

WINNEBAGO COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2014

Prepared by

Winnebago County Finance Office

County of Winnebago, Illinois

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Introductory Section



County of Winnebago

County Administration Building
404 Elm Street, Room 533
Rockford, Illinois 61101

STEVEN M. CHAPMAN
COUNTY ADMINISTRATOR

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Fax: (815) 319-4226
schapman@wincoil.us

March 30, 2015

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, 2014. 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-13 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 20-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 improved over previous years. 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. 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. FedEx started construction on a 186,000 square foot distribution center, costing upwards of \$20 million dollars in 2014. 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 will finish progress east to Interstate 90 in 2015. A new retail development on the east side of Rockford, called Perryville Promenade, has started construction of its anchor store, Meijer Grocery Store with occupation expected in 2015. Another Meijer Grocery Store is being constructed at the same time in Machesney Park.

ONGOING AND FUTURE PROJECTS

The county's financial position improved over the previous year. The General Fund, which is the main operating fund for the County, recorded an increase of \$387,000. Increase in Sales Taxes, Replacement Taxes and Building Permits increased revenues and offset an increase in expenditures. The 1% Public Safety Sales Tax Fund

experienced a decrease in fund balance of \$26,000. This was due to a slight increase in expenditures for operation of the Justice Center, primarily due to the rough winter of 2014.

The County sold \$4,000,000 in Debt Certificates in fiscal year 2014 to fund acquisition of certain buildings adjacent to the County's downtown campus for expansion purposes in the future. In addition, the proceeds were utilized to expand parking facilities for County employees and replace certain HVAC equipment at County buildings.

Fiscal Year 2015 will continue to be a challenge due to the local and state economy and funding shortfalls in State government which may impact County funding levels.

The focus of County Board Chairman, Scott H. Christiansen, has been on economic development and the resulting creation or sustaining of jobs in the area. Road infrastructure by the county has opened up areas for development. Expansion of existing businesses has resulted in a reduced unemployment rate.

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 in 2013 and 2014 fiscal years. The County is also assisting Rock Valley College to fund a new facility at the Airport for training of aviation mechanics. The County is contributing \$50,000 a year for 20 years to pay for a portion of the bonds issued to pay for the new facility. The funds are a portion of the Host Fee revenues.

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 were made to the 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.

The Chief Judge of the Seventeenth Judicial Circuit has emphasized the need for the Courts to become more efficient and reduce the number of days to adjudicate cases. The County Board Chairman and County Board have allocated funds for prosecutors and public defenders to assist in that process. The population in the Jail has been reduced from 1150 inmates to 700 over the last two years.

The County Board Chairman has pushed the collection of past due fees and fine monies ordered through the courts. A collection firm, Harris and Harris, was hired to become more aggressive. In the first three years, \$5.2 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, 2013. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

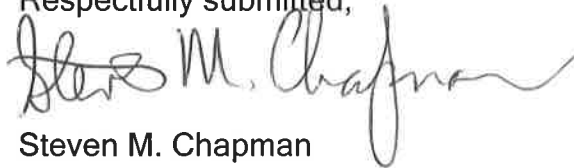
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States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

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-two years (fiscal years ended 1988-2003 and 2005-2013). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

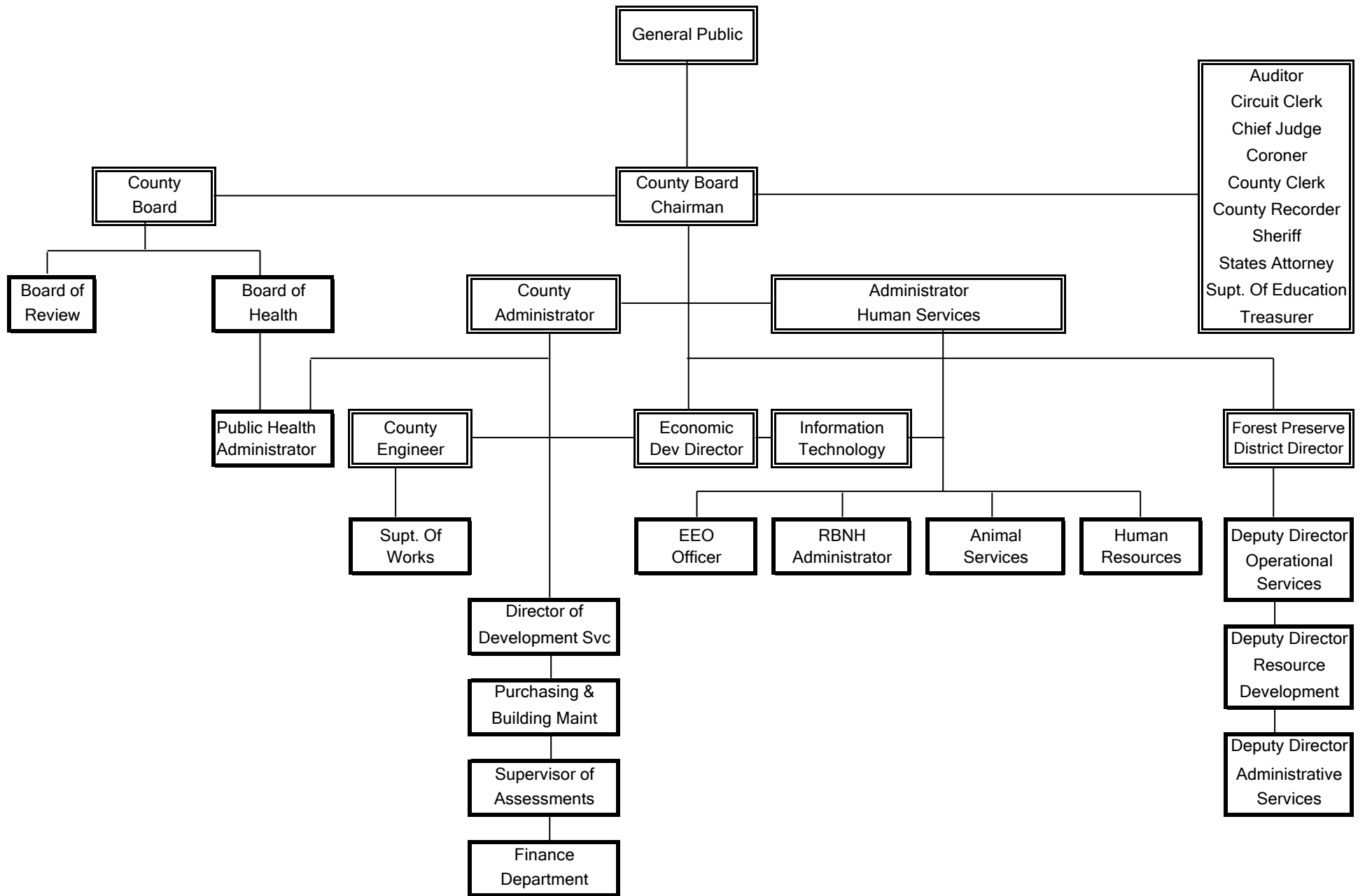
Acknowledgments

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Steven M. Chapman". The signature is written in black ink and is positioned above the printed name and title.

Steven M. Chapman
County Administrator



County of Winnebago, Illinois

Principal Officials

September 30, 2014

County Board Members

Ted Biondo
Dave Fiduccia
Burt Gerl
Angie Goral
John Guevara
Joe Hoffman
Gary Jury
Dave Kelley
Kyle Logan
Kay Mullins

Diane Parvin
Dorothy Redd
Julio Salgado
Steve Schultz
Lynne Strathman
John Sweeney
Dave Tassoni
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
Sandra Martell, Public Health Administrator
Joseph Vanderwerff, Sr., County Engineer
Thomas Walsh, 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, 2013

Executive Director/CEO



Financial Section



Independent Auditor's Report





815.282.6565 // www.sikich.com

6815 Weaver Rd., Suite 100
Rockford, Illinois 61114

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

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 (the County), as of and for the year ended September 30, 2014, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Winnebago, Illinois as of September 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the basic 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 basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, combining and individual fund financial statements and schedules and the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections 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 30, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sikich LLP

Rockford, Illinois
March 30, 2015

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2014

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, 2014. 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, 2014, by \$230.6 million.
- The net position of the governmental type activities decreased 5.8% and the business type activities decreased 12.1%, respectively.
- The general revenues of governmental activities decreased \$3.2 million or 3.5% over the amount reported in 2013. Program revenues increased \$5.0 million or 9.3%. During the same period governmental activities expenses increased \$13.3 million or 9.4%.
- As of September 30, 2014, the County's governmental funds reported a combined ending fund balance of \$81.0 million, a decrease of \$.1 million in comparison with the prior year. Approximately \$12.9 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 \$13.3 million or 26.6% of total General Fund expenditures. In comparison, the prior year unassigned/unreserved fund balance was \$12.9 million or 26.5% 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, 2014

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 4-5 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-seven 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, Motor Fuel Tax Fund and Tort Liability Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual

County of Winnebago, Illinois

Management's Discussion and Analysis

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fund data for each of these non-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, and Hotel/Motel Tax 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 6-11 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 12-15 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 16 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 financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

County of Winnebago, Illinois

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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 \$230.6 million at the close of the most recent fiscal year. Net position decreased \$15.4 million from \$246 million to \$230.6 million or 6.7% from the prior year.

Approximately 77.9% 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>	
	2014	2013	2014	2013	2014	2013
Current and other assets	135,870	\$ 135,551	\$ 11,781	\$ 14,010	\$ 147,651	\$ 149,561
Capital assets	300,621	306,257	10,423	10,385	311,044	316,642
Total assets	436,491	441,808	22,204	24,395	458,695	466,203
Deferred outflows of resources	4,946	5,464	-	-	4,946	5,464
Current liabilities	25,318	22,838	2,662	2,440	27,980	25,278
Noncurrent liabilities	163,996	159,150	2,377	2,602	166,373	161,752
Total liabilities	189,314	181,988	5,039	5,042	194,353	187,030
Deferred inflows of resources	36,718	36,596	1,923	2,021	38,641	38,617
Net position:						
Net investment in capital assets	170,842	170,416	8,726	8,976	179,568	179,392
Restricted	61,064	61,435	-	-	61,064	61,435
Unrestricted	(16,501)	(3,163)	6,516	8,356	(9,985)	5,193
Total net position	\$ 215,405	\$ 228,688	\$ 15,242	\$ 17,332	\$ 230,647	\$ 246,020

Net position of the County's governmental activities decreased by 3.3% (\$215.4 million compared to \$222.7 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

County of Winnebago, Illinois

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covenants, enabling legislation, or other legal requirements, decreased by 396% (-\$3.2 million compared to -\$15.7 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 decreased by 1.9% or \$1.2 million. The invested in capital assets, net of related debt category did not change significantly.

Net position of business-type activities decreased by 12.1% in 2014. 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>	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 31,820	\$ 31,013	\$ 15,254	\$ 14,107	\$ 47,074	\$ 45,118
Operating grants and contributions	23,163	13,989	-	-	23,163	15,722
Capital grants and contributions	2,894	8,568	-	-	2,894	7,563
General revenues:						
Taxes	86,493	86,945	2,033	2,672	88,526	91,633
Miscellaneous	1,268	2,482	-	-	1,268	1,974
Unrestricted investment earnings	60	134	1	2	61	96
Total revenues	145,698	143,131	17,288	16,781	162,986	162,106
Expenses:						
Government activities:						
General government	17,353	14,890	-	-	17,353	14,890
Public safety	67,902	65,527	-	-	67,902	65,527
Highway and streets	18,628	20,477	-	-	18,628	20,477
Health and welfare	15,120	16,399	-	-	15,120	16,399
Judicial	21,221	18,815	-	-	21,221	18,815
Interest on long-term debt	5,039	5,314	-	-	5,039	5,314
Nursing home	-	-	16,017	15,377	16,017	15,377
Animal services	-	-	2,628	2,530	2,628	2,530
Court Street activities	-	-	470	431	470	431
Contributions to other governments	8,000	-	-	-	8,000	-
Total expenses	153,263	141,422	19,115	18,338	172,378	159,760
Increase (decrease) in net position						
before transfers	(7,565)	3,903	(1,827)	(1,557)	(9,392)	2,346
Transfers	263	43	(263)	(43)	-	-
Net increase (decrease) in net position	(7,302)	3,946	(2,090)	(1,600)	(9,392)	2,346
Net position, October 1, as originally reported	228,688	225,890	17,332	18,932	246,020	244,822
Restatement	(5,980)	(1,148)	-	-	(5,980)	(1,148)
Net position, October 1, as restated	222,708	224,742	17,332	18,932	240,040	243,674
Net position, September 30	\$ 215,406	\$ 228,688	\$ 15,242	\$ 17,332	\$ 230,648	\$ 246,020

- **Governmental activities.** Governmental-type activities decreased the County's total net position by \$7.3 million, accounting for 78% of the decrease in total government-wide net position.

