Total operating revenues	500,000	566,227	1,316,000	912,417	75,000	80,008
Operating expenses						
Personnel	286,976	278,801	274,944	260,087	-	-
Supplies and services	177,661	169,199	1,041,201	1,134,703	105,570	53,507
Depreciation and amortization	-	-	-	-	-	74,431
Total operating expenses	464,637	448,000	1,316,145	1,394,790	105,570	127,938
Operating income (loss) before transfers	35,363	118,227	(145)	(482,373)	(30,570)	(47,930)
Transfers in	-	-	-	-	-	-
Net increase (decrease) in net position	\$ 35,363	\$ 118,227	\$ (145)	\$ (482,373)	\$ (30,570)	\$ (47,930)
Total net position, beginning of period						
Total net position, end of period						

<i>Information Technology</i>		<i>Copiers</i>		<i>Total</i>		<i>Variance with Final Budget - Over (Under)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 1,358,000	\$ 1,710,057	\$ -	\$ 195,006	\$ 3,249,000	\$ 3,463,702	\$ 214,702
-	-	-	-	-	13	13
1,358,000	1,710,057	-	195,006	3,249,000	3,463,715	214,715
597,197	599,612	-	-	1,159,117	1,138,500	(20,617)
942,324	889,924	-	168,310	2,266,756	2,415,643	148,887
-	-	-	-	-	74,431	74,431
1,539,521	1,489,536	-	168,310	3,425,873	3,628,574	202,701
(181,521)	220,521	-	26,696	(176,873)	(164,859)	12,014
50,000	50,000	-	-	50,000	50,000	-
\$ (131,521)	\$ 270,521	\$ -	\$ 26,696	\$ (126,873)	(114,859)	\$ 12,014
					505,709	
					\$ 390,850	

(See independent auditor's report.)

County of Winnebago, Illinois
Health Insurance Fund
Schedule of Revenues, Expenses, and Changes in Net Position
Budget and Actual

For The Year Ended September 30, 2013

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 14,838,000	\$ 15,341,697	\$ 503,697
Other	-	26,130	26,130
Total operating revenues	14,838,000	15,367,827	529,827
Operating expenses			
Supplies and services	16,063,000	15,539,747	(523,253)
Total operating expenses	16,063,000	15,539,747	(523,253)
Operating income (loss)	(1,225,000)	(198,050)	(1,423,050)
Non-operating revenue (expense)			
Investment income	-	-	-
Net increase (decrease) in net position	\$ (1,225,000)	(171,920)	\$ 1,053,080
Total net position, beginning of period		4,609,437	
Total net position, end of period		\$ 4,437,517	

(See independent auditor's report.)

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

County Treasurer Trust Fund - Used to account for the collection of miscellaneous taxes for the County 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.

Sheriff's Commissary Fund - Used to account for the funds held for the benefit of prisoners in the county jail.

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.

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.

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

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

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 of Winnebago, Illinois
Combining Schedule of Changes In Assets and Liabilities
Agency Funds

For the Year Ended September 30, 2013

Totals	Balances		Balances	
	September 30, 2012	Additions	Deductions	September 30, 2013
Assets				
Cash	\$ 11,485,139	\$ 480,009,783	\$ 479,274,346	\$ 12,220,576
Investments	2,157,744	2,761,378	3,475,357	1,443,765
Accrued interest	25,634	13,354	32,565	6,423
Other receivables	338,825	106,171	338,825	106,171
Total assets	\$ 14,007,342	\$ 482,890,686	\$ 483,121,093	\$ 13,776,935
Liabilities				
Accounts payable	\$ 283,332	\$ 839,977	\$ 929,217	\$ 194,092
Due to taxing districts	2,504,152	438,399,823	438,394,162	2,509,813
Due to other governmental units and agencies	3,901,269	11,467,153	11,093,348	4,275,074
Trust deposits	4,840,320	3,890,591	4,130,946	4,599,965
Due to others	2,478,269	28,293,142	28,573,420	2,197,991
Total liabilities	\$ 14,007,342	\$ 482,890,686	\$ 483,121,093	\$ 13,776,935
County Treasurer Trust Fund				
Assets				
Cash	\$ 1,599,307	\$ 2,893,949	\$ 2,871,090	\$ 1,622,166
Total assets	\$ 1,599,307	\$ 2,893,949	\$ 2,871,090	\$ 1,622,166
Liabilities				
Due to other governmental units and agencies	\$ 1,599,307	\$ 2,893,949	\$ 2,871,090	\$ 1,622,166
Total liabilities	\$ 1,599,307	\$ 2,893,949	\$ 2,871,090	\$ 1,622,166
Treasurer Trustee Escrow				
Assets				
Cash	\$ 266,013	\$ 459,242	\$ 281,284	\$ 443,971
Total assets	\$ 266,013	\$ 459,242	\$ 281,284	\$ 443,971
Liabilities				
Due to other governmental units and agencies	\$ 266,013	\$ 459,242	\$ 281,284	\$ 443,971
Total liabilities	\$ 266,013	\$ 459,242	\$ 281,284	\$ 443,971

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
Combining Schedule of Changes In Assets and Liabilities (Continued)
Agency Funds

For the Twelve Months Ended September 30, 2013

	Balances			Balances	
	September 30, 2012	Additions	Deductions	September 30, 2013	
Bankruptcy Trust Fund					
Assets					
Cash	\$ 51,679	\$ 39,800	\$ 18,249	\$ 73,230	
Total assets	\$ 51,679	\$ 39,800	\$ 18,249	\$ 73,230	
Liabilities					
Due to others	\$ 51,679	\$ 39,800	\$ 18,249	\$ 73,230	
Total liabilities	\$ 51,679	\$ 39,800	\$ 18,249	\$ 73,230	
Sheriff's Commissary Fund					
Assets					
Cash	\$ 101,505	\$ 371,761	\$ 418,738	\$ 54,528	
Total assets	\$ 101,505	\$ 371,761	\$ 418,738	\$ 54,528	
Liabilities					
Due to others	\$ 101,505	\$ 371,761	\$ 418,738	\$ 54,528	
Total liabilities	\$ 101,505	\$ 371,761	\$ 418,738	\$ 54,528	
County Clerk Trust Fund					
Assets					
Cash	\$ 1,108,433	\$ 12,131,962	\$ 12,067,084	\$ 1,173,311	
Total assets	\$ 1,108,433	\$ 12,131,962	\$ 12,067,084	\$ 1,173,311	
Liabilities					
Due to others	\$ 1,108,433	\$ 12,131,962	\$ 12,067,084	\$ 1,173,311	
Total liabilities	\$ 1,108,433	\$ 12,131,962	\$ 12,067,084	\$ 1,173,311	
County Collector Trust Fund					
Assets					
Cash	\$ 2,004,152	\$ 437,899,823	\$ 437,894,162	\$ 2,009,813	
Investments	500,000	500,000	500,000	500,000	
Total assets	\$ 2,504,152	\$ 438,399,823	\$ 438,394,162	\$ 2,509,813	
Liabilities					
Due to taxing districts	\$ 2,504,152	\$ 438,399,823	\$ 438,394,162	\$ 2,509,813	
Total liabilities	\$ 2,504,152	\$ 438,399,823	\$ 438,394,162	\$ 2,509,813	

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
Combining Schedule of Changes In Assets and Liabilities (Continued)
Agency Funds