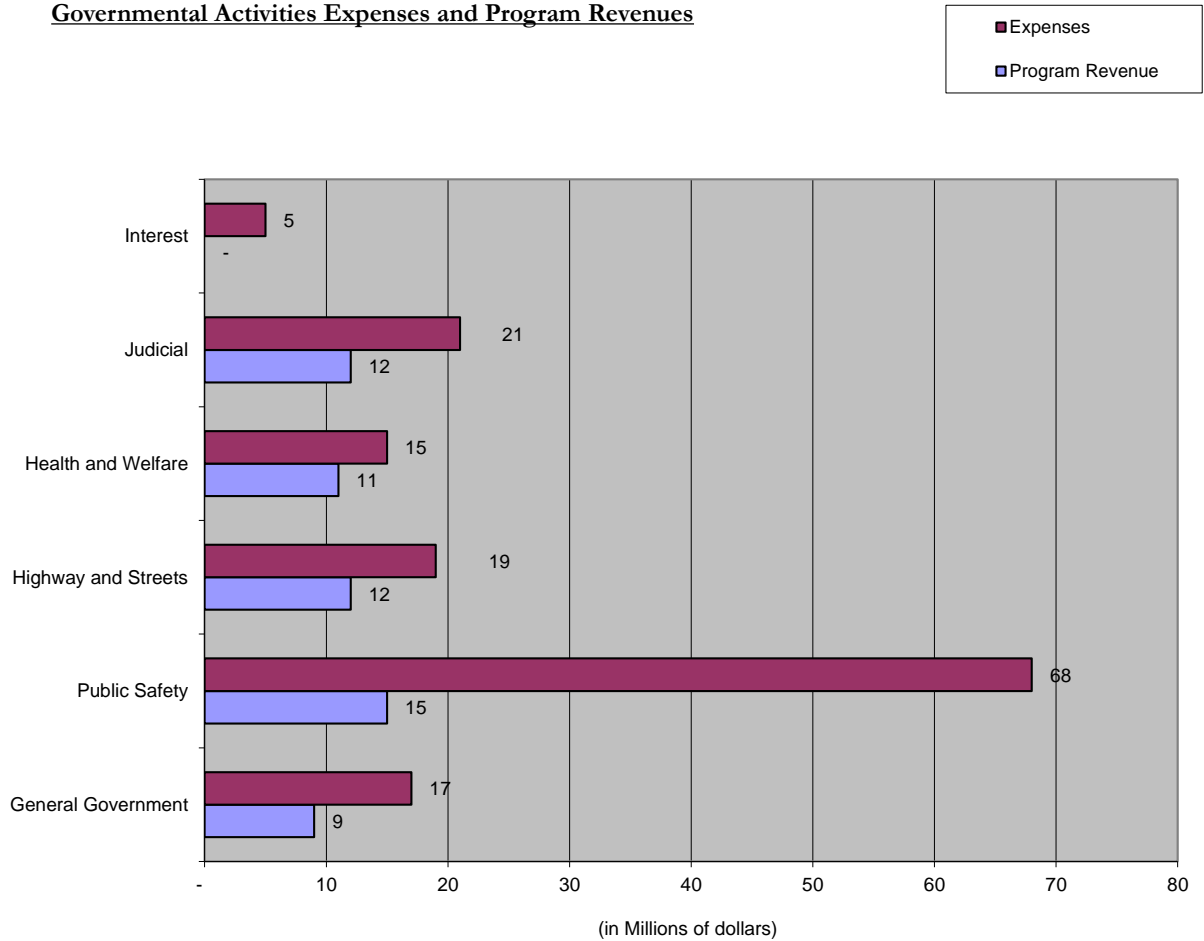
County of Winnebago, Illinois

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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.

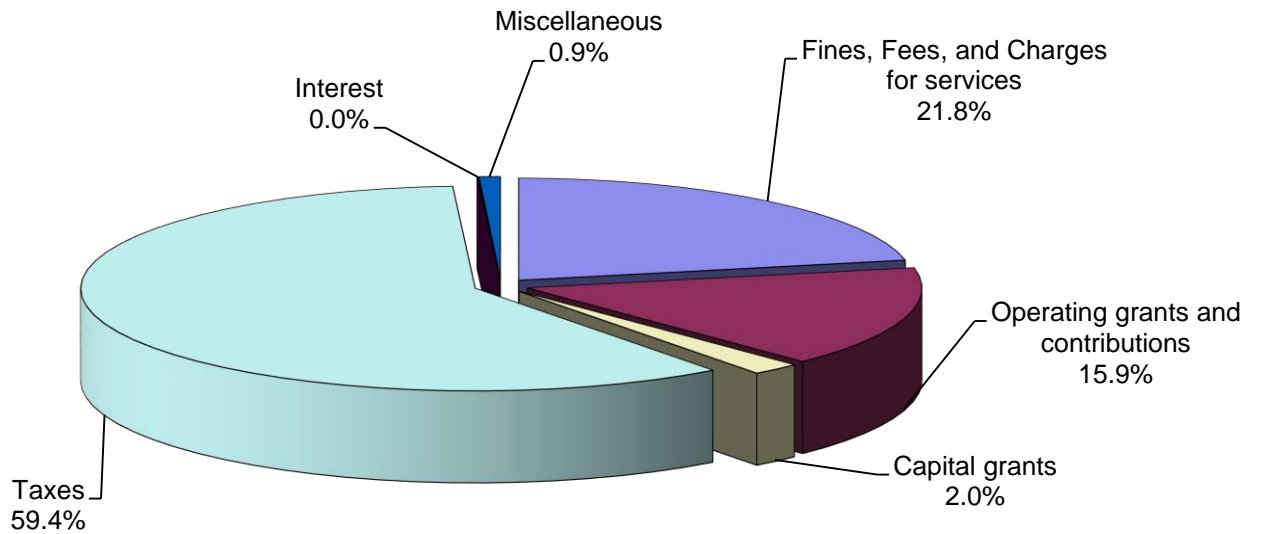
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2014

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

Governmental Activities Revenue by Source



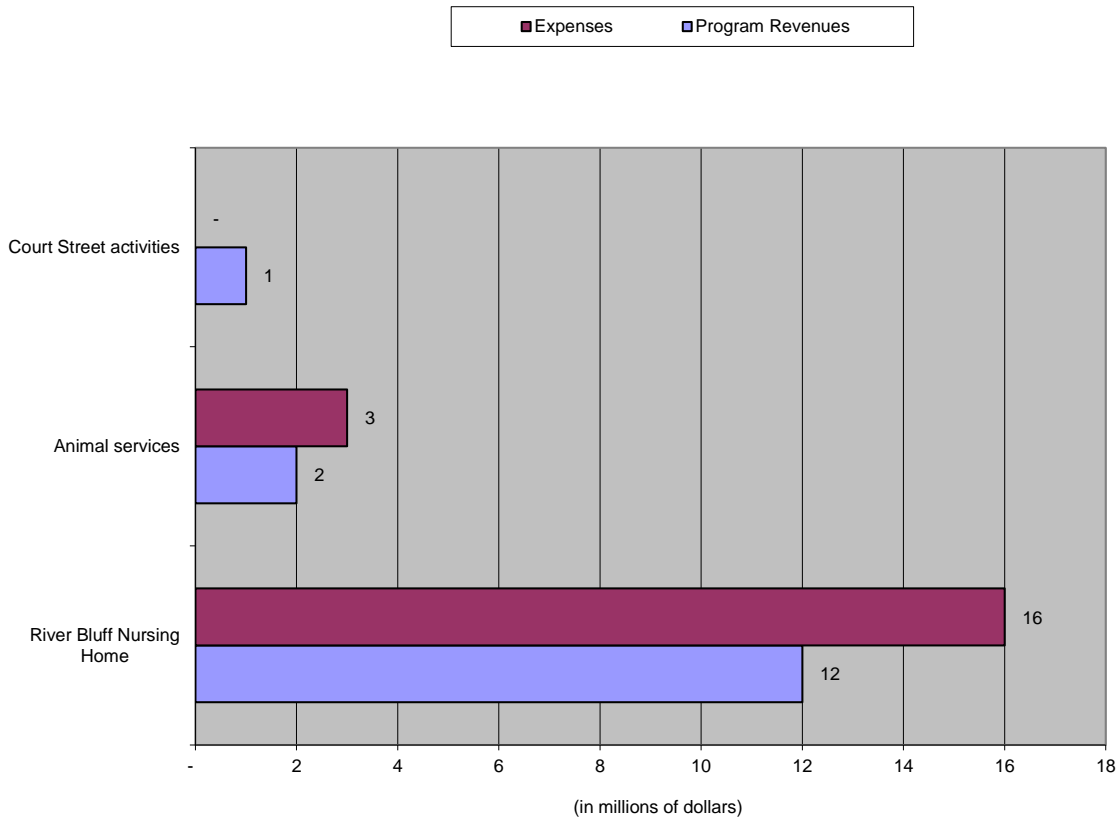
County of Winnebago, Illinois

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Business-type activities. Business-type activities decreased the County's net position by \$1.8 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, 2014 amounted to \$311.0 million (net of accumulated depreciation). This investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings, equipment, and infrastructure (roadway and bridges). The total decrease in the County's capital assets for the current fiscal year was less than 1.8%.

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2014

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2014</i>	<i>2013</i>	<i>2014</i>	<i>2013</i>	<i>2014</i>	<i>2013</i>
Land	\$ 20.6	\$ 19.8	\$ 0.3	\$ 0.3	\$ 20.9	\$ 20.1
Buildings	216.9	214.8	18.0	14.8	234.9	229.6
Improvements	0.4	0.2	-	-	0.4	0.2
Equipment	35.4	30.1	2.3	2.2	37.7	32.3
Infrastructure	191.1	187.6	-	-	191.1	187.6
Construction-in-progress	2.1	4.0	-	2.7	2.1	6.7
Subtotal	466.5	456.5	20.6	20.0	487.1	476.5
Accumulated Depreciation	(165.9)	(150.3)	(10.2)	(9.5)	(176.1)	(159.8)
Totals	\$ 300.6	\$ 306.2	\$ 10.4	\$ 10.5	\$ 311.0	\$ 316.7

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

- Several road projects
- Installation of a sprinkler system at the River Bluff Nursing Home
- Water system project on Baxter Road
- Acquisition of a loader and dump trucks
- A filing system for the Public Defender's office
- Purchase two building in downtown Rockford
- New roof and HVAC equipment for the administration building
- Acquisition of a tractor
- Extension of the Pecatonica Prairie Trail

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 34-36, Note 4D.

Bonded Debt. At the end of the current fiscal year, The County had \$150.1 million in bonds outstanding versus \$157.0 million last year, a decrease of 4.4%, as shown in the table below.

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 2014, the County issued \$4,000,000 in General Obligation Debt Certificates, Series 2013E for the purpose of acquiring and renovating several capital projects.

County of Winnebago, Illinois

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

	Governmental Activities		Business-type Activities		Totals	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
General obligation bonds	\$ 16,241	\$ 13,281	\$ 1,513	\$ 1,679	\$ 17,754	\$ 14,960
Alternate revenue bonds	123,290	131,925	-	-	123,290	131,925
Unamortized bond premium	8,968	10,015	112	118	9,080	10,133
Totals	\$ 148,499	\$ 155,221	\$ 1,625	\$ 1,797	\$ 150,124	\$ 157,018

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 39-46, 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 County's General Fund in Fiscal Year 2014 recorded an increase of \$387,389 over the fiscal year 2013 balance. In fiscal year 2013 the General Fund recorded a decrease of \$254,473 from the previous year. Revenues increased \$2,031,322 from 2013 to 2014 due to Property Taxes increasing \$1,915,096; Sales Taxes increasing \$425,360 and Other Intergovernmental Revenues increasing \$767,354. Fines and forfeits decreased \$727,316 and Charges for Services decreased \$320,744.

Property taxes increased as the General Fund levy was increased to support expenditures while other County tax levies were decreased to offset the increase. Sales taxes increased due to a better local economy and Other Governmental Revenue increased due to increased probation revenues from the State. Fines and Forfeitures and Charges for Services decreased primarily due to less court activity including issuance of traffic tickets over previous years generating less county fees and fines. Expenditures increased \$1,427,033 due to the transfer of expenditures from the 1% Public Safety Sales Tax Fund to the General Fund and the adding of positions in the Juvenile Court departments.

2014 General Fund revenues actual to budget reflected a positive variance of \$525,596. The various taxes had a positive variance of \$571,907 with \$460,769 related to the Sales and Use Taxes. Other significant variances which offset each other included Fines and Forfeits negative variance of \$594,923 due to less Court activity and Other Revenue positive variance of \$536,408 due to increase video gaming receipts and other reimbursements.

County of Winnebago, Illinois

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General Fund expenditures actual to budget reflected a negative variance of \$354,489. This represented a .7% variance. Various departments offset each other within the entire Fund.

The Public Safety Sales Tax Fund reported an ending fund balance of \$15.3 million which was flat in comparison with the prior year. Total revenues increased \$304,000. Total expenditures were flat.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$81.0 million, a decrease of \$132,000 in comparison with the prior year's balance. Approximately 16% of this total amount (\$12.9 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (4.1%) is assigned for public safety, capital projects, public health, and highways and streets. The remainder of fund balance (\$64.8 million) is restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$12.5 million), public safety (\$20.2 million), highways and streets (\$14.1 million) or is restricted for other purposes such as working cash, retirement, economic development (\$18.0 million).

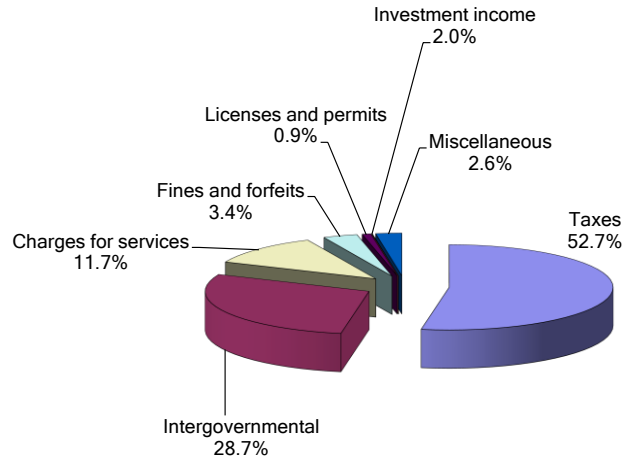
Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2014 and 2013.

(\$000 omitted)

<i>Revenue by Source:</i>	<i>2014</i>	<i>2013</i>	<i>% change</i>
Taxes	\$ 75,444	\$ 72,418	4.2%
Intergovernmental	41,123	36,908	11.4%
Charges for services	16,711	19,174	-12.8%
Fines and forfeitures	4,841	5,284	-8.4%
Licenses and permits	1,221	1,156	5.6%
Investment income	60	94	-36.2%
Miscellaneous	3,658	3,235	13.1%
	<u>\$ 143,058</u>	<u>\$ 138,269</u>	<u>3.5%</u>

County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2014

2014 Revenue by Source



County of Winnebago, Illinois

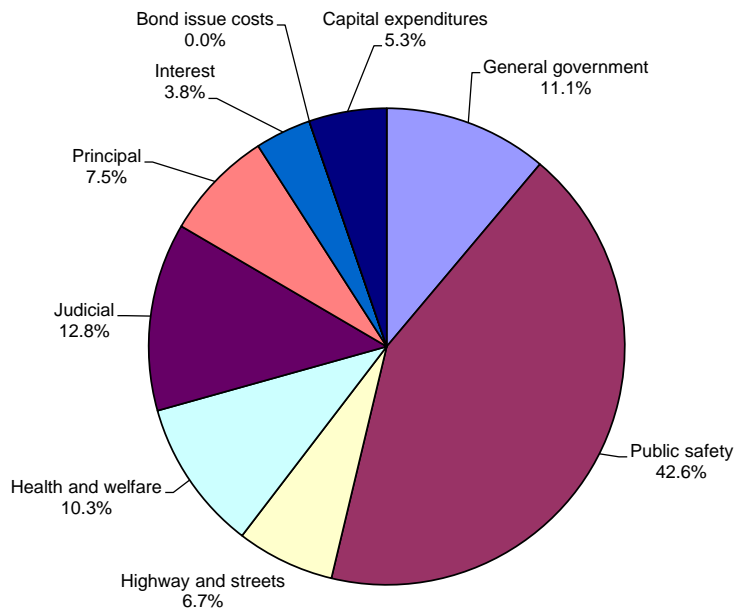
Management's Discussion and Analysis

September 30, 2014

(\$000 omitted)

<i>Expenditures by Function:</i>	<i>2014</i>	<i>2013</i>	<i>% change</i>
General government	\$ 16,503	\$ 16,554	-0.3%
Public safety	63,172	61,012	3.5%
Highway and streets	9,882	9,191	7.5%
Health and welfare	15,213	15,905	-4.4%
Judicial	18,925	17,808	6.3%
Debt service:			
Principal	11,109	10,647	4.3%
Interest	5,642	5,859	-3.7%
Bond issue costs	-	-	100.0%
Capital expenditures	7,826	13,563	-42.3%
	\$ 148,272	\$ 150,539	-1.5%

2014 Expenditures by Function



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2014

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 \$1.8 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	\$ 16,593	\$ 1,878	\$ 3,735
Net position	9,979	1,671	3,593
Change in net position	(1,755)	(171)	(163)
Return on ending net position	-17.6%	-10.2%	-4.5%

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 .7% or \$364,974. The increase relates to requests for additional personnel and supplies and services. The County spent 100% of the final amount appropriated in the General Fund during 2014.

The revenue budget compared to actual was a positive variance of \$.5 million. The overall net change to the fund balance was a positive \$387,000.

Economic Factors and Next Year's Budgets and Rates. The County's 2015 budget for the General Fund was developed based on a slight increase in revenues from the revised 2014 projections. These revenues include replacement taxes, state income tax, and charges for services. The following are major assumptions used in developing the budget for the 2015 fiscal year:

- Assessed valuation, which impacts property tax revenues, will decrease by 5.35%
- Replacement tax revenues will increase by 13%
- Quarter-cent sales tax revenues will increase by 1.66% over the revised 2013 amount
- State income tax revenue will increase by 3.0% over the revised 2014 amount
- Health insurance costs will increase by 6%

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 Bryan Cutler with the County Finance office by calling (815) 319-4058, 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, 2014

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
Current assets			
Cash and cash equivalents	\$ 77,631,661	\$ 4,882,155	\$ 82,513,816
Net receivables	56,939,816	6,694,913	63,634,729
Prepays	33,227	-	33,227
Inventory	84,895	120,583	205,478
Total current assets	134,689,599	11,697,651	146,387,250
Noncurrent assets			
Restricted investments	29,824	84,692	114,516
Other assets	200,000	-	200,000
Long-term receivables, net	949,926	-	949,926
Capital assets not being depreciated	22,786,112	267,129	23,053,241
Capital assets being depreciated, net	277,834,883	10,155,453	287,990,336
Total noncurrent assets	301,800,745	10,507,274	312,308,019
Total assets	436,490,344	22,204,925	458,695,269
Deferred outflows of resources			
Deferred charge on refunding	4,946,088	-	4,946,088
Total deferred outflows of resources	4,946,088	-	4,946,088
Total assets and deferred outflows of resources	\$ 441,436,432	\$ 22,204,925	\$ 463,641,357
Liabilities			
Current liabilities			
Accounts payable	\$ 8,185,422	\$ 1,186,784	\$ 9,372,206
Accrued salaries and benefits	3,158,579	555,346	3,713,925
Payable to other governments	-	542,968	542,968
Accrued interest payable	1,387,003	-	1,387,003
Contract retainage	4,026	-	4,026
Internal balances	(23,146)	23,146	-
Unearned revenue	495,799	-	495,799
Current portion of long-term liabilities	12,109,863	353,781	12,463,644
Total current liabilities	25,317,546	2,662,025	27,979,571
Noncurrent liabilities			
Bonds, capital leases, commitments, and notes payable	153,376,738	1,461,316	154,838,054
Claims and judgments	5,049,617	-	5,049,617
Compensated absences	3,104,291	473,357	3,577,648
Net pension obligation	1,111,892	211,819	1,323,711
Other postemployment benefit obligation	1,353,532	230,616	1,584,148
Total noncurrent liabilities	163,996,070	2,377,108	166,373,178
Total liabilities	189,313,616	5,039,133	194,352,749
Deferred inflows of resources			
Deferred revenue	36,718,108	1,922,946	38,641,054
Total deferred inflows of resources	36,718,108	1,922,946	38,641,054
Total liabilities and deferred inflows of resources	226,031,724	6,962,079	232,993,803
Net position			
Net investment in capital assets	170,841,745	8,726,385	179,568,130
Restricted for			
Economic development	1,310,764	-	1,310,764
Capital improvements	50,820	-	50,820
Highways and streets	14,114,838	-	14,114,838
Public safety	20,239,541	-	20,239,541
Health and welfare	5,899,865	-	5,899,865
Judicial purposes	706,878	-	706,878
Restricted for geographical information systems	153,003	-	153,003
Restricted for equipment replacement	664,000	-	664,000
Tort liability	523,926	-	523,926
Retirement	4,190,929	-	4,190,929
Debt service	12,524,465	-	12,524,465
Nonexpendable working cash	671,577	-	671,577
Foreclosure remediation	12,977	-	12,977
Unrestricted	(16,500,620)	6,516,461	(9,984,159)
Total net position	\$ 215,404,708	\$ 15,242,846	\$ 230,647,554

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Activities

For The Year Ended September 30, 2014

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	\$ 17,353,462	\$ 6,943,608	\$ 1,749,129	\$ -	\$ (8,660,725)	\$ -	\$ (8,660,725)
Public safety	67,902,424	11,537,564	3,483,661	-	(52,881,199)	-	(52,881,199)
Highway and streets	18,628,115	1,894,003	6,884,842	2,894,455	(6,954,815)	-	(6,954,815)
Health and welfare	15,119,515	1,886,486	8,880,768	-	(4,352,261)	-	(4,352,261)
Judicial	21,221,309	9,558,611	2,164,311	-	(9,498,387)	-	(9,498,387)
Interest on long-term liabilities	5,038,861	-	-	-	(5,038,861)	-	(5,038,861)
Contributions to other governments	8,000,000	-	-	-	(8,000,000)	-	(8,000,000)
Total governmental activities	153,263,686	31,820,272	23,162,711	2,894,455	(95,386,248)	-	(95,386,248)
Business-type activities:							
Nursing home	16,016,816	12,227,451	-	-	-	(3,789,365)	(3,789,365)
Animal services	2,627,869	2,457,293	-	-	-	(170,576)	(170,576)
Court Street activities	469,660	569,302	-	-	-	99,642	99,642
Total business-type activities	19,114,345	15,254,046	-	-	-	(3,860,299)	(3,860,299)
Total Primary Government	\$ 172,378,031	\$ 47,074,318	\$ 23,162,711	\$ 2,894,455	\$ (95,386,248)	\$ (3,860,299)	\$ (99,246,547)
General revenues:							
Taxes:							
Property taxes				\$ 36,782,848	\$ 2,033,085	\$ 38,815,933	
Sales taxes				1,174,436	-	1,174,436	
Quarter-cent sales tax				8,098,374	-	8,098,374	
Public safety sales tax				27,607,304	-	27,607,304	
Use tax				1,116,959	-	1,116,959	
Other taxes				849,986	-	849,986	
Intergovernmental:							
Replacement taxes				5,137,302	-	5,137,302	
Shared income taxes				5,725,297	-	5,725,297	
Miscellaneous				1,268,302	-	1,268,302	
Investment income				59,610	1,275	60,885	
Transfers				263,000	(263,000)	-	
Total general revenues and transfers				88,083,418	1,771,360	89,854,778	
Change in net position				(7,302,830)	(2,088,939)	(9,391,769)	
Net position, beginning, as previously stated				228,687,538	17,331,785	246,019,323	
Restatement				(5,980,000)	-	(5,980,000)	
Net position, beginning, as restated				222,707,538	17,331,785	240,039,323	
Net position - ending				\$ 215,404,708	\$ 15,242,846	\$ 230,647,554	

See accompanying notes to financial statements.