For the Twelve Months Ended September 30, 2013

Clerk of Circuit Court Trust Fund	Balances			Balances
	September 30, 2012	Additions	Deductions	September 30, 2013
Assets				
Cash	\$ 5,595,208	\$ 19,613,525	\$ 18,805,318	\$ 6,403,415
Certificates of deposit	1,000,000	-	1,000,000	-
Accrued interest on investments	25,634	13,354	32,565	6,423
Total assets	\$ 6,620,842	\$ 19,626,879	\$ 19,837,883	\$ 6,409,838
Liabilities				
Due to other governmental units and agencies	\$ 1,055,572	\$ 6,111,864	\$ 6,091,988	\$ 1,075,448
Due to others	724,950	9,624,424	9,614,949	734,425
Trust deposits	4,840,320	3,890,591	4,130,946	4,599,965
Total liabilities	\$ 6,620,842	\$ 19,626,879	\$ 19,837,883	\$ 6,409,838
Township Motor Fuel Tax Fund				
Assets				
Investments	\$ 657,744	\$ 2,261,378	\$ 1,975,357	943,765
Accrued interest on investments				
Other receivables	62,883	57,756	62,883	57,756
Total assets	\$ 720,627	\$ 2,319,134	\$ 2,038,240	\$ 1,001,521
Liabilities				
Accounts payable	\$ 81,894	\$ 685,885	\$ 641,054	\$ 126,725
Due to other governmental units and agencies	638,733	1,633,249	1,397,186	874,796
Total liabilities	\$ 720,627	\$ 2,319,134	\$ 2,038,240	\$ 1,001,521
Highway Department Caps				
Assets				
Cash	\$ 18,141	\$ 177,469	\$ 165,533	\$ 30,077
Total assets	\$ 18,141	\$ 177,469	\$ 165,533	\$ 30,077
Liabilities				
Due to other governmental units and agencies	\$ 18,141	\$ 177,469	\$ 165,533	\$ 30,077
Total liabilities	\$ 18,141	\$ 177,469	\$ 165,533	\$ 30,077

(This schedule is continued on the following pages.)

County of Winnebago, Illinois
Combining Schedule of Changes In Assets and Liabilities (Continued)
Agency Funds

For the Twelve Months Ended September 30, 2013

Inmate Trust Account	Balances			Balances
	September 30, 2012	Additions	Deductions	September 30, 2013
Assets				
Cash	\$ 491,702	\$ 6,125,195	\$ 6,454,400	\$ 162,497
Total assets	\$ 491,702	\$ 6,125,195	\$ 6,454,400	\$ 162,497
Liabilities				
Due to others	\$ 491,702	\$ 6,125,195	\$ 6,454,400	\$ 162,497
Total liabilities	\$ 491,702	\$ 6,125,195	\$ 6,454,400	\$ 162,497
Township Bridge Fund				
Assets				
Cash	\$ 248,999	\$ 297,057	\$ 298,488	\$ 247,568
Other receivables	275,942	48,415	275,942	48,415
Total assets	\$ 524,941	\$ 345,472	\$ 574,430	\$ 295,983
Liabilities				
Accounts payable	\$ 201,438	\$ 154,092	\$ 288,163	\$ 67,367
Due to other governmental units and agencies	323,503	191,380	286,267	228,616
Total liabilities	\$ 524,941	\$ 345,472	\$ 574,430	\$ 295,983

(See independent auditor's report.)

Capital Assets



County of Winnebago, Illinois
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule of Capital Assets By Source
September 30, 2013

Capital Assets	
Land	\$ 19,802,680
Land improvements	171,801
Buildings	176,005,236
Building improvements	35,252,179
Leasehold improvements	3,274,796
Machinery and equipment and office furniture	28,487,869
Infrastructure	187,628,929
Construction in progress	4,011,980
	\$ 454,635,470
Investments in governmental funds capital assets by source	
General Fund revenue	\$ 11,623,103
Special Revenue Funds revenue	6,830,508
Capital Project Fund	
Revenue	324,971,940
Transfers from General Fund	10,200,292
Transfers from Special Revenue Funds	4,278,674
Proceeds from general obligation bonds	68,989,429
Interest earnings	500,743
Federal grants	17,210,331
State grants	6,084,168
Donations	4,459,843
Contributions from Proprietary Fund Types	(513,561)
	\$ 454,635,470

Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$1,905,533 reported in the Internal Service fund are not included.

County of Winnebago, Illinois
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity and Changes by Function and Activity

For The Year Ended September 30, 2013

<i>Function and Activity</i>	Land	Land Improvements	Buildings	Building Improvements	Leasehold Improvements	Equipment	Infrastructure	Construction in Progress	Total
General Government									
Balance, beginning of period	\$ 11,770	\$ 30,352	\$ 4,139,701	\$ 14,035,449	\$ -	\$ 3,805,790	\$ 203,133	\$ 460,128	\$ 22,686,323
Additions	877,060	-	-	12,497	-	1,344,426	-	3,088,832	5,322,815
Transfers	-	-	-	-	-	-	288,071	(288,071)	-
Balance, end of period	888,830	30,352	4,139,701	14,047,946	-	5,150,216	491,204	3,260,889	28,009,138
Public Safety									
Balance, beginning of period	4,845,781	101,050	167,652,974	7,880,190	3,274,796	8,603,710	-	416,833	192,775,334
Additions	-	-	-	-	-	545,943	-	2,115,072	2,661,015
Transfers	-	-	-	2,531,905	-	-	-	(2,531,905)	-
Balance, end of period	4,845,781	101,050	167,652,974	10,412,095	3,274,796	9,149,653	-	-	195,436,349
Highways and Streets									
Balance, beginning of period	13,513,874	-	835,747	1,328,081	-	6,711,451	177,263,775	970,324	200,623,252
Additions	553,329	-	-	-	-	850,865	-	9,654,717	11,058,911
Transfers	-	-	-	-	-	-	9,873,950	(9,873,950)	-
Balance, end of period	14,067,203	-	835,747	1,328,081	-	7,562,316	187,137,725	751,091	211,682,163
Health and Welfare									
Balance, beginning of period	866	40,399	468,513	1,599,589	-	837,999	-	-	2,947,366
Additions	-	-	-	-	-	58,656	-	-	58,656
Transfers	-	-	-	-	-	-	-	-	-
Balance, end of period	866	40,399	468,513	1,599,589	-	896,655	-	-	3,006,022
Judicial									
Balance, beginning of period	-	-	2,908,301	7,864,468	-	5,419,365	-	-	16,192,134
Additions	-	-	-	-	-	309,664	-	-	309,664
Balance, end of period	-	-	2,908,301	7,864,468	-	5,729,029	-	-	16,501,798
Total balance, end of period	\$19,802,680	\$ 171,801	\$176,005,236	\$ 35,252,179	\$ 3,274,796	\$28,487,869	\$187,628,929	\$ 4,011,980	\$ 454,635,470

(See independent auditor's report.)

Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note 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 188-196)

Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 197-200)

Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and County's ability to issue additional debt in the future. (Pages 201-202)

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 203-205)

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 206-211)

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 Eight Fiscal Years

(accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>
Governmental activities			
Net investment in capital assets	\$ 128,775,736	\$ 178,679,304	\$ 182,232,470
Restricted	80,606,568	75,925,208	72,569,170
Unrestricted	47,727,567	14,886,533	8,785,161
Total governmental activities net position	<u>\$ 257,109,871</u>	<u>\$ 269,491,045</u>	<u>\$ 263,586,801</u>
Business-type activities			
Net investment in capital assets	\$ 8,166,686	\$ 7,756,628	\$ 7,532,255
Restricted	50,763	53,575	51,200
Unrestricted	7,340,820	8,657,226	8,329,439
Total business-type activities net position	<u>\$ 15,558,269</u>	<u>\$ 16,467,429</u>	<u>\$ 15,912,894</u>
Total primary government net position	<u>\$ 272,668,140</u>	<u>\$ 285,958,474</u>	<u>\$ 279,499,695</u>
Primary Government			
Net investment in capital position	\$ 136,942,422	\$ 186,435,932	\$ 189,764,725
Restricted	80,657,331	75,978,783	72,620,370
Unrestricted	55,068,387	23,543,759	17,114,600
Total primary government net position	<u>\$ 272,668,140</u>	<u>\$ 285,958,474</u>	<u>\$ 279,499,695</u>

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement No. 44.