County of Winnebago, Illinois

Balance Sheet Governmental Funds

September 30, 2014

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>
Assets			
Cash and investments	\$ 8,551,860	\$ 9,240,465	\$ 3,545,680
Cash with paying agent	-	-	-
Receivables, net	18,058,548	13,865	-
Receivables from other governments	725,485	7,068,889	292,071
Due from other funds	1,991,293	-	-
Due from fiduciary funds	-	-	-
Long-term receivables	-	-	-
Prepaid items	-	29,227	-
Inventory	84,895	-	-
Other assets	200,000	-	-
Total assets	\$ 29,612,081	\$ 16,352,446	\$ 3,837,751
Liabilities			
Accounts payable	\$ 1,746,279	\$ 334,505	\$ 40,477
Accrued payroll	1,681,428	695,412	-
Due to other funds	-	-	430,964
Unearned revenue	-	-	-
Contract retainage	-	-	1,975
Total liabilities	3,427,707	1,029,917	473,416
Deferred inflows of resources			
Unavailable revenue	12,780,236	-	-
Total deferred inflows of resources	12,780,236	-	-
Total liabilities and deferred inflows of resources	16,207,943	1,029,917	473,416
Fund balances			
Nonspendable - prepaid	-	29,227	-
Nonspendable - inventory	84,895	-	-
Restricted for economic development	-	-	-
Restricted for capital improvements	-	-	-
Restricted for highways and streets	-	-	3,364,335
Restricted for public safety	-	14,965,289	-
Restricted for health and welfare	-	-	-
Restricted for judicial 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	-	-	-
Restricted for foreclosure mediation	-	-	-
Assigned			
Public safety	-	328,013	-
Capital projects	200,000	-	-
Highways and streets	-	-	-
Unassigned	13,119,243	-	-
Total fund balances	13,404,138	15,322,529	3,364,335
Total liabilities, deferred inflows of resources, and fund balances	\$ 29,612,081	\$ 16,352,446	\$ 3,837,751

<i>Illinois Municipal Retirement Fund</i>	<i>Tort Liability Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 2,624,474	\$ 424,252	\$ 47,127,049	\$ 71,513,780
-	-	29,824	29,824
6,503,314	4,280,923	15,230,439	44,087,089
724	168	4,022,982	12,110,319
-	-	-	1,991,293
-	-	-	-
-	-	949,926	949,926
-	-	-	29,227
-	-	-	84,895
-	-	-	200,000
\$ 9,128,512	\$ 4,705,343	\$ 67,360,220	\$ 130,996,353
\$ 377,788	\$ 33,877	\$ 5,023,638	\$ 7,556,564
-	-	730,397	3,107,237
-	-	723,939	1,154,903
-	-	495,799	495,799
-	-	2,051	4,026
377,788	33,877	6,975,824	12,318,529
6,307,290	4,147,540	14,430,142	37,665,208
6,307,290	4,147,540	14,430,142	37,665,208
6,685,078	4,181,417	21,405,966	49,983,737
-	-	-	29,227
-	-	-	84,895
-	-	1,310,764	1,310,764
-	-	3,636,010	3,636,010
-	-	10,750,503	14,114,838
-	-	5,274,252	20,239,541
-	-	5,899,865	5,899,865
-	-	706,878	706,878
-	-	153,003	153,003
-	-	664,000	664,000
2,443,434	-	1,747,495	4,190,929
-	523,926	-	523,926
-	-	12,524,465	12,524,465
-	-	671,577	671,577
-	-	12,977	12,977
-	-	-	328,013
-	-	2,977,871	3,177,871
-	-	-	-
-	-	(375,406)	12,743,837
2,443,434	523,926	45,954,254	81,012,616
\$ 9,128,512	\$ 4,705,343	\$ 67,360,220	\$ 130,996,353

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, 2014

Reconciliation to Government-Wide Statement of Net Position:

Total Governmental Fund Balances \$ 81,012,616

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. 300,620,995
Less internal service funds (549,537)

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 947,100

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. (171,727,519)

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. 5,101,053

Net Position of Governmental Activities \$ 215,404,708



County of Winnebago, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For The Year Ended September 30, 2014

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>
Revenues			
Taxes	\$ 22,926,907	\$ 27,607,303	\$ -
Intergovernmental	13,273,516	31,568	5,920,860
Charges for services	4,752,090	427,314	3,690
Fines and forfeitures	4,204,077	-	-
Licenses and permits	606,088	-	-
Investment income	25,528	4,633	1,628
Miscellaneous	2,428,409	94,541	-
Total revenues	48,216,615	28,165,359	5,926,178
Expenditures			
Current:			
General government	8,304,397	-	-
Public safety	27,198,894	20,194,491	-
Highway and streets	-	-	3,369,595
Health and welfare	-	-	-
Judicial	12,267,801	-	-
Debt service:			
Principal	402,616	-	-
Interest	9,839	-	-
Capital outlay	338,771	-	1,626,532
Contributions to other governments	-	-	-
Total expenditures	48,522,318	20,194,491	4,996,127
Excess of revenues over (under) expenditures	(305,703)	7,970,868	930,051
Other financing sources (uses)			
Transfers in	885,842	250,000	158,113
Transfers (out)	(192,750)	(8,247,250)	(1,438,085)
Proceeds from capital lease obligation	-	-	-
Issuance of commitments payable	-	-	-
Issuance of bonds	-	-	-
Total other financing sources (uses)	693,092	(7,997,250)	(1,279,972)
Net change in fund balances	387,389	(26,382)	(349,921)
Fund balance, beginning	13,016,749	15,348,911	3,714,256
Fund balances, ending	\$ 13,404,138	\$ 15,322,529	\$ 3,364,335

<i>Illinois Municipal Retirement Fund</i>	<i>Tort Liability Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 6,183,974	\$ 4,208,288	\$ 14,518,026	\$ 75,444,498
1,914,469	-	19,982,494	41,122,907
-	-	11,528,240	16,711,334
-	-	637,150	4,841,227
-	-	614,779	1,220,867
-	-	27,821	59,610
8,341	585,035	541,193	3,657,519
8,106,784	4,793,323	47,849,703	143,057,962
767,831	614,714	6,816,246	16,503,188
4,909,058	1,132,368	9,736,807	63,171,618
436,229	161,767	5,914,480	9,882,071
893,553	808,834	13,510,465	15,212,852
1,431,035	587,398	4,639,005	18,925,239
-	-	10,705,958	11,108,574
-	-	5,632,115	5,641,954
-	-	5,860,705	7,826,008
-	-	-	-
8,437,706	3,305,081	62,815,781	148,271,504
(330,922)	1,488,242	(14,966,078)	(5,213,542)
-	-	13,842,197	15,136,152
-	(992,000)	(4,003,067)	(14,873,152)
-	-	818,360	818,360
-	-	-	-
-	-	4,000,000	4,000,000
-	(992,000)	14,657,490	5,081,360
(330,922)	496,242	(308,588)	(132,182)
2,774,356	27,684	46,262,842	81,144,798
\$ 2,443,434	\$ 523,926	\$ 45,954,254	\$ 81,012,616

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, 2014

Reconciliation to Government-Wide Statement of Activities:		
Net Change in Fund Balances - Total Governmental Funds	\$	(132,182)
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	6,908,319	
Depreciation	<u>(15,564,317)</u>	(8,655,998)
Contribution of capital assets are not a current financial resource of governmental funds.		2,894,455
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(254,562)
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.		(1,709,969)
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.		208,712
Internal service funds are used by management to charge the costs of Healthcare and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		272,686
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		110,426
Net other postemployment benefit obligation		<u>(36,398)</u>
Change in Net Position of Governmental Activities	\$	<u>(7,302,830)</u>

See accompanying notes to financial statements.

County of Winnebago, Illinois

Balance Sheet

Proprietary Funds

September 30, 2014

	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	\$ 4,667,582	\$ 214,573	\$ -	\$ 4,882,155	\$ 6,117,881
Receivables, net	5,995,859	699,054	-	6,694,913	7,138
Receivable from other governments	-	-	-	-	735,270
Inventory	120,583	-	-	120,583	-
Prepays	-	-	-	-	4,000
Total current assets	10,784,024	913,627	-	11,697,651	6,864,289
Noncurrent assets					
Restricted investments	84,692	-	-	84,692	-
Capital assets not being depreciated	265,269	1,860	-	267,129	-
Capital assets being depreciated, net	5,458,567	962,044	3,734,842	10,155,453	549,537
Total noncurrent assets	5,808,528	963,904	3,734,842	10,507,274	549,537
Total assets	\$16,592,552	\$ 1,877,531	\$ 3,734,842	\$ 22,204,925	\$ 7,413,826
Liabilities and deferred inflows of resources					
Current liabilities					
Accounts payable	\$ 1,103,419	\$ 35,894	\$ 47,471	\$ 1,186,784	\$ 628,858
Accrued salaries, wages and benefits	482,088	73,258	-	555,346	51,342
Payable to other governments	542,968	-	-	542,968	-
Due to other funds	-	-	23,146	23,146	813,244
Contract retainage	-	-	-	-	-
Claims payable	-	-	-	-	707,275
Current portion of long-term liabilities	273,556	8,812	71,413	353,781	15,266
Total current liabilities	2,402,031	117,964	142,030	2,662,025	2,215,985
Noncurrent liabilities					
Compensated absences	438,107	35,250	-	473,357	61,063
Net pension obligation	186,375	25,444	-	211,819	17,671
Bonds payable	1,461,316	-	-	1,461,316	-
Postemployment healthcare benefits	202,970	27,646	-	230,616	18,054
Total noncurrent liabilities	2,288,768	88,340	-	2,377,108	96,788
Total liabilities	4,690,799	206,304	142,030	5,039,133	2,312,773
Deferred inflows of resources					
Deferred revenue	1,922,946	-	-	1,922,946	-
Total deferred inflows of resources	1,922,946	-	-	1,922,946	-
Total liabilities and deferred inflows of resources	6,613,745	206,304	142,030	6,962,079	2,312,773
Net position					
Net investment in capital assets	4,098,491	963,904	3,663,429	8,725,824	549,537
Unrestricted	5,880,316	707,323	(70,617)	6,517,022	4,551,516
Total net position	9,978,807	1,671,227	3,592,812	15,242,846	5,101,053
Total liabilities, deferred inflows of resources, and net position	\$16,592,552	\$ 1,877,531	\$ 3,734,842	\$ 22,204,925	\$ 7,413,826

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, 2014

	<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	\$ 9,932,581	\$ 1,088,847	\$ 551,735	\$ 11,573,163	\$ 20,341,850
Licenses and permits	-	1,337,129	-	1,337,129	-
Other	2,294,870	31,317	17,567	2,343,754	15,356
Total operating revenues	12,227,451	2,457,293	569,302	15,254,046	20,357,206
Operating expenses					
Personnel	10,379,097	1,774,404	-	12,153,501	1,323,326
Supplies and services	5,233,173	769,661	235,413	6,238,247	18,662,642
Depreciation	362,124	83,804	234,247	680,175	98,552
Total operating expenses	15,974,394	2,627,869	469,660	19,071,923	20,084,520
Operating income (loss)	(3,746,943)	(170,576)	99,642	(3,817,877)	272,686
Non-operating revenues (expenses)					
Property taxes	2,033,085	-	-	2,033,085	-
Investment income	1,275	-	-	1,275	-
Interest and fiscal expense	(42,422)	-	-	(42,422)	-
Net non-operating revenues (expenses)	1,991,938	-	-	1,991,938	-
Income (loss) before transfers	(1,755,005)	(170,576)	99,642	(1,825,939)	272,686
Transfers					
Transfers (out)	-	-	(263,000)	(263,000)	-
Net increase (decrease) in net position	(1,755,005)	(170,576)	(163,358)	(2,088,939)	272,686
Total net position, beginning	11,733,812	1,841,803	3,756,170	17,331,785	4,828,367
Total net position, end of period	\$ 9,978,807	\$ 1,671,227	\$ 3,592,812	\$ 15,242,846	\$ 5,101,053

See accompanying notes to financial statements.



County of Winnebago, Illinois
Statement of Cash Flows
Proprietary Funds

For The Year Ended September 30, 2014

	<i>Business-Type Activities</i>			<i>Totals</i>	<i>Governmental-</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Service Fund</i>	<i>555 Court Street Fund</i>		<i>Internal Service Funds</i>
Cash flows from operating activities					
Cash receipts from customers and users	\$ 12,252,161	\$ 603,226	\$ -	\$ 12,855,387	\$ 4,415,142
Receipts from interfund services	-	-	551,735	551,735	15,548,219
Cash receipts from licenses and permits	-	1,337,129	-	1,337,129	-
Cash receipts from other sources	-	31,317	17,567	48,884	15,356
Cash paid to employees	(10,233,858)	(1,752,013)	-	(11,985,871)	(1,290,003)
Cash paid to vendors	(5,121,336)	(823,384)	(273,377)	(6,218,097)	(19,276,725)
Net cash from operating activities	(3,103,033)	(603,725)	295,925	(3,410,833)	(588,011)
Cash flows from noncapital financing activities					
Property taxes	2,056,777	-	-	2,056,777	-
Proceeds from interfund loans	-	-	23,146	23,146	-
Transfers to other funds	-	-	(263,000)	(263,000)	-
Transfers from other funds	-	-	-	-	813,244
Net cash from noncapital financing activities	2,056,777	-	(239,854)	1,816,923	813,244
Cash flows from capital and related financing activities					
Principal paid on long-term debt	(165,480)	-	-	(165,480)	-
Interest paid on long-term debt	(42,422)	-	-	(42,422)	-
Principal payments on capital lease	-	-	(84,830)	(84,830)	-
Capital acquisitions	(704,848)	(46,176)	-	(751,024)	(224,017)
Net cash from capital and related financing activities	(912,750)	(46,176)	(84,830)	(1,043,756)	(224,017)
Cash flows from investing activities					
Purchase of investments	(30,241)	-	-	(30,241)	-
Interest and dividends	1,275	-	-	1,275	-
Net cash from investing activities	(28,966)	-	-	(28,966)	-
Net increase (decrease) in cash and cash equivalents	(1,987,972)	(649,901)	(28,759)	(2,666,632)	1,216
Cash and cash equivalents, beginning of period	6,655,554	864,474	28,759	7,548,787	6,116,665
Cash and cash equivalents, end of period	\$ 4,667,582	\$ 214,573	\$ -	\$ 4,882,155	\$ 6,117,881

(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, 2014

	<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)	\$ (3,746,943)	\$ (170,576)	\$ 99,642	\$ (3,817,877)	\$ 272,686
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization	362,124	83,804	234,247	680,175	98,552
Loss on asset disposal	-	-	-	-	-
Changes in assets and liabilities:					
(Increase) decrease in due from other governmental units and agencies	83,007	-	-	83,007	(486,109)
(Increase) decrease in receivables, net	(58,297)	(485,621)	-	(543,918)	107,620
(Increase) in prepaids	-	-	-	-	(4,000)
(Increase) in inventory	13,585	-	-	13,585	-
Decrease in other receivables	-	-	-	-	-
Increase (decrease) in accounts payable	98,252	(53,723)	(37,964)	6,565	(610,083)
Increase in accrued payroll	131,400	17,775	-	149,175	15,076
Increase (decrease) in compensated absences payable	26,917	6,010	-	32,927	19,445
Increase (decrease) in net pension obligation	(18,809)	(2,567)	-	(21,376)	(1,784)
Increase (decrease) in early retirement incentive	-	-	-	-	-
Increase (decrease) in other post-employment benefit obligation	5,731	1,173	-	6,904	586
Net cash from operating activities	\$ (3,103,033)	\$ (603,725)	\$ 295,925	\$ (3,410,833)	\$ (588,011)

See accompanying notes to financial statements.

County of Winnebago, Illinois

Statement of Fiduciary Net Position

September 30, 2014

	<i>Agency Funds</i>
Assets	
Cash	\$ 12,382,022
Investments	1,621,369
Accrued interest on investments	12,058
Other receivables	98,906
Total assets	\$ 14,114,355
Liabilities	
Accounts payable	\$ 281,763
Due to taxing districts	3,408,081
Due to other governmental units and agencies	4,094,250
Trust fund deposits	4,650,591
Due to others	1,679,670
Total liabilities	\$ 14,114,355

See accompanying notes to financial statements.

Notes to Financial Statements



County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2014

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. The reporting entity for the County consists of the 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 component units. The 911 Operations Fund is a legally separate entity under Illinois Compiled Statutes (50 ILCS 750/15.4). The 911 Operations Fund is reported as a special revenue fund and is included as a component unit because the County has operational responsibility and manages these activities.

The Winnebago County Regional Tourism Facility Board (WCRTFB) is a joint venture between the County and Rockford Park District, the City of Rockford, the City of Loves Park, the Village of Machesney Park, the Village of Cherry Valley, the Village of Rockton, the Village of Roscoe, the City of South Beloit, and the Rockford Area Convention & Visitors Bureau. The purpose of the Board is to direct the use of revenues collected pursuant to a hotel tax as well as any other revenue directed to the WCRTFB, specifically to fund the Reclaiming First initiatives of the Rockford Park District. The affairs of the WCRTFB are managed by a ten-person Board of Directors appointed by the Chief Executive of each member entity. The County has pledged an annual payment of \$350,000 for a period of twenty years to support the Reclaiming First initiatives.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 1 - Summary of Significant Accounting Policies

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

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.

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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)

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

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 noncurrent obligations, are recorded when the fund liability is incurred.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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.

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.

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.

Tort Liability Fund

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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, 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, 2014

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, 2014

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 either as 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, 2014

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, 2014

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 County files its property tax levies in October. If the tax bills are mailed prior to May 1 of the subsequent year, the property taxes are due in two equal installments on June 1 and September 1 of that year. If tax bills are mailed after May 1, the first installment is due 30 days after the mailing date and the second installment is due September 1. Tax collections are normally distributed to the taxing districts within 30 days of collection.

Property taxes 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, 2014

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, 2014

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 \$171,727,519 difference are as follows:

Bonds payable	\$ 139,531,752
Plus: Issue premium amortized against interest expense	8,967,509
Less: Deferred charge on refunding (to be amortized over life of debt)	(4,946,088)
Capital lease obligations	1,791,267
Accrued interest payable	1,387,003
Commitment - Rockford Park District	700,000
Commitment - Reclaiming First Initiative	7,000,000
Commitment - Rock Valley College	950,000
Commitment - City of Rockford	5,520,000
Note payable - Village of Cherry Valley	250,000
Net pension obligation	1,094,221
Claims and judgments	4,342,342
Compensated absences	3,804,035
Net other postemployment benefit obligation	1,335,478
 Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	 \$ 171,727,519

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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 \$(1,709,969) difference are as follows:

Debt issued or incurred	
Issuance of general obligation bonds	\$ (4,000,000)
Issuance of capital leases and other long-term liabilities	(8,818,360)
Principal repayments	
Bond repayment	9,674,520
Lease obligations	823,871
Commitment - Rock Valley College	50,000
Commitment - City of Rockford	460,000
Note payable - Village of Cherry Valley	100,000
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ (1,709,969)

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 \$208,712 difference are as follows:

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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	\$ (187,331)
Claims and judgments	(207,050)
Accrued interest	73,039
Amortization of deferred charge on refunding	(517,807)
Amortization of bond premium/discount	<u>1,047,861</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u>\$ 208,712</u>

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net position as of September 30, 2014:

Special Revenue Funds	
Deferred Prosecution Program Fund	\$ (66,519)
Victim Impact Panel Fee Fund	(8,286)
Historical Museum Fund	(108,058)
Rental Housing Fee Fund	(45,440)
Court Automation Fee Fund	(30,241)
Maintenance and Child Support Collection Fund	(75,549)
Children's Advocacy Project Fund	(11,574)
State's Attorney Grants Fund	(263)
Probation Grants Fund	(349)
2012A General Obligation Refunding Bonds Fund	(29,127)

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, 2014

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 does not have a policy regarding credit risk.

The County invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAA by Standard and Poors as of September 30, 2014.

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, 2014, 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, 2014 with the exception of one financial institution for which approximately \$649,229 was exposed to custodial credit risk. 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, 2014

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, 2014:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater Than 10
Repurchase Agreements	\$ 42,154,344	\$ 42,154,344	\$ -	\$ -	\$ -
Total	\$ 42,154,344	\$ 42,154,344	\$ -	\$ -	\$ -

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:

	<i>Governmental-Type</i>				
	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>Tort Liability Fund</i>	<i>Nonmajor Governmental Fund</i>
Receivables					
Real estate taxes	\$ 13,221,465	\$ -	\$ 6,567,024	\$ 4,322,817	\$ 14,538,058
Accounts and other	4,969,025	13,865	-	-	825,672
Gross receivables	18,190,490	13,865	6,567,024	4,322,817	15,363,730
Allowance for uncollectible accounts	(131,942)	-	(63,710)	(41,894)	(133,291)
Net, total receivables	\$ 18,058,548	\$ 13,865	\$ 6,503,314	\$ 4,280,923	\$ 15,230,439

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

B. Receivables/Unearned or Unavailable (Continued)

Receivables (Continued)

	<i>Business-Type</i>			<i>Total</i>
	<i>River Bluff Nursing Home</i>	<i>Animal Services Fund</i>	<i>Internal Service Fund</i>	
Receivables				
Real estate taxes	\$ 2,006,799	\$ -	\$ -	\$ 40,651,087
Accounts and other	4,856,362	699,054	7,138	11,371,116
Gross receivables	6,863,161	699,054	7,138	52,022,203
Allowance for uncollectible accounts	(867,302)	-	-	(1,238,139)
Net, total receivables	<u>\$ 5,995,859</u>	<u>\$ 699,054</u>	<u>\$ 7,138</u>	<u>\$ 50,784,064</u>

Due from other governments	
General Fund	\$ 725,485
Public Safety Sales Tax Fund	7,068,889
Motor Fuel Tax Fund	292,071
IMRF Fund	724
Tort Liability Fund	168
Other Governmental Funds	4,022,982
Internal Service Funds	735,270
	<u>\$ 63,629,653</u>

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, 2014

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 Fund	\$ 12,272,353	\$ -	\$ 12,272,353
Illinois Municipal Retirement Fund	6,307,290	-	6,307,290
Tort Liability Fund	4,147,540	-	4,147,540
Other governmental funds	13,990,927	-	13,990,927
Other governmental units			
General Fund	507,883	-	507,883
Other governmental funds	439,215	495,799	935,014
	<hr/>	<hr/>	<hr/>
Total unearned/unavailable revenue	\$ 37,665,208	\$ 495,799	\$ 38,161,007

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 \$949,926 at September 30, 2014. The maturity of these agreements is as follows:

<i>September 30,</i>	<i>Principal</i>	<i>Interest</i>
2015	\$ 71,515	\$ 26,411
2016	66,942	23,663
2017	64,794	21,139
2018	66,810	18,660
2019	68,898	16,090
2020	71,023	13,465
2021	70,177	11,007
2022	33,379	9,115
2023	34,079	8,415
2024	402,309	3,941
	<hr/>	<hr/>
	\$ 949,926	\$ 151,906

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets

Capital asset activity for governmental activities at September 30, 2014 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated					
Land	\$ 19,802,680	\$ 844,033	\$ -	\$ -	\$ 20,646,713
Construction in progress	4,011,980	6,288,081	-	(8,160,662)	2,139,399
Total capital assets, not being depreciated	23,814,660	7,132,114	-	(8,160,662)	22,786,112
Capital assets, being depreciated					
Buildings and improvements	214,801,505	1,281,576	-	759,040	216,842,121
Land improvements	171,801	31,546	-	201,127	404,474
Machinery, equipment, and furniture	30,124,108	1,581,554	-	3,726,671	35,432,333
Infrastructure	187,628,929	-	-	3,473,824	191,102,753
Total capital assets, being depreciated	432,726,343	2,894,676	-	8,160,662	443,781,681
Accumulated depreciation for					
Buildings and improvements	(61,903,045)	(5,848,918)	-	-	(67,751,963)
Land improvements	(107,110)	(9,046)	-	-	(116,156)
Machinery, equipment, and furniture	(19,273,912)	(2,702,375)	-	-	(21,976,287)
Infrastructure	(68,999,863)	(7,102,529)	-	-	(76,102,392)
Total accumulated depreciation	(150,283,930)	(15,662,868)	-	-	(165,946,798)
Total capital assets, being depreciated, net	282,442,413	(12,768,192)	-	8,160,662	277,834,883
Governmental activities capital assets, net	\$ 306,257,073	\$ (5,636,078)	\$ -	\$ -	\$ 300,620,995

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets (Continued)

Capital asset activity for the business-type activities at September 30, 2014 is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depreciated					
Land	\$ 267,129	\$ -	\$ -	\$ -	\$ 267,129
Construction in progress	2,682,517	540,315	-	(3,222,832)	-
Total capital assets, not being depreciated	2,949,646	540,315	-	(3,222,832)	267,129
Capital assets, being depreciated					
Buildings and improvements	14,759,254	82,180	-	3,222,832	18,064,266
Machinery, equipment, and furniture	2,196,244	95,609	-	-	2,291,853
Total capital assets, being depreciated	16,955,498	177,789	-	3,222,832	20,356,119
Accumulated depreciation for					
Buildings and improvements	(7,722,141)	(560,845)	-	-	(8,282,986)
Machinery, equipment, and furniture	(1,798,350)	(119,330)	-	-	(1,917,680)
Total accumulated depreciation	(9,520,491)	(680,175)	-	-	(10,200,666)
Total capital assets, being depreciated, net	7,435,007	(502,386)	-	3,222,832	10,155,453
Governmental activities capital assets, net	\$ 10,384,653	\$ 37,929	\$ -	\$ -	\$ 10,422,582

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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, 2014 as follows:

	Expense
Governmental activities:	
General government	\$ 1,318,575
Public safety	5,563,666
Highways and streets, including depreciation of general infrastructure assets	7,589,659
Health and welfare	126,567
Judicial	965,850
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	98,551
Total depreciation expense - governmental activities	\$ 15,662,868
Business-type activities:	
Nursing home	\$ 362,124
Animal services	83,804
Health Department Fund	234,247
Total depreciation expense - business-type activities	\$ 680,175

Construction Commitments

The County has active construction in projects as of September 30, 2014. The projects included 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:

Project	Contract #	Commitment
Perryville Bike Path - Southeast Connection	01-00302-00-BT	\$ 139,816
Bell School (Lucky Lane to Argus)	04-00345-00-CH	60,522
Montague Road	06-00393-00-RS	249,806
Telegraph Road Bridge over Coolidge Creek	11-00493-00-BR	90,738
Drainage Project	13-00531-00-DR	4,008
Perryville North Bike Trail	11-00504-00-PV	4,667
Tipple Road Bridge	04-09117-00-BR	140,508
911 Memorial Parking Lot	N/A	170,048
Total		\$ 860,113