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
\$ 184,195,898	\$ 182,415,473	\$ 157,029,706	\$ 165,171,068	\$ 170,415,570
71,817,662	71,903,079	55,071,335	55,556,298	61,435,224
(7,307,356)	(6,670,556)	5,384,291	5,163,283	(3,163,256)
<u>\$ 248,706,204</u>	<u>\$ 247,647,996</u>	<u>\$ 217,485,332</u>	<u>\$ 225,890,649</u>	<u>\$ 228,687,538</u>
\$ 7,247,979	\$ 7,474,881	\$ 7,655,052	\$ 5,862,922	\$ 8,975,812
-	-	-	-	-
8,525,601	6,984,335	11,488,532	13,069,665	8,355,973
<u>\$ 15,773,580</u>	<u>\$ 14,459,216</u>	<u>\$ 19,143,584</u>	<u>\$ 18,932,587</u>	<u>\$ 17,331,785</u>
<u>\$ 264,479,784</u>	<u>\$ 262,107,212</u>	<u>\$ 236,628,916</u>	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>
\$ 191,443,877	\$ 189,890,354	\$ 164,684,758	\$ 171,977,420	\$ 179,391,382
71,817,662	71,903,079	55,071,335	55,556,298	61,435,224
1,218,245	313,779	16,872,823	17,289,518	5,192,717
<u>\$ 264,479,784</u>	<u>\$ 262,107,212</u>	<u>\$ 236,628,916</u>	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>

County of Winnebago, Illinois
Changes in Net Position, Last Eight Fiscal Years

(accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Expenses				
Governmental activities				
General government	\$ 17,975,882	\$ 17,453,405	\$ 18,739,470	\$ 16,303,780
Public safety	47,522,298	57,533,271	68,179,352	68,142,980
Highway and streets	12,979,468	14,073,413	17,835,594	19,850,536
Health and welfare	15,276,315	16,908,841	18,738,702	21,706,141
Judicial	12,466,830	13,784,888	15,155,921	17,888,697
Culture and recreation	4,100,095	4,338,552	4,808,203	5,426,727
Interest on long term liabilities	5,702,358	7,747,506	7,467,358	7,077,628
Total governmental activities expenses	<u>116,023,246</u>	<u>131,839,876</u>	<u>150,924,600</u>	<u>156,396,489</u>
Business-type activities				
Nursing home	13,017,641	14,099,265	15,073,563	15,761,864
Animal services	1,869,108	2,054,740	2,064,387	2,250,079
Golf course	1,954,833	2,043,140	2,128,895	1,927,535
Court Street Activities	-	-	-	-
Total business-type activities	<u>16,841,582</u>	<u>18,197,145</u>	<u>19,266,845</u>	<u>19,939,478</u>
Total primary government expenses	<u>\$ 132,864,828</u>	<u>\$ 150,037,021</u>	<u>\$ 170,191,445</u>	<u>\$ 176,335,967</u>
Program Revenues				
Governmental activities				
Charges for services				
General government	\$ 16,955,469	\$ 14,132,318	\$ 13,194,444	\$ 13,127,463
Public safety	3,743,348	4,317,596	5,117,128	5,614,364
Highway and streets	11,530,788	8,885,951	7,177,437	6,018,281
Health and welfare	1,473,973	1,568,764	1,552,157	1,512,599
Judicial	2,273,820	2,870,683	2,717,961	2,799,692
Culture and recreation	292,043	386,678	643,057	519,134
Operating grants and contributions	16,552,285	11,032,653	12,241,196	12,353,528
Capital grants and contributions	850,931	594,066	2,309,171	6,431,481
Total governmental activities program revenues	<u>53,672,657</u>	<u>43,788,709</u>	<u>44,952,551</u>	<u>48,376,542</u>
Business-type activities				
Charges for services				
Nursing home	10,462,343	11,997,437	11,599,296	12,379,735
Animal Services	1,978,359	1,880,469	2,166,162	2,524,155
Golf Course	1,758,738	1,854,000	1,765,917	1,733,708
Court Street Activities	-	-	-	-
Total business-type activities program revenues	<u>14,199,440</u>	<u>15,731,906</u>	<u>15,531,375</u>	<u>16,637,598</u>
Total primary government revenues	<u>\$ 67,872,097</u>	<u>\$ 59,520,615</u>	<u>\$ 60,483,926</u>	<u>\$ 65,014,140</u>

	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
\$	18,455,578	\$ 14,033,139	\$ 15,292,112	\$ 14,890,195
	62,513,492	61,782,384	60,627,022	65,526,720
	17,385,697	17,274,364	17,717,274	20,477,224
	19,416,340	19,215,046	17,376,532	16,399,020
	15,507,345	14,952,052	18,105,499	18,814,931
	4,846,811	800,000	-	-
	6,996,504	7,037,691	6,422,273	5,313,690
	<u>145,121,767</u>	<u>135,094,676</u>	<u>135,540,712</u>	<u>141,421,780</u>
	15,765,513	15,587,911	15,312,315	15,377,184
	2,289,646	2,255,708	2,372,936	2,529,754
	1,950,875	-	-	-
	182,196	350,375	437,708	431,387
	<u>20,188,230</u>	<u>18,193,994</u>	<u>18,122,959</u>	<u>18,338,325</u>
\$	<u>165,309,997</u>	<u>153,288,670</u>	<u>153,663,671</u>	<u>159,760,105</u>
\$	12,189,358	\$ 11,171,293	\$ 13,029,206	\$ 6,953,395
	6,345,288	6,372,497	7,039,712	7,581,484
	7,682,994	7,868,427	6,757,927	7,332,593
	1,590,773	1,556,136	1,570,501	982,902
	2,642,332	2,471,557	2,615,379	8,160,165
	330,159	-	-	-
	16,232,991	13,820,134	13,989,009	15,722,165
	2,419,112	5,333,161	8,568,290	7,562,912
	<u>49,433,007</u>	<u>48,593,205</u>	<u>53,570,024</u>	<u>54,295,616</u>
	10,835,227	16,827,249	12,443,315	11,192,915
	2,466,527	2,364,015	2,311,337	2,355,311
	1,690,706	-	-	-
	303,591	554,405	583,215	558,868
	<u>15,296,051</u>	<u>19,745,669</u>	<u>15,337,867</u>	<u>14,107,094</u>
\$	<u>64,729,058</u>	<u>68,338,874</u>	<u>68,907,891</u>	<u>68,402,710</u>

County of Winnebago, Illinois
Changes in Net Position, Last Eight Fiscal Years (Continued)

(accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Net (Expense)/Revenue				
Governmental activities	\$ (62,350,589)	\$ (88,051,167)	\$ (105,972,049)	\$ (108,019,947)
Business-type activities	(2,642,142)	(2,465,239)	(3,735,470)	(3,301,880)
Total primary government net expense	<u>\$ (64,992,731)</u>	<u>\$ (90,516,406)</u>	<u>\$ (109,707,519)</u>	<u>\$ (111,321,827)</u>
General Revenues and Other Changes in Net Position				
Governmental activities				
Taxes				
Property taxes	\$ 34,323,334	\$ 36,205,099	\$ 38,238,078	\$ 40,094,867
Sales taxes	1,188,682	1,234,410	1,127,725	987,676
State income taxes	4,681,463	5,407,065	5,868,899	4,894,822
Quarter-cent sales tax	8,530,267	8,526,460	8,242,841	6,836,561
Public safety sales tax	29,281,345	29,319,986	28,813,102	25,248,665
Replacement taxes	5,385,882	6,192,961	6,399,990	5,337,172
Use tax	779,917	808,433	986,901	788,214
Other taxes	5,563,042	6,208,919	6,611,323	6,369,042
Miscellaneous	1,316,646	2,680,190	4,785,300	4,160,561
Interest income	6,409,577	6,940,443	2,912,436	1,430,769
Transfers	(2,900,000)	(3,091,625)	(3,060,000)	(5,504,182)
Total governmental activities	<u>94,560,155</u>	<u>100,432,341</u>	<u>100,926,595</u>	<u>90,644,167</u>
Business-type activities				
Property taxes	-	-	-	-
Miscellaneous	10,897	168,269	61,448	105,142
Interest revenue	126,518	114,504	59,487	23,424
Transfers	2,900,000	3,091,625	3,060,000	3,034,000
Total business-type activities	<u>3,037,415</u>	<u>3,374,398</u>	<u>3,180,935</u>	<u>3,162,566</u>
Total primary government	<u>\$ 97,597,570</u>	<u>\$ 103,806,739</u>	<u>\$ 104,107,530</u>	<u>\$ 93,806,733</u>
Change in Net Position				
Governmental activities	\$ 32,209,566	\$ 12,381,174	\$ (5,045,454)	\$ (17,375,780)
Business-type activities	395,273	909,159	(554,535)	(139,314)
Total primary government	<u>\$ 32,604,839</u>	<u>\$ 13,290,333</u>	<u>\$ (5,599,989)</u>	<u>\$ (17,515,094)</u>

Note 1: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
\$ (95,688,760)	\$ (86,501,471)	\$ (81,970,688)	\$ (87,126,164)
(4,892,179)	1,551,675	(2,785,092)	(4,231,231)
<u>\$ (100,580,939)</u>	<u>\$ (84,949,796)</u>	<u>\$ (84,755,780)</u>	<u>\$ (91,357,395)</u>

\$ 40,668,693	\$ 34,184,743	\$ 34,336,135	\$ 35,436,964
979,387	1,076,078	1,057,424	1,086,823
4,119,207	5,114,164	5,165,611	5,657,755
7,265,948	7,556,066	7,781,995	7,883,257
25,880,590	26,532,122	26,969,212	27,016,241
4,923,413	5,254,065	4,374,012	4,963,335
755,828	895,589	918,351	994,437
6,304,179	5,863,087	6,342,020	5,921,754
6,839,346	2,386,360	2,483,083	1,973,864
306,961	143,371	134,463	93,527
(3,413,000)	280,857	257,000	42,826
<u>94,630,552</u>	<u>89,286,502</u>	<u>89,819,306</u>	<u>91,070,783</u>

-	2,932,359	2,830,353	2,672,499
164,779	149,907	-	-
36	8	742	756
3,413,000	(280,857)	(257,000)	(42,826)
<u>3,577,815</u>	<u>2,801,417</u>	<u>2,574,095</u>	<u>2,630,429</u>
<u>\$ 98,208,367</u>	<u>\$ 92,087,919</u>	<u>\$ 92,393,401</u>	<u>\$ 93,701,212</u>

\$ (1,058,208)	\$ 2,785,031	\$ 7,848,618	\$ 3,944,619
(1,314,364)	4,353,092	(210,997)	(1,600,802)
<u>\$ (2,372,572)</u>	<u>\$ 7,138,123</u>	<u>\$ 7,637,621</u>	<u>\$ 2,343,817</u>

**County of Winnebago, Illinois
Fund Balances, Governmental Funds
Last Eight Fiscal Years**

(modified accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013
General Fund								
Nonspendable in form - inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,911	\$ 160,149	\$ 146,284
Reserved/Restricted	-	447,550	186,599	101,869	151,589	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unreserved/Unassigned	15,471,019	15,325,630	14,449,681	7,096,792	10,209,791	11,855,772	13,111,073	12,870,465
Total General Fund	\$ 15,471,019	\$ 15,773,180	\$ 14,636,280	\$ 7,198,661	\$ 10,361,380	\$ 11,926,683	\$ 13,271,222	\$ 13,016,749
All Other Governmental Funds								
Reserved/Restricted	\$ 14,438,848	\$ 37,322,223	\$ 33,559,508	\$ 28,534,511	\$ 35,076,197	\$ 55,071,335	\$ 55,556,298	\$ 64,715,086
Unreserved/Unrestricted reported in								
Special revenue funds	64,435,291	43,168,182	42,097,752	38,120,173	37,918,895	-	-	-
Debt service funds	-	-	-	(65,208)	-	-	-	-
Capital project funds	33,459,360	19,553,740	12,187,087	(514,118)	-	-	-	-
Assigned								
Public safety	-	-	-	-	-	4,443,563	4,926,095	328,013
Capital projects	-	-	-	-	-	2,468,017	2,212,888	3,054,378
Public health	-	-	-	-	-	1,654,327	-	-
Highways and streets	-	-	-	-	-	4,253,772	8,288,071	297,716
Unassigned	-	-	-	-	-	(450,670)	(191,552)	(267,144)
Total all other governmental funds	\$ 112,333,499	\$ 100,044,145	\$ 87,844,347	\$ 66,075,358	\$ 72,995,092	\$ 67,440,344	\$ 70,791,800	\$ 68,128,049

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.



County of Winnebago, Illinois
Changes in Fund Balances, Governmental Funds,
Last Eight Fiscal Years

(modified accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Revenues				
Taxes	\$ 73,793,545	\$ 75,783,888	\$ 77,098,147	\$ 73,955,983
Intergovernmental	34,139,241	35,678,286	36,210,313	40,056,706
Charges for services	28,879,736	24,962,050	22,971,935	22,239,473
Fines and forfeitures	1,063,197	1,226,659	1,277,407	1,364,338
Licenses and permits	2,040,799	1,326,945	1,547,087	1,244,095
Investment income	6,409,577	6,940,442	2,912,436	1,430,769
Miscellaneous	1,316,646	3,044,892	4,784,679	4,250,560
Total revenues	<u>\$ 147,642,741</u>	<u>\$ 148,963,162</u>	<u>\$ 146,802,004</u>	<u>\$ 144,541,924</u>
Expenditures				
Current				
General government	\$ 15,071,148	\$ 15,078,745	\$ 17,054,879	\$ 18,458,779
Public safety	47,351,593	54,696,874	62,720,274	58,226,550
Highway and streets	8,629,967	9,025,979	9,970,104	9,750,329
Health and welfare	15,413,950	16,955,963	18,516,135	18,131,987
Judicial	12,486,328	13,783,781	14,724,540	14,955,689
Culture and recreation	3,755,660	3,915,369	4,347,735	4,443,103
Debt service				
Principal	2,690,640	7,019,345	7,799,671	7,920,000
Interest	4,956,968	6,173,058	7,381,026	7,037,247
Capital outlays	107,646,294	49,688,239	18,298,245	19,004,874
Total expenditures	<u>\$ 218,002,548</u>	<u>\$ 176,337,353</u>	<u>\$ 160,812,609</u>	<u>\$ 157,928,558</u>
Excess of revenues over (under) expenditures	<u>\$ (70,359,807)</u>	<u>\$ (27,374,191)</u>	<u>\$ (14,010,605)</u>	<u>\$ (13,386,634)</u>
Other financing sources (uses)				
Proceeds from refunding bond	-	18,765,000	-	-
Payments to refunded debt escrow agent	-	(18,559,440)	-	(2,761,547)
Premium on refunding bond issue	-	48,042	-	-
Issuance of general obligation bond	58,083,985	18,000,000	2,675,000	5,100,000
Premium (discount) on bond issue	983,343	311,021	784	131,729
Issuance of other long-term debt	-	-	-	-
Capital lease	302,564	-	-	1,138,929
Transfers in	25,989,498	22,661,999	17,268,841	15,815,781
Transfers out	(28,906,361)	(25,839,624)	(20,378,841)	(18,899,781)
Total other financing sources (uses)	<u>\$ 56,453,029</u>	<u>\$ 15,386,998</u>	<u>\$ (434,216)</u>	<u>\$ 525,111</u>
Net change in fund balances	(13,906,778)	(11,987,193)	(14,444,821)	(12,861,523)
Debt service as a percentage of noncapital expenditures	7.41%	10.30%	10.38%	10.45%