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables, and Transfers

The composition of interfund balances as of September 30, 2014 is as follows:

Receivable Fund	Payable Fund	Detail	Amount
General Fund	Motor Fuel Tax Fund	Interfund cash advances	\$ 430,964
	Non-major government funds	Interfund cash advances	723,939
	555 Court Street Fund	Interfund cash advances	23,146
	Internal Service Funds	Interfund cash advances	813,244
			<u>\$ 1,991,293</u>

Interfund transfers for the year ended September 30, 2014 are as follows:

Fund	<i>Transfer In</i>	<i>Transfer Out</i>
General Fund	\$ 885,842	\$ 192,750
Public Safety Sales Tax Fund	250,000	8,247,250
Motor Fuel Tax Fund	158,113	1,438,085
Tort Liability Funds	-	992,000
Nonmajor Governmental Funds	13,842,197	4,003,067
555 Court Street Fund	-	263,000
Total	<u>\$ 15,136,152</u>	<u>\$ 15,136,152</u>

The purposes of interfund transfers are as follows:

- \$885,842 transferred from other funds to the General Fund. This amount relates to:
 - a) \$222,000 from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development.
 - b) Transfer of the excess collections from the Geographic Systems Information Fund (a nonmajor governmental fund) in the amount of \$248,927 used to support the General Fund.
 - c) \$412,875 transfer from the Court Security Fee Fund (a nonmajor governmental fund) to reimburse the General Fund for the cost of providing court security.
 - d) \$2,040 transfer of residual fund balance from the Court and Case Management Project Fund (a nonmajor governmental fund) to the General Fund to effectively close the fund.
- \$250,000 transferred from the Host Fee Fund (a nonmajor governmental fund) to the Public Safety Sales Tax Fund to fund additional Sheriff Deputies.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables, and Transfers (Continued)

- \$158,113 transferred from the 1999A Motor Fuel Tax Bond Fund (a nonmajor governmental fund) to the Motor Fuel Tax Fund to close the fund as the associated bonds were paid in full.
- \$13,842,197 transferred from other funds to non-major governmental funds. The amounts relates to:
 - a) Routine transfer of \$8,247,250 from the Public Safety Sales Tax Fund, \$992,000 from the Tort Liability Fund, \$1,303,000 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,303,000 from the Motor Fuel Tax Fund, \$467,000 for the 9-1-1 Operations Fund (a nonmajor governmental fund), \$50,000 from the Document Storage Fee Fund (a nonmajor governmental fund), \$372,000 from the Court Automation Fee Fund (a nonmajor governmental fund), \$175,000 from the Host Fee Fund (a nonmajor governmental fund), and \$263,000 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) \$111,248 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) \$192,750 operating subsidy from the General Fund in the amount of \$25,750 to the Circuit Court Grants Fund (a nonmajor governmental fund), and \$167,000 to the State's Attorney Grant Fund (a nonmajor governmental fund).
 - e) \$161,549 transferred from the 1999B Federal Aid Matching Bond Fund (a nonmajor governmental fund) to the Federal Matching Aid Fund to close the fund as the associated bonds were paid in full.
 - f) \$169 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 close the fund.
 - g) \$154,231 transfer from the Motor Fuel Tax Fund to the Highway Fund (a nonmajor governmental fund) to reimburse project costs.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt

General Obligation Bonds and Debt Certificates

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 2014, the County issued \$4,000,000 in General Obligation Debt Certificates, Series 2013E for the purpose of acquiring and renovating several capital projects.

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 Position</i>
Governmental activities					
2006D General Obligation Certificates	\$ 10,000,000	4.0%	12/01/2015	\$ 895,000	\$ 440,000
2008 General Obligation Debt Certificates	2,675,000	2.80% - 3.85%	12/30/2018	2,030,000	375,000
2012A General Obligation Debt Certificates	500,000	3.0%	12/30/2021	406,752	45,522
2012E General Obligation Debt Certificates	2,800,000	2.0% - 3.0%	12/30/2022	2,585,000	255,000
2013 General Obligation Debt Certificates	6,325,000	3.0% - 5.0%	12/30/2026	6,325,000	-
2013E General Obligation Debt Certificates	4,000,000	3.25%	12/30/2028	4,000,000	150,000
Total general obligation bonds				<u>\$ 16,241,752</u>	<u>\$ 1,265,522</u>

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current Position</i>
Business-type activities					
2012A General Obligation Debt Certificates	\$1,860,000	3.0%	12/30/2021	\$ 1,513,248	\$ 169,478

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

General Obligation Bonds and Debt Certificates (Continued)

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>
2015	\$ 1,265,522	\$ 529,306
2016	1,356,610	485,804
2017	1,413,729	441,410
2018	1,464,788	397,345
2019	1,516,907	348,887
2020 - 2024	5,564,196	1,158,434
2025 - 2029	3,660,000	257,938
	<u>\$ 16,241,752</u>	<u>\$ 3,619,124</u>

<i>September 30,</i>	<i>Business-Type Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2015	\$ 169,478	\$ 42,855
2016	173,390	37,712
2017	181,271	32,392
2018	185,212	26,895
2019	193,093	21,221
2020 - 2022	610,804	27,841
	<u>\$ 1,513,248</u>	<u>\$ 188,916</u>

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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 Position</i>
Governmental activities					
2005A Public Safety Sales Alternative Revenue Sources	\$ 40,000,000	5.0%	12/30/2024	\$ 4,220,000	\$ 2,035,000
2006A Public Safety Sales Tax Alternative Revenue Sources	44,000,000	4.375% - 5.0%	12/30/2024	7,355,000	2,370,000
2006B Matching Aid and Motor Fuel Tax Alternative Revenue Sources	10,000,000	4.0% - 4.5%	12/30/2013	2,230,000	685,000
2007A Matching tax and Motor Fuel Tax Alternative Revenue Sources	8,000,000	4.0% - 5.0%	12/30/2018	5,195,000	525,000
2009A Court Automation Alternative Revenue Sources	5,100,000	3.0% - 4.0%	12/30/2029	2,790,000	515,000
2010A Tort Funding Bonds Alternative Revenue Sources	13,000,000	4.0% - 5.0%	12/30/2029	11,980,000	540,000
2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds	4,000,000	1.0% - 5.125%	12/30/2029	3,510,000	180,000
2012F General Obligation Alternative Revenue Sources	4,320,000	2.0% - 3.0%	12/31/2031	4,320,000	-
2012G General Obligation Alternative Revenue Source	1,680,000	3.0%	12/30/2031	1,680,000	-
Total general obligation bonds				<u>\$ 43,280,000</u>	<u>\$ 6,850,000</u>
<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current Position</i>
Governmental activities - refunding					
2006E Public Safety Sales Tax Refunding Alternative Revenue	\$ 18,765,000	4.0% - 4.5%	12/30/2022	\$ 18,410,000	\$ 60,000
2011B Public Safety Sales Tax Refunding Alternative Revenue	5,955,000	2.0% - 3.0%	12/30/2017	4,105,000	1,045,000
2012B 911 Surcharge Refunding Alternate Revenue Sources	2,975,000	3.0%	12/30/2019	2,565,000	390,000
2012C State Income Tax Alternate Revenue Sources	3,285,000	3.0%	12/30/2024	2,870,000	370,000
2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	8,400,000	2.0% - 3.0%	12/31/2011	8,200,000	650,000
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	-
Total general obligation bonds				<u>\$ 80,010,000</u>	<u>\$ 2,515,000</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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>
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	10,875,000	3,256,921
2020 - 2024	53,140,000	9,807,379
2025 - 2029	16,410,000	1,588,868
2030 - 2032	3,005,000	107,372
	<u>\$ 123,290,000</u>	<u>\$ 31,497,273</u>

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

Debt Issue	Pledge Source	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated % of Pledged Revenue
2005A	Public Safety Sales Tax	\$ 4,434,750	12/30/2024	\$ 27,607,304	\$ 2,143,125	7.8%
2006A	Public Safety Sales Tax	7,843,579	12/30/2024	27,607,304	2,640,019	9.6%
2006B	Federal Aid Matching Property Taxes and Motor Fuel Tax	2,380,891	12/30/2022	7,754,458	570,181	7.4%
2006E	Public Safety Sales Tax	23,597,430	12/30/2022	27,607,304	946,945	10.9%
2007A	Federal Aid Matching Property Taxes and Motor Fuel Tax	6,348,650	12/30/2022	7,754,458	763,700	9.8%
2009A	Court Automation, Document Storage Fees	3,068,588	12/30/2018	1,419,084	601,025	42.4%
2010A	Tort Property Tax Revenues	16,283,748	12/30/2029	4,208,288	978,645	2.3%
2010C	Sales Tax (Quarter Cent)	4,887,648	12/30/2029	8,098,374	319,388	3.9%
2011B	Public Safety Sales Tax	4,349,275	12/30/2017	27,607,304	1,193,975	4.3%
2012B	9-1-1 Surcharges	2,803,725	12/30/2019	2,162,625	462,650	9.9%
2012C	State Income Tax	3,319,550	12/30/2024	5,725,297	284,025	5.0%
2012D	Federal Aid Matching Property Taxes and Motor Fuel Tax	9,311,863	12/30/2022	7,754,458	213,525	2.8%
2012F	Special Service Are Taxes	5,878,628	12/30/2031	7,397	123,744	1672.9%
2012G	Host Fees	2,230,800	12/30/2031	2,978,951	50,400	1.7%
2013A	Public Safety Sales Tax	51,422,300	12/30/2024	27,607,304	1,695,100	6.1%
2013B	Federal Aid Matching Property Taxes and Motor Fuel Tax	6,553,850	12/30/2022	27,607,304	188,700	0.7%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Capital Leases

During fiscal 2014, 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 4.910%.

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	3,279,410	-
Less: accumulated depreciation	756,560	70,956
Total	\$ 2,522,850	\$ 334,508

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

<i>September 30,</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>
2015	\$ 824,685	\$ 72,436
2016	693,200	-
2017	175,175	-
2018	175,175	-
Total minimum lease payments	1,868,235	72,436
Amount representing payments	76,968	1,023
Present value of minimum lease payments	\$ 1,791,267	\$ 71,413

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Commitment - Reclaiming First

The County has committed to pay the Rockford Park District for the benefit of the Winnebago County Regional Tourism Facility Board \$350,000 on or before November 1, 2014 and \$350,000 per year for nineteen years beginning on November 1, 2015 through November 1, 2033 to be used for the Sportscore II/Indoor Soccer Building expansion. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Commitment - Rock Valley College

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

Commitment - City of Rockford

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

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 the Village of Cherry Valley within the water service area.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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, 2014 were as follows:

	<i>Beginning Balance, Restated*</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
Governmental activities					
Bonds payable					
General obligation	\$ 13,281,272	\$ 4,000,000	\$ (1,039,520)	\$ 16,241,752	\$ 1,265,522
Alternate revenue	131,925,000	-	(8,635,000)	123,290,000	9,365,000
Add unamortized premium	10,015,370	-	(1,047,861)	8,967,509	(1,043,410)
Total bonds payable	155,221,642	4,000,000	(10,722,381)	148,499,261	9,587,112
Capital lease obligations	1,796,778	818,360	(823,871)	1,791,267	786,678
Claims and judgments	5,178,139	19,113,844	(19,242,366)	5,049,617	-
Commitment - Rockford Park District	700,000	-	-	700,000	-
Commitment - Reclaiming First Initiative	-	7,000,000	-	7,000,000	350,000
Commitment - Rock Valley College	-	1,000,000	(50,000)	950,000	50,000
Commitment - City of Rockford*	5,980,000	-	(460,000)	5,520,000	460,000
Note payable - Village of Cherry Valley	350,000	-	(100,000)	250,000	100,000
Compensated absences	3,673,588	3,880,364	(3,673,588)	3,880,364	776,073
Net pension obligation **	1,224,102	-	(112,210)	1,111,892	-
Net other postemployment benefit obligations****	1,316,548	36,984	-	1,353,532	-
General activities long-term liabilities	\$ 175,440,797	\$ 35,849,552	\$ (35,184,416)	\$ 176,105,933	\$ 12,109,863
Business-type activities					
Bonds payable					
General obligation	\$ 1,678,728	\$ -	\$ (165,480)	\$ 1,513,248	\$ 169,478
Add unamortized premium	117,546	-	(5,449)	112,097	(5,449)
Total bonds payable	1,796,274	-	(170,929)	1,625,345	164,029
Capital lease obligations	156,243	-	(84,830)	71,413	71,413
Compensated absences	553,320	591,696	(553,320)	591,696	118,339
Net pension obligation**	233,195	-	(21,376)	211,819	-
Net other postemployment benefit obligations***	223,712	6,904	-	230,616	-
General activities long-term liabilities	\$ 2,962,744	\$ 598,600	\$ (830,455)	\$ 2,730,889	\$ 353,781

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Changes in Long-Term Liabilities (Continued)

- * The commitment to the City of Rockford was restated to reflect the total amount due in the agreement with the City of Rockford dated January 25, 2007 as a long-term liability of the County.
- ** 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.