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
\$ 73,955,983	\$ 69,975,097	\$ 70,862,114	\$ 72,417,612
40,056,706	35,797,876	35,817,794	36,907,522
22,239,473	18,364,562	19,922,309	19,174,240
1,364,338	4,063,815	4,562,522	5,283,893
1,244,095	1,369,830	1,292,518	1,156,328
1,430,769	143,371	134,464	93,527
4,250,560	3,139,907	3,198,670	3,235,378
\$ 144,541,924	\$ 132,854,458	\$ 135,790,391	\$ 138,268,500

\$ 18,458,779	\$ 13,668,349	\$ 15,607,535	\$ 16,554,104
58,226,550	55,058,505	56,396,803	61,012,119
9,750,329	9,071,694	9,121,707	9,190,738
18,131,987	16,901,253	16,814,070	15,905,375
14,955,689	14,485,897	16,678,131	17,807,618
4,443,103	-	-	-
7,920,000	9,142,537	9,396,952	10,646,761
7,037,247	7,286,462	6,255,194	5,859,179
19,004,874	8,347,378	5,054,815	13,563,260
\$ 157,928,558	\$ 133,962,075	\$ 135,325,207	\$ 150,539,154

\$ (13,386,634)	\$ (1,107,617)	\$ 465,184	\$ (12,270,654)
------------------------	-----------------------	-------------------	------------------------

-	-	14,660,000	50,185,000
(2,761,547)	(6,126,387)	(15,279,265)	(58,282,695)
-	-	-	-
5,100,000	5,955,000	3,300,000	6,000,000
131,729	269,580	786,377	8,667,861
-	-	-	700,000
1,138,929	-	-	2,089,438
15,815,781	16,062,800	15,824,447	17,057,923
(18,899,781)	(15,831,943)	(15,617,447)	(17,065,097)
\$ 525,111	\$ 329,050	\$ 3,674,112	\$ 9,352,430

(12,861,523)	(778,567)	4,139,296	(2,918,224)
--------------	-----------	-----------	-------------

10.31%	12.61%	11.89%	11.91%
--------	--------	--------	--------

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	
2003	\$ 3,613,451,744	\$ 10,840,355,232	\$ 2,508,155	\$ 7,524,465	\$ 3,615,959,899	\$ 10,847,879,697	0.7923
2004	3,701,997,841	11,105,993,523	2,127,302	6,381,906	3,704,125,143	11,112,375,429	0.7973
2005	3,997,022,719	11,991,068,157	2,735,447	8,206,341	3,999,758,166	11,999,274,498	0.7900
2006	4,285,628,594	12,856,885,782	3,129,842	9,389,526	4,288,758,436	12,866,275,308	0.7829
2007	4,600,846,259	13,802,538,777	3,899,203	11,697,609	4,604,745,462	13,814,236,386	0.7704
2008	4,823,871,476	14,471,614,428	5,136,495	15,409,485	4,829,007,971	14,487,023,913	0.7835
2009	4,842,094,287	14,526,282,861	5,113,750	15,341,250	4,847,208,037	14,541,624,111	0.7934
2010	4,690,998,067	14,072,994,201	6,065,071	18,195,213	4,697,063,138	14,091,189,414	0.8799
2011	4,486,916,092	13,460,748,276	6,161,628	18,484,884	4,493,077,720	13,479,233,160	0.8676
2012	4,126,707,051	12,380,121,153	6,932,248	20,796,744	4,133,639,299	12,400,917,897	0.9423

Source: Winnebago County Supervisor of Assessments Office

Notes: Property in Winnebago County is reassessed on an annual basis. The County assesses property at approximated 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 \$1000 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 Eight Levy Years
(rate per \$1,000 of assessed value)

Year taxes are payable	2006	2007	2008	2009	2010	2011	2012	2013
County of Winnebago								
General	.2500	.2473	.2500	.3203	.3274	.3520	0.3292	0.3554
Special Revenue	.5400	.5358	.5204	.4632	.4660	.4779	0.5384	0.5869
City Rates								
City of Rockford	2.2601	2.2527	2.2026	2.2085	2.2297	2.3595	2.5191	2.8178
City of South Beloit	1.0054	.9358	.8745	.8554	.8616	.9222	0.9796	1.0656
Community College Rates	.4471 - .5282	.4660 - .5422	.4410 - .5484	.4578 - .5454	.4583 - .5624	.4503 - .5587	.4541 - .5745	.4477 - .6434
Village Rates	.2320 - .8197	.2274 - .8124	.2268 - .7895	.2239 - .7928	.2302 - .8728	.2342 - .7386	.2522 - .7492	.2882 - .8376
Forest Preserve Rate	0.0994	0.0951	0.0905	0.0859	0.0859	0.0898	0.0956	0.1072
Fire District Rates	.06 - .7214	.2806 - .7239	.0547 - .7210	.0556 - .7306	.0562 - .6930	.0599 - .7260	.0639 - .7342	.0723 - .8214
Grade School Rates	2.8072 - 3.4377	2.7334 - 3.3725	2.6899 - 3.4077	2.7060 - 3.4022	2.7563 - 3.4292	2.9138 - 3.6328	3.0293 - 3.8020	3.2985 - 4.1837
High School Rate	2.3333	2.3711	2.2614	2.2378	2.2624	2.4029	2.5025	2.3729
Library District Rates	.1481 - .3171	.1501 - .3156	.1488 - .3147	.1491 - .3233	.1451-.3309	.1538 - .3564	.1602 - .3860	.1790 - .4422
Multi-Township District Rates	.0397 - .0539	.0366 - .0529	.0360 - .0497	.0311 - .0462	.0312-.0447	.0307 - .0456	.0321 - .0448	.0358 - .0487
Park District Rates	.1108 - .7525	.1107 - .7360	.1082 - .7198	.1088 - .7319	.1076 - .7455	.1092 - .7869	.1003 - .8432	.1133 - .9522
Road District Rates	.0371 - .3084	.0358 - .3163	.0346 - .3136	.0344 - .3079	.0344-.3998	.0367 - .4146	.0377 - .4252	.0417 - .4496
Sanitary District Rates	.0383 - .1342	.0365 - .1237	.0359 - .1221	.0339 - .1243	.0344-.1268	.0340 - .1362	.0360 - .1469	.0398 - .1665
Special District Rate	0.0430	.0411	.0323	.0306	0.0302	0.0305	0.0315	0.0341
Street Light District Rate	0.4036	.4766	.5103	.5063	0.5195	0.5560	0.5889	0.6582
Township Rates	.0862 - .4414	.0824 - .4521	.0810 - .4424	.0788 - .4302	.0793-.3998	.0806 - .4303	.0859 - .4400	.0978 - .4579
School District Rates	4.6901 - 6.4366	4.9116 - 6.4822	4.7104 - 6.4206	4.9369 - 6.4252	4.9664-6.3136	5.0762 - 6.5777	5.1937 - 6.7230	5.2607 - 7.1627
Greater Rockford Airport	N/A	0.0893	.0884	.0890	0.0901	0.0954	0.0937	0.1024

Source: Winnebago County Clerk's Office

Note: Data prior to 2006 is not available

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

<i>Taxpayer</i>		<i>2013 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>	<i>2004 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>
Lowe's Home Centers, Inc.	\$	14,866,723	1	0.36%	-	-	0.00%
CBL/Cherryvale LLC		13,682,352	2	0.33%	13,186,342	2	0.36%
Beloit Memorial Hospital		11,270,552	3	0.27%	-	-	0.00%
Greater Rockford Airport Authority		11,221,057	4	0.27%	13,437,208	1	0.36%
Forest Plaza, LLC		6,932,827	5	0.17%	-	-	0.00%
Petry Jeffrey		5,497,135	6	0.13%	-	-	0.00%
Two Star Property Co., Inc.		4,922,146	7	0.12%	5,828,729	5	0.16%
Menard, Inc		4,550,220	8	0.11%	-	-	0.00%
Anderson Rockford Properties, LLC		4,462,260	9	0.11%	-	-	0.00%
Edward Rose Associates, Inc.		4,460,333	10	0.11%	-	-	0.00%
Hamilton Sundstrand Corp.		-	-	0.00%	6,857,757	3	0.19%
Rock River Valley Industrial Park		-	-	0.00%	5,921,013	4	0.16%
Fairhaven Christian Home		-	-	0.00%	4,942,997	6	0.13%
Commonwealth Edison		-	-	0.00%	4,685,889	7	0.13%
Simon Property Group		-	-	0.00%	4,548,216	8	0.12%
Market Shopping Center LLC		-	-	0.00%	4,383,057	9	0.12%
DI Properties		-	-	0.00%	4,211,547	10	0.11%
	\$	81,865,605		1.98%	\$ 68,002,755		1.84%

Source: Winnebago County Clerk's Office

Note: The above figures for 2013 represent the Assessed Valuation related to the 2012 tax levy paid in 2013

**County of Winnebago, Illinois
Property Tax Levies and Collections
Last Eight Levy Years**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2013	\$ 42,789,629	\$ (202,327)	\$ 42,587,302	\$ 41,058,169	96.41%	\$ 1,431,416	\$ 42,489,585	99.77%
2012	42,627,933	(208,805)	42,419,128	40,818,992	95.76%	1,502,225	42,321,217	99.77%
2011	42,514,171	(253,671)	42,260,500	39,837,175	93.70%	2,331,162	42,168,337	99.78%
2010	41,934,614	(201,261)	41,733,353	39,803,691	94.92%	1,848,821	41,652,512	99.81%
2009	41,359,666	(200,309)	41,159,357	39,412,737	95.29%	1,688,258	41,100,995	99.86%
2008	39,201,600	(88,393)	39,113,207	36,885,213	94.09%	2,016,828	38,902,041	99.46%
2007	37,255,200	27,742	37,282,942	35,343,048	94.87%	1,844,511	37,187,559	99.74%
2006	35,241,400	28,194	35,269,594	33,581,733	95.29%	1,582,399	35,164,132	99.70%

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 District 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.

Information prior to 2006 is not immediately available.

County of Winnebago, Illinois
Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business - Type	Business - Type	Leases	Total Primary Government	Percentage of Personal Income*	Total Debt Per Capita *	General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt	Alternate Revenue Debt	Installment Note	Short - Term Debt Payable	Leases	General Bonded Debt	Alternate Revenue Debt						
2004	\$ 7,389,383	\$ 41,242,433	\$ -	\$ 2,500,000	\$ -	\$ 1,125,000	\$ -	\$ 52,256,816	0.658%	\$ 187.69	26.54	0.07%	
2005	7,563,871	95,298,555	870,835	-	-	865,000	-	104,598,261	1.260%	375.69	27.17	0.07%	
2006	7,795,254	150,650,646	800,865	-	-	605,000	-	159,851,765	1.824%	574.14	28.00	0.06%	
2007	17,457,061	154,153,348	393,485	-	-	335,000	-	172,338,894	1.850%	618.99	62.70	0.14%	
2008	19,474,063	147,201,291	61,688	-	-	50,000	-	166,787,042	1.682%	599.05	69.95	0.14%	
2009	15,927,428	145,289,091	-	-	971,940	-	-	162,188,459	1.684%	582.54	57.21	0.11%	
2010	15,370,579	154,026,347	-	-	669,204	-	393,127	170,459,257	1.742%	577.31	52.06	0.11%	
2011	17,130,000	139,567,643	800,000	-	357,325	-	310,060	158,165,028	1.565%	535.67	58.02	0.12%	
2012	14,035,000	136,907,693	700,000	-	85,373	1,860,000	-	237,979	153,826,045	1.444%	520.97	47.53	0.10%
2013	13,281,272	131,925,000	1,050,000	-	1,796,778	1,678,728	-	156,243	149,888,021	***	507.64	44.98	0.09%

* See Demographic Statistics scheule at page 203 for personal income and population date.

*** Personal income not available.

Note: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit beginning in fiscal year 2011.

County of Winnebago, Illinois
Legal Debt Margin Information

Last Ten Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	\$ 180,797,995	\$ 185,206,257	\$ 199,987,908	\$ 214,437,922	\$ 227,161,442	\$ 137,007,204	\$ 137,105,204	\$ 132,894,403	\$ 127,190,917	\$ 117,185,506
Total Net Debt Applicable to Limit	7,748,846	7,563,871	7,791,254	17,457,061	19,474,063	15,927,428	15,370,579	17,130,000	14,035,000	14,960,000
Legal Debt Margin	<u>\$ 173,049,149</u>	<u>\$ 177,642,386</u>	<u>\$ 192,196,654</u>	<u>\$ 196,980,861</u>	<u>\$ 207,687,379</u>	<u>\$ 121,079,776</u>	<u>\$ 121,734,625</u>	<u>\$ 115,764,403</u>	<u>\$ 113,155,917</u>	<u>\$ 102,225,506</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4.29%	4.08%	3.90%	8.14%	8.57%	11.63%	11.21%	12.89%	11.03%	12.77%
										Legal Debt Margin Calculation for Fiscal 2013 2.875%
										Equalized Assessed Value <u>\$ 4,076,017,589</u>
										Debt Limit \$ 117,185,506
										Debt Applicable to Limit
										General Obligation Bonds 146,885,000
										Bonded debt excluded from long-term debt <u>(131,925,000)</u>
										Total net debt applicable to debt limit <u>14,960,000</u>
										LEGAL DEBT MARGIN <u>\$ 102,225,506</u>

Note: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit beginning in fiscal year 2011.

County of Winnebago, Illinois
 Demographic Statistics
 Last Ten Calendar Years

<i>Year</i>	(1) Population	(2) Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	(3) Unemployment Rate
2004	278,418	\$ 7,938,753	\$ 28,514	6.4
2005	278,418	8,301,175	29,816	5.7
2006	278,418	8,764,315	31,479	4.5
2007	278,418	9,316,178	33,461	5.7
2008	278,418	9,913,625	35,607	8.9
2009	278,418	9,629,833	34,588	15.5
2010	295,266	9,784,220	33,137	14.5
2011	295,266	10,106,551	34,229	13.3
2012	295,266	10,655,275	36,087	11.1
2013	295,266	*	*	10.7

(1) The Official 2000 Census figure was used for 2004 - 2009.
 The Official 2010 Census figure was used for 2010 - 2013.