Refunding Bonds

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, 2014, \$74,015,000 of bonds outstanding are considered defeased.

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 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, 2014 is \$3,450,787.

H. Funds Initiated during Fiscal Year 2014

The following funds were initiated during the year ended September 30, 2014:

Special Revenue Funds

None

Debt Service Funds

2013E Debt Certificate Fund

Capital Projects Funds

2013E Debt Certificates Project Fund

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

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 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,</i>	
	<i>2014</i>	<i>2013</i>
Unpaid claims at, beginning of year	\$ 4,135,292	\$ 5,743,653
Incurred claims (including IBNRs)	3,177,177	2,313,856
Change in claims estimate	-	(1,737,676)
Claims paid	(2,970,127)	(2,184,541)
Unpaid claims at, end of year	\$ 4,342,342	\$ 4,135,292

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

I. Risk Management (Continued)

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 \$16,538,418, 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 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,</i>	
	<i>2014</i>	<i>2013</i>
Unpaid claims at, beginning of year	\$ 1,042,847	\$ 1,168,741
Incurred claims (including IBNRs)	15,936,667	15,254,582
Claims paid	(16,272,239)	(15,380,476)
Unpaid claims at, end of year	\$ 707,275	\$ 1,042,847

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

J. Contingencies (Continued)

Pending Litigation and Subsequent Events

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

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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 2014 was 10.8%. 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.

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 2014 was 60.22%. 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, 2014

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

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.

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 25.43%. 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, 2014

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 an Open Basis	Percentage of Projected Payroll on an Open Basis	Percentage of Projected Payroll on an 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, 2014

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Defined Benefit Pension Plan

	Fiscal Year End	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Annual pension cost (APC)	2014	\$ 5,673,455	\$ 2,734,461	\$ 342,582
	2013	5,553,626	2,523,479	328,841
	2012	5,263,037	2,259,163	336,691
Actual contribution	2014	\$ 5,791,330	\$ 2,743,841	\$ 348,913
	2013	5,629,663	2,530,928	333,869
	2012	5,128,532	2,264,942	340,590
Percentage of APC contributed	2014	102.1%	100.3%	101.8%
	2013	101.4%	100.3%	101.5%
	2012	97.4%	100.3%	101.2%
Net pension obligation	2014	\$ 1,168,033	\$ 92,951	\$ 62,727
	2013	1,285,908	102,331	69,058
	2012	1,361,945	109,780	74,086

The net pension obligation was calculated as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Annual required contribution	\$ 5,791,330	\$ 2,743,841	\$ 348,913
Interest on net pension obligation	96,443	7,675	5,179
Adjustment to annual required contribution	(214,318)	(17,055)	(11,510)
Annual pension cost	5,673,455	2,734,461	342,582
Contribution made	5,791,330	2,743,841	348,913
Decrease in net pension obligation	(117,875)	(9,380)	(6,331)
Net pension obligation, beginning of year	1,285,908	102,331	69,058
Net pension obligation, end of year	\$ 1,168,033	\$ 92,951	\$ 62,727

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Funded Status

The funded status of the plans as of December 31, 2013, the most recent information available, for IMRF, ECO, and SLEP 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)	\$ 134,365,148	\$ 47,681,857	\$ 3,056,918
Actuarial value of plan assets	118,307,315	27,388,589	(640,464)
Unfunded actuarial accrued liability (AAL)	16,057,833	20,293,268	3,697,382
Funded ratio (actuarial value of plan assets/AAL)	88.05%	57.44%	0.00%
Covered payroll (active plan members)	\$ 52,264,141	\$ 10,369,057	\$ 676,413
UAAL as a percentage of covered payroll	30.72%	195.71%	546.62%

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 \$1,225.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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, 2014, membership consisted of:

Retirees and beneficiaries currently receiving benefits	66
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>1,355</u>
TOTAL	<u>1,421</u>
 Participating employers	 1

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 \$151,521 for the year ended September 30, 2014.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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 2014 was as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
September 30, 2014	\$ 151,521	\$ 107,634	71.0%	\$ 1,584,147
September 30, 2013	147,196	115,096	78.2%	1,540,260
September 30, 2012	424,715	115,096	27.1%	1,508,160

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

Annual required contribution	\$ 141,253
Interest on net OPEB obligation	61,611
Adjustment to annual required contribution	<u>(51,342)</u>
Annual OPEB cost	151,522
Contributions made	<u>107,634</u>
Increase in net OPEB obligation	43,888
Net OPEB obligation, beginning of year	<u>1,540,260</u>
Net OPEB obligation, end of year	<u>\$ 1,584,148</u>

Funded Status and Funding Progress - The funded status of the plan as of September 30, 2014 was as follows:

Actuarial accrued liability (AAL)	\$ 1,586,888
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,586,888
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 63,129,024
UAAL as a percentage of covered payroll	1.66%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

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, 2014 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 7.5% with an ultimate healthcare inflation rate of 5.5%. 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, 2014 was 30 years.

L. Restatements

The following restatements were made to beginning net position. Beginning net position of governmental activities has been restated to reflect the commitment to the City of Rockford, included in the agreement with the City of Rockford dated January 25, 2007, as a long-term liability of the County.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2014

Note 4 - Detailed Notes on All Funds (Continued)

L. Restatements (Continued)

	Governmental Activities
Beginning net position, as originally reported	\$ 228,687,538
Reflect commitment to City of Rockford as a long-term liability of the County	(5,980,000)
Beginning net position, as restated	\$ 222,707,538

M. Subsequent Events

On February 23, 2015, the County entered into an intergovernmental agreement with the Greater Rockford Airport Authority (Authority) regarding the funding of a Maintenance, Repair, and Overhaul Facility. The Authority will issue up to \$8,000,000 of general obligation alternate bonds. The County agrees to pay the Authority on each February 1, May 1, August 1, and November 1, an amount equal to 25% of the debt service to be paid by the Authority in the following calendar year. However, the County is not providing a financial guarantee of the general obligation alternate bonds issued by the Authority. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

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, 2014

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes				
Property, net	\$ 12,426,000	\$ 12,426,000	\$ 12,537,138	\$ 111,138
Sales tax	1,084,000	1,084,000	1,174,436	90,436
Quarter-cent sales tax	7,897,000	7,897,000	8,098,374	201,374
Use tax	948,000	948,000	1,116,959	168,959
Total taxes	22,355,000	22,355,000	22,926,907	571,907
Intergovernmental				
State income tax allotments	4,398,000	4,398,000	4,273,797	(124,203)
Replacement tax allotments	2,387,000	2,387,000	2,172,812	(214,188)
Other	6,680,000	6,680,000	6,826,907	146,907
Total intergovernmental	13,465,000	13,465,000	13,273,516	(191,484)
Other				
Charges for services	4,695,019	4,695,019	4,752,090	57,071
Fines and forfeitures	4,799,000	4,799,000	4,204,077	(594,923)
Licenses and permits	450,000	450,000	606,088	156,088
Investment income	35,000	35,000	25,528	(9,472)
Other	1,892,000	1,892,000	2,428,409	536,409
Total other	11,871,019	11,871,019	12,016,192	145,173
Total revenues	\$ 47,691,019	\$ 47,691,019	\$ 48,216,615	\$ 525,596

(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, 2014

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures, current				
General government	\$ 8,888,863	\$ 8,698,284	\$ 8,304,397	\$ (393,887)
Public safety	27,000,846	27,203,346	27,198,894	(4,452)
Judicial	11,947,076	12,259,476	12,267,801	8,325
Total expenditures, current	47,836,785	48,161,106	47,771,092	(390,014)
Debt Service				
Principal	400,528	408,058	402,616	(5,442)
Interest	-	-	9,839	9,839
Capital outlay	278,501	311,624	338,771	27,147
Total expenditures	48,515,814	48,880,788	48,522,318	(358,470)
Excess of revenues over (under) expenditures	(824,795)	(1,189,769)	(305,703)	884,066
Other financing sources (uses)				
Transfers in	992,000	992,000	885,842	(106,158)
Transfers (out)	(166,687)	(166,687)	(192,750)	(26,063)
Total other financing sources (uses)	825,313	825,313	693,092	(132,221)
Net change in fund balance	\$ 518	\$ (364,456)	387,389	\$ 751,845
Fund balance, beginning of period			13,016,749	
Fund balance, end of period			\$ 13,404,138	

(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, 2014

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 27,455,000	\$ 27,455,000	\$ 27,607,303	\$ 152,303
Intergovernmental revenues	32,000	32,000	31,568	(432)
Investment income	7,000	7,000	4,633	(2,367)
Charges for services	440,000	440,000	427,314	(12,686)
Other	30,000	30,000	94,541	64,541
Total revenues	27,964,000	27,964,000	28,165,359	201,359
Expenditures				
Public safety				
Personnel	15,675,901	15,681,901	15,558,321	(123,580)
Supplies and services	4,461,313	4,683,313	4,636,170	(47,143)
Total expenditures	20,137,214	20,365,214	20,194,491	(170,723)
Excess of revenues over expenditures	7,826,786	7,598,786	7,970,868	372,082
Other financing sources (uses)				
Transfer in	250,000	250,000	250,000	-
Transfer (out)	(8,246,786)	(8,246,786)	(8,247,250)	(464)
Total other financing sources (uses)	(7,996,786)	(7,996,786)	(7,997,250)	(464)
Net change in fund balance	\$ (170,000)	\$ (398,000)	(26,382)	\$ 371,618
Fund balance, beginning of period			15,348,911	
Fund balance, end of period			\$ 15,322,529	

(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, 2014

	<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	\$ 11,018,000	\$ 11,018,000	\$ 5,920,860	\$ (5,097,140)
Charges for services	-	-	3,690	3,690
Investment income	4,000	4,000	1,628	(2,372)
Total revenues	11,022,000	11,022,000	5,926,178	(5,095,822)
Expenditures, current				
Highways and streets				
Personnel	951,017	1,083,017	1,101,953	18,936
Supplies and services	1,884,000	2,396,000	2,267,642	(128,358)
Total expenditures, current	2,835,017	3,479,017	3,369,595	(109,422)
Capital outlay	7,829,500	7,185,500	1,626,532	(5,558,968)
Total expenditures	10,664,517	10,664,517	4,996,127	(5,668,390)
Excess of revenues over expenditures	357,483	357,483	930,051	572,568
Other financing sources (uses)				
Transfers in	150,000	150,000	158,113	8,113
Transfers (out)	(1,303,000)	(1,303,000)	(1,438,085)	(135,085)
Total other financing sources (uses)	(1,153,000)	(1,153,000)	(1,279,972)	(126,972)
Net change in fund balance	\$ (795,517)	\$ (795,517)	(349,921)	\$ 445,596
Fund balance, beginning of period			3,714,256	
Fund balance, end of period			\$ 3,364,335	

(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, 2014

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Property taxes, net	\$ 6,157,000	\$ 6,157,000	\$ 6,183,974	\$ 26,974
Intergovernmental	1,819,000	1,819,000	1,914,469	95,469
Other	-	-	8,341	8,341
Total revenues	7,976,000	7,976,000	8,106,784	130,784
Expenditures, current				
General government				
Personnel	742,973	764,043	767,831	3,788
Public safety				
Personnel	4,750,128	4,884,840	4,909,058	24,218
Highways and streets				
Personnel	422,107	434,077	436,229	2,152
Health and welfare				
Personnel	864,625	889,145	893,553	4,408
Judicial				
Personnel	1,384,706	1,423,975	1,431,035	7,060
Total expenditures, current	8,164,539	8,396,080	8,437,706	41,626
Net change in fund balance	\$ (188,539)	\$ (420,080)	(330,922)	\$ (142,383)
Fund balance, beginning of period			2,774,356	
Fund balance, end of period			\$ 2,443,434	

(See independent auditor's report.)