(2) Bureau of Economic Analysis an agency of the U.S. Department of Commerce
 * Information not yet available

(3) Illinois Department of Employment Security. Rate is the average annual rate.



County of Winnebago, Illinois
Principal Employers
Last Five Years

Current Year

Employer	2013		Percentage of		2012		Percentage of		2011		Percentage of	
	Employees	Rank	Total County Employment	Rank	Employees	Rank	Total County Employment	Rank	Employees	Rank	Total County Employment	Rank
Rockford School District 205 (1)	4,800	1	3.51%		4,800	1	3.37%		4,800	1	3.33%	
Chrysler, Inc.	2,714	2	1.99%		2,350	5	1.65%		2,350	5	1.63%	
Swedish American Health System	2,600	3	1.90%		2,600	3	1.83%		2,600	3	1.80%	
Rockford Memorial Hospital	2,500	4	1.83%		2,500	4	1.76%		2,500	4	1.73%	
Hamilton Sundstrand	2,000	5	1.46%		2,000	6	1.40%		2,000	6	1.39%	
OSF Saint Anthony Medical Center	2,000	5	1.46%		2,000	6	1.40%		2,000	6	1.39%	
Rockford Park District	1,739	7	1.27%		1,700	9	1.19%		1,700	9	1.18%	
Wal-Mart Stores	1,611	8	1.18%		2,750	2	1.93%		2,750	2	1.91%	
Harris Bank N.A.	1,600	9	1.17%		1,600	10	1.12%		1,600	10	1.11%	
Freeport Health Network	1,490	10	1.09%		1,490	12	1.05%		1,490	12	1.03%	
County of Winnebago	1,401	11	1.03%		1,600	10	1.12%		1,600	10	1.11%	
Mercy Hospital	1,300	12	0.95%		-	-	-		-	-	0.00%	
United Parcel Service	-	-	-		2,000	8	1.40%		2,000	8	1.39%	
AmCore Bank	-	-	-		-	-	-		-	-	-	
Woodward Governor Company	-	-	-		-	-	-		-	-	-	
Greenlee Textron	-	-	-		-	-	-		-	-	-	
Cadbury Adams U.S.A. LLC	-	-	-		-	-	-		-	-	-	
City of Rockford	-	-	-		-	-	-		-	-	-	
	25,755		18.84%		27,390		19.22%		27,390		19.00%	

Source: 2009-2013 Illinois Manufacturer's Directory, 2009-2013 Illinois Services Directory, the Rockford Area Council of 100 and the Illinois Department of Commerce and Economic Activity.

(1) Includes full and part time employees

Information from nine years ago is not available; therefore, the County is presenting the last five years data on principal employers.

2010 Employees	Rank	Percentage of Total County Employment	2009 Employees	Rank	Percentage of Total County Employment
4,800	1	3.26%	4,800	1	3.12%
2,600	2	1.76%	-	-	-
2,600	2	1.76%	2,600	2	1.69%
2,500	4	1.70%	2,500	3	1.63%
2,200	5	1.49%	2,200	4	1.43%
2,000	6	1.36%	2,000	5	1.30%
1,692	8	1.15%	1,692	7	1.10%
-	-	-	-	-	-
-	-	-	-	-	-
1,490	10	1.01%	-	-	-
1,479	11	1.00%	1,491	9	0.97%
1,300	12	0.88%	-	-	-
2,000	7	1.36%	2,000	5	1.30%
1,600	9	1.09%	1,600	8	1.04%
-	-	-	1,200	10	0.78%
-	-	-	1,100	11	0.72%
-	-	-	1,000	12	0.65%
-	-	-	1,000	12	0.65%
26,261		17.82%	25,183		16.38%

County of Winnebago, Illinois
 Full-time Equivalent County Government Employees by Function
 Last Eight Years

Function/Program	Full-time Equivalent Employees at September 30							
	2006	2007	2008	2009	2010	2011	2012	2013
General Government	167.0	188.0	180.0	157.5	148.5	151.5	151.5	141.0
Public Safety	518.0	625.0	640.5	617.0	588.0	562.0	550.0	561.5
Highways and Streets	62.0	61.0	63.0	62.0	58.0	59.0	58.5	53.0
Health and Welfare	449.0	505.0	459.0	435.5	419.5	407.5	414.0	414.0
Judicial	266.0	303.0	304.0	298.5	265.5	278.5	266.0	293.0
Culture and Recreation	86.0	90.0	80.5	78.5	78.5	*	*	*
Total	1,548.0	1,772.0	1,727.0	1,649.0	1,558.0	1,458.5	1,440.0	1,462.5

Source: Winnebago County Finance Office

Note: A full-time employee is scheduled to work 261 days per year (365 minus two days off per week). At eight hours per day, 2,088 hours are scheduled per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,088

Information was not tracked prior to the implementation of GASB Statement No. 44 in 2006.

* Beginning in fiscal year 2011, the Forest Preserve District is no longer considered a component unit of the County. Forest Preserve District numbers will no longer be reported in the County's annual report.

County of Winnebago, Illinois
 Operating Indicators by Function
 Last Seven Years

<i>Function/Program</i>	2007	2008	2009	2010	2011	2012	2013
General Government							
Supervisor of Assessments							
Number of Assessment Notices	124,553	29,774	37,647	28,910	122,147	26,482	30,810
Number of Appeals	1,996	2,716	5,414	5,318	7,856	6,319	5,976
Real Estate Transfer Declarations Processed	8,496	5,361	3,952	3,591	2,778	6,309	4,469
Total Exemptions (All Types)	126,827	128,563	129,279	126,780	122,695	122,987	125,979
County Clerk's Office							
Birth Certificates Issued	5,179	5,219	4,999	4,823	4,638	4,602	5,048
Death Certificates Issued	2,728	2,831	2,705	2,818	2,930	2,881	3,251
Marriage Certificates Issued	2,085	1,928	1,755	1,820	1,121	1,846	1,743
Civil Union Certificates Issued	*	*	*	*	52	51	26
Raffle Licenses Issued	300	318	280	286	178	224	297
County Treasurer							
Number of Real Estate Parcels Billed	144,803	146,798	147,902	148,115	148,285	126,315	126,224
Number of Certified Mailed	7,065	7,078	6,399	7,904	7,504	7,863	7,630
Recorder of Deeds							
Total Documents Recorded	77,374	58,539	64,039	52,085	48,830	51,465	53,120
Total Mortgages Recorded	18,858	14,266	16,388	12,715	11,118	11,845	11,372
Total Deeds Recorded	12,166	9,396	8,641	8,073	7,553	8,476	9,890
Total Foreclosures Recorded	459	566	656	783	670	879	703
Regional Planning & Economic Development							
Number of Building Permits Issued	3,926	3,131	2,475	2,605	3,759	3,701	3,259
Public Safety							
Sheriff's Departments							
Bookings	20,815	20,968	19,153	16,839	15,341	16,046	N/A
Release/Bond Out	20,612	20,769	19,128	16,632	15,285	16,083	N/A
911 Calls Handled	112,920	121,619	113,134	110,106	113,755	113,300	N/A
Accident Reports	1,512	1,241	1,163	903	865	835	N/A
Traffic Citations Issued	9,353	11,250	10,412	8,441	8,763	10,670	N/A
Average Jail Population	665	758	801	856	761	1,019	N/A
Vehicles Impounded	1,778	1,975	1,588	1,558	1,320	1,783	N/A
Meals Provided to Inmates and Staff	799,000	990,773	1,067,850	991,044	1,635,589	1,210,762	N/A
Animal Services							
Number of Dogs Adopted	700	950	800	750	659	694	561
Number of Cats Adopted	950	900	900	650	654	701	769
Highways and Streets							
Miles of Maintained County Roads	295	306	306	303	303	303	311

County of Winnebago, Illinois
 Operating Indicators by Function (Continued)
 Last Seven Years

<i>Function/Program</i>	2007	2008	2009	2010	2011	2012	2013
Health and Welfare							
County Health Department							
Family Case Management							
Number Served	8,702	8,199	8,552	7,904	6,658	6,721	N/A
Women, Infants & Children							
Total Case Load	7,522	8,122	8,415	7,655	7,315	7,382	N/A
Clients	13,282	13,473	14,799	13,775	12,945	12,825	N/A
Total Visits	33,879	36,950	40,612	34,308	33,137	34,054	N/A
KidCare - State Health Ins. Program							
Children Enrolled	349	395	410	430	354	287	N/A
Lead Screening and Testing							
Tests Performed	1,384	1,420	647	919	689	606	N/A
Social Work/Mental Health							
Number Served	486	391	461	450	354	1,660	N/A
Health Works - Foster Children Health Care							
Number Served	1,180	1,201	1,439	1,632	1,471	1,235	N/A
Sexually Transmitted Diseases							
Total Clinic Visits	6,801	5,012	5,602	5,491	4,907	3,996	N/A
Ryan White Programs							
Number Served	273	320	411	426	435	441	N/A
Health Promotion/Awareness							
Screenings/Immunizations	16,227	17,600	18,001	11,530	11,805	10,539	N/A
Women's Health							
Women's Health Clients	5,602	4,990	4,236	7,410	7,073	6,781	N/A
Breast & Cervical Screenings	1,599	1,035	1,272	1,100	1,200	1,306	N/A
Stand Against Cancer Clients	N/A	88	75	79	66	39	N/A
Neighborhood Environmental							
Hotel & Motel Inspections	40	31	35	11	25	58	N/A
Total of All Inspections Types Completed	12,517	11,151	11,870	10,133	9,801	8,072	N/A
Pollution Control							
Number of Inspections	1,989	1,428	1,240	1,407	1,679	1,693	N/A
Public Facilities Sanitation							
Facilities Inspections	3,625	3,833	5,109	3,298	5,503	4,871	N/A
Laboratory - Water & Pollen Tests							
Number of Environmental Tests	19,787	24,206	8,622	8,892	12,252	8,203	N/A
RPR (STD) Tests	3,276	3,561	4,100	2,690	-	-	N/A
County Nursing Home - River Bluff							
Nursing Home Inpatient Days	87,535	84,890	86,302	81,551	87,554	76,868	74,039
Veteran's Assistance Commission							
Monthly Average Case Load	N/A	28	30	34	49	50	50
Total Veterans Assisted	N/A	826	945	1,040	1,269	1,334	1,321
Total Monetary Assistance Provided	N/A	72,856	77,931	94,350	132,950	139,676	149,566
Culture and Recreation							
Veteran's Memorial Hall - Museum & Reception Hall							
Total Number of Visits	19163	19,018	16,280	N/A	N/A	N/A	N/A
Total Number of Events	324	324	248	N/A	N/A	N/A	N/A

County of Winnebago, Illinois
 Operating Indicators by Function (Continued)
 Last Seven Years

<i>Function/Program</i>	2007	2008	2009	2010	2011	2012	2013
Judicial							
Court Services							
Total Adult Probation Cases	3,323	3,215	3,141	3,204	4,072	6,153	6,352
Total Juvenile Probation Cases	315	339	495	388	942	1,263	1,151
Population	12	14	22	24	44	49	45
Juveniles Admitted to Detention Home During the Year	945	972	766	738	672	580	616
Circuit Clerk's Office - 17th Judicial Circuit							
Total Cases Filed	106,186	103,534	98,596	88,780	82,092	80,465	77,143
Juvenile Cases Filed	743	1,011	974	940	732	1,076	1,012
Criminal Felony Cases Filed	4,931	5,164	4,082	3,911	3,634	3,748	3,462
Criminal Misdemeanor Cases Filed	9,245	9,770	6,358	5,092	4,285	4,516	4,294
DUI Cases Filed	1,743	1,893	1,802	1,722	1,577	1,630	1,504
Traffic Cases Filed	70,944	67,154	66,007	58,150	54,362	51,492	50,098
Other Cases Filed	18,580	18,542	19,373	18,965	17,502	18,003	16,773
Child's Advocacy Center - Abuse Agency							
Number of Referrals	N/A	695	593	593	578	576	560
Interviews Conducted	N/A	426	386	376	338	374	300
People Who Received Support Services	N/A	2,057	1,167	1,262	1,317	1,444	1,163
Number of Cases Closed	N/A	99	176	276	246	272	264
Number of Arrests	N/A	34	62	44	60	61	56
Number of People Charged	N/A	57	32	41	36	59	39
Circuit Court							
Law Library Legal Self Help Center Visitor Totals	N/A	4,168	4,609	5,299	6,443	6,386	6,664
Coroner's Office							
Total Number of Calls	N/A	2,605	2,588	2,564	2,835	2,614	2,802
Total Number Transported	N/A	389	380	384	378	393	407
Total Number of Autopsies	N/A	352	288	274	283	281	330

Source: Respective County Departments

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

Notes: Information was not tracked prior to the implementation of GASB Statement No. 44 in 2006. It is not immediately available. During fiscal year 2011, the Health Department consolidated a number of operations thus eliminating the need for three facilities.

*County of Winnebago, Illinois
Capital Indicators by Function
Last Seven Years*

<i>Function/Program</i>	2007	2008	2009	2010	2011	2012	2013
General Government							
County Purchasing Department							
Vehicle Pool	N/A	N/A	N/A	19	18	17	19
Public Safety							
Sheriff's Department							
Number of County Jail Beds (Capacity)	1212	1,212	1,212	1,212	1,212	1,212	1,212
Number of Patrol Boats	3	3	3	3	3	3	2
Number of Fleet Vehicles	N/A	N/A	N/A	160	150	131	150
Animal Services							
Vehicle Pool	N/A	N/A	12	12	9	12	13
Highways and Streets							
Miles of Maintained County Roads	295	306	306	303	303	303	311
Number of County Road Traffic Signals	47	51	55	65	58	58	59
Number of County Road Bridges	98	94	87	85	85	85	83
Number of Vehicles and Light Equipment	N/A	N/A	N/A	N/A	112	112	153
Number of Heavy Equipment Items	N/A	N/A	N/A	N/A	232	232	80
Health and Welfare							
County Health Department							
Number of Health Department Facilities	6	6	6	6	3	3	3
County Nursing Home - River Bluff							
Number of Nursing Home Beds	304	304	304	304	304	304	304
Licensed Bed Days During Fiscal Year	110960	111,264	110,960	110,960	110,960	110,960	110,960
Judicial							
Court Services							
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	3	2	2	2	2	3
Culture and Recreation							
County Forest Preserve District							
Forest Preserve Acreage		9,575	9,570	9,560	9,664		
Golf Courses		3	3	3	3		
Number of Picnic Shelters		27	27	27	27	48	
Forest Preserve Parks		40	41	41	41		2
Number of Vehicles		N/A	36	38	38		
Number of Plows		N/A	9	9	7		

Source: Respective County Departments

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

Notes: Information was not tracked prior to the implementation of GASB Statement No. 44 in 2006. It is not immediately available. During fiscal year 2011, the Health Department consolidated a number of operations thus eliminating the need for three facilities.

**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:	2010 census: 295,266
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 Services & Human Services:	24.5%
Manufacturing:	20.7%
Retail Trade:	11.1%
Arts, Entertainment, and Hospitality:	8.2%
Professional, Scientific, & Administrative:	8.0%

Source: U.S. Census Bureau, 2011 American Community Survey