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

For The Year Ended September 30, 2014

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Property taxes, net	\$ 4,189,000	\$ 4,189,000	\$ 4,208,288	\$ 19,288
Other	-	-	585,035	585,035
Total revenues	4,189,000	4,189,000	4,793,323	604,323
Expenditures, current				
General government				
Supplies and services	640,813	640,813	614,714	(26,099)
Public safety				
Supplies and services	1,180,445	1,180,445	1,132,368	(48,077)
Highways and streets				
Supplies and services	168,635	168,635	161,767	(6,868)
Health and welfare				
Supplies and services	843,175	843,175	808,834	(34,341)
Judicial	-	1		
Supplies and services	539,632	539,632	517,654	(21,978)
Personnel	69,794	69,794	69,744	(50)
Total expenditures, current	3,442,494	3,442,495	3,305,081	(137,413)
Excess of revenue over expenditures	746,506	746,505	1,488,242	741,736
Other financing sources (uses)				
Transfers (out)	(993,000)	(993,000)	(992,000)	1,000
Total other financing sources (uses)	(993,000)	(993,000)	(992,000)	1,000
Net change in fund balance	\$ (246,494)	\$ (246,495)	496,242	\$ 742,736
Fund balance, beginning of period			27,684	
Fund balance, end of period			\$ 523,926	

(See independent auditor's report.)

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

September 30, 2014

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>
12/31/13	\$ (640,464)	\$ 3,056,918	\$ 3,697,382	-20.95%	\$ 676,413	546.62%
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%

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>
12/31/13	\$ 118,307,315	\$ 134,365,148	\$ 16,057,833	88.05%	\$ 52,264,141	30.72%
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%

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>
12/31/13	\$ 27,388,589	\$ 47,681,857	\$ 20,293,268	57.44%	\$ 10,369,057	195.71%
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%

Information as of December 31, 2014 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, 2014

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>
2014	\$ 348,913	\$ 348,913	100.0%	\$ 62,727
2013	333,869	333,869	100.0%	69,058
2012	340,590	340,590	100.0%	74,086
2011	347,715	327,924	94.3%	77,985
2010	360,186	303,211	88.0%	56,975
2009	361,330	361,330	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>
2014	\$ 5,791,330	\$ 5,791,330	100.0%	\$ 1,168,033
2013	5,646,044	5,629,663	99.7%	1,285,908
2012	5,324,409	5,128,532	96.3%	1,361,945
2011	5,213,331	4,586,646	88.0%	1,214,859
2010	3,745,551	3,157,377	88.0%	588,174
2009	4,307,803	4,307,803	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>
2014	\$ 2,743,841	\$ 2,743,841	100.0%	\$ 92,951
2013	2,530,928	2,530,928	100.0%	102,331
2012	2,264,942	2,264,942	100.0%	109,780
2011	2,093,090	2,062,251	98.5%	115,559
2010	1,535,840	1,452,894	96.0%	82,946
2009	1,956,621	1,956,621	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, 2014

<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>
9/30/14	-	\$ 1,586,888	\$ 1,586,888	0.00%	\$ 63,129,024	2.51%
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%

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, 2014

<i>Fiscal Year Ended</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>Percentage of ARC Contributed</i>
2014	\$ 107,634	\$ 141,253	76.20%
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%

(See independent auditor's report.)



County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2014

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; and
- Hotel/Motel Tax 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, 2014

Note 2 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2014:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
General Fund			
General Government Function			
Treasurer			
Supplies and services	\$ 121,833	\$ 121,867	\$ (34)
Superintendent of Education			
Supplies and services	169,945	172,684	(2,739)
Miscellaneous County			
Capital outlay	154,449	181,596	(27,147)
Public Safety			
Public Building Safety Costs			
Supplies and services	471,365	556,491	(85,126)
Installment Note Related Activities -			
Interest			
Debt service	-	9,839	(9,839)
Judicial			
State's Attorney			
Supplies and services	437,978	461,656	(23,678)
Coroner			
Supplies and services	379,407	384,254	(4,847)
Third Courtroom			
Personnel	412,789	418,060	(5,271)
Motor Fuel Tax Fund			
<i>Highways and Streets</i>			
Personnel	1,083,017	1,101,953	(18,936)
<i>Illinois Municipal Retirement Fund</i>			
General government			
Personnel	764,043	767,831	(3,788)
Public safety			
Personnel	4,884,840	4,909,058	(24,218)
Highways and streets			
Personnel	434,077	436,229	(2,152)
Health and Welfare			
Personnel	889,145	893,553	(4,408)
Judicial			
Personnel	1,423,975	1,431,035	(7,060)
9-1-1 Operations Fund			
<i>Public Safety</i>			
Supplies and services	1,599,820	1,689,961	(90,141)

County of Winnebago, Illinois
Notes to Required Supplementary Information

September 30, 2014

Note 2 - Expenditures over Appropriations (Continued)

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
Children's Advocacy Project Fund			
Judicial			
Supplies and services	\$ 59,575	\$ 69,901	\$ (10,326)
Court Services Grants Fund			
Public Safety			
Personnel	-	1,736	(1,736)
County Highway Fund			
Capital outlay	1,556,500	2,248,476	(691,976)
Central Services Fund			
Operating Expenses			
Personnel	1,322,137	1,323,326	(1,189)
Supplies and services	2,499,650	2,714,987	(215,337)
2011B General Obligation Refunding Bonds Fund			
Debt Service			
Interest and fiscal charges	139,403	139,725	(322)
2013B General Obligation Refunding Bonds Fund			
Debt Service			
Interest and fiscal charges	189,200	189,556	(356)
2013C General Obligation Refunding Bonds Fund			
Debt Service			
Interest and fiscal charges	238,050	238,478	(428)
Host Fee Fund			
Capital outlay	-	10,736	(10,736)
Juvenile Justice Center Remodel Fund			
Capital outlay	-	9,244	(9,244)
2013E Debt Certificates Project Fund			
General Government			
Issuance costs	-	78,000	(78,000)
River Bluff Nursing Home Fund			
Supplies and services	5,791,136	5,905,663	(114,527)
Animal Services			
Supplies and services	768,760	815,837	(47,087)



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, 2014

	<i>Personnel</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	\$ 83,151	\$ 83,151	\$ 80,697	\$ (2,454)
City Election	127,526	127,526	127,401	(125)
County Auditor	249,957	252,357	251,914	(443)
County Board	556,525	557,625	557,571	(54)
County Clerk	539,393	539,393	497,564	(41,829)
Finance	268,555	273,955	273,914	(41)
Miscellaneous County	623,582	218,082	-	(218,082)
Human Resources	358,432	384,032	383,512	(520)
Purchasing	143,597	146,797	146,708	(89)
Planning	785,746	785,746	762,120	(23,626)
Recorder of Deeds	598,162	605,562	605,423	(139)
Superintendent of Education	289,459	293,959	293,865	(94)
Supervisor of Assessment	821,008	836,908	836,075	(833)
Treasurer	360,670	373,570	373,034	(536)
Total General Government	5,805,763	5,478,663	5,189,798	(288,865)
Public Safety				
911 Center	1,116,705	1,116,705	1,115,783	(922)
County Jail	4,260,554	4,330,554	4,326,697	(3,857)
Chief Probation Office	2,248,818	2,282,818	2,282,816	(2)
Civil Defense	76,675	76,675	76,668	(7)
Juvenile Day / Evening Reporting	200,563	200,563	200,563	-
Juvenile Probation	1,604,409	1,620,909	1,620,906	(3)
Sheriff's Office	11,951,808	12,023,808	12,022,749	(1,059)
Records	178,740	178,740	178,258	(482)
Public Safety Building Costs	-	-	-	-
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
Total Public Safety	21,638,272	21,830,772	21,824,440	(6,332)
Judicial				
State's Attorney	3,440,238	3,537,938	3,537,936	(2)
Clerk of the Circuit Court	2,503,972	2,582,972	2,582,963	(9)
Circuit Court	1,305,863	1,322,663	1,322,527	(136)
Coroner	663,000	689,900	689,374	(526)
Jury Commission	145,375	135,375	120,518	(14,857)
Public Defender	1,502,237	1,532,237	1,532,237	-
Third Courtroom	412,789	412,789	418,060	5,271
Total Judicial	9,973,474	10,213,874	10,203,615	(10,259)
Total Expenditures	\$ 37,417,509	\$ 37,523,309	\$ 37,217,853	\$ (305,456)

<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 Over (Under)</i>	<i>Budget</i>		<i>Actual</i>	<i>Final Budget Over (Under)</i>
<i>Original</i>	<i>Final</i>			<i>Original</i>	<i>Final</i>		
\$ 1,291,127	\$ 1,366,127	\$ 1,357,044	\$ (9,083)	\$ 1,374,278	\$ 1,449,278	\$ 1,437,741	\$ (11,537)
-	-	-	-	127,526	127,526	127,401	(125)
6,318	6,318	4,750	(1,568)	256,275	258,675	256,664	(2,011)
19,214	19,214	18,160	(1,054)	575,739	576,839	575,731	(1,108)
302,576	302,576	281,644	(20,932)	841,969	841,969	779,208	(62,761)
5,528	5,528	5,112	(416)	274,083	279,483	279,026	(457)
843,845	904,366	882,549	(21,817)	1,467,427	1,122,448	882,549	(239,899)
32,705	32,705	32,455	(250)	391,137	416,737	415,967	(770)
3,951	3,951	3,936	(15)	147,548	150,748	150,644	(104)
113,258	113,258	100,849	(12,409)	899,004	899,004	862,969	(36,035)
20,116	20,116	16,542	(3,574)	618,278	625,678	621,965	(3,713)
154,445	169,945	172,684	2,739	443,904	463,904	466,549	2,645
159,684	153,684	117,007	(36,677)	980,692	990,592	953,082	(37,510)
130,333	121,833	121,867	34	491,003	495,403	494,901	(502)
3,083,100	3,219,621	3,114,599	(105,022)	8,888,863	8,698,284	8,304,397	(393,887)
617,240	617,240	553,745	(63,495)	1,733,945	1,733,945	1,669,528	(64,417)
2,922,161	2,922,161	2,922,147	(14)	7,182,715	7,252,715	7,248,844	(3,871)
63,902	63,902	63,738	(164)	2,312,720	2,346,720	2,346,554	(166)
32,355	32,355	32,308	(47)	109,030	109,030	108,976	(54)
11,379	11,379	9,124	(2,255)	211,942	211,942	209,687	(2,255)
53,099	53,099	37,392	(15,707)	1,657,508	1,674,008	1,658,298	(15,710)
1,183,852	1,193,852	1,193,423	(429)	13,135,660	13,217,660	13,216,172	(1,488)
7,221	7,221	6,086	(1,135)	185,961	185,961	184,344	(1,617)
471,365	471,365	556,491	85,126	471,365	471,365	556,491	85,126
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,362,574	5,372,574	5,374,454	1,880	27,000,846	27,203,346	27,198,894	(4,452)
375,978	437,978	461,656	23,678	3,816,216	3,975,916	3,999,592	23,676
206,680	206,680	206,100	(580)	2,710,652	2,789,652	2,789,063	(589)
614,054	614,054	613,594	(460)	1,919,917	1,936,717	1,936,121	(596)
379,407	379,407	384,254	4,847	1,042,407	1,069,307	1,073,628	4,321
242,414	252,414	246,397	(6,017)	387,789	387,789	366,915	(20,874)
81,529	81,529	79,964	(1,565)	1,583,766	1,613,766	1,612,201	(1,565)
73,540	73,540	72,221	(1,319)	486,329	486,329	490,281	3,952
1,973,602	2,045,602	2,064,186	18,584	11,947,076	12,259,476	12,267,801	8,325
\$ 10,419,276	\$ 10,637,797	\$ 10,553,239	\$ (84,558)	\$ 47,836,785	\$ 48,161,106	\$ 47,771,092	\$ (390,014)

(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, 2014

	<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	-	-	-	-
Total General Government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Juvenile Day / Evening Reporting	-	-	-	-
Juvenile Probation	-	-	-	-
Sheriff's Office	-	-	-	-
Records	-	-	-	-
Public Safety Building Costs	-	-	-	-
Installment note related				
activities - principal	400,528	408,058	402,616	(5,442)
Installment note related				
activities - interest	-	-	9,839	9,839
Total Public Safety	400,528	408,058	412,455	4,397
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Third Courtroom	-	-	-	-
Total Judicial	-	-	-	-
Total Expenditures	\$ 400,528	\$ 408,058	\$ 412,455	\$ 4,397

<i>Capital Outlay</i>				<i>Variance with</i>
<i>Budget</i>				<i>Final Budget</i>
<i>Original</i>	<i>Final</i>	<i>Actual</i>		<i>Over</i>
				<i>(Under)</i>
\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
200,000	154,449	181,596		27,147
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
200,000	154,449	181,596		27,147
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
78,501	157,175	157,175		-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
78,501	157,175	157,175		-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 278,501	\$ 311,624	\$ 338,771	\$	27,147

(This schedule is continued on the following page.)

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, 2014

	<i>Total Expenditures</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	\$ 1,374,278	\$ 1,449,278	\$ 1,437,741	\$ (11,537)
City Election	127,526	127,526	127,401	(125)
County Auditor	256,275	258,675	256,664	(2,011)
County Board	575,739	576,839	575,731	(1,108)
County Clerk	841,969	841,969	779,208	(62,761)
Finance	274,083	279,483	279,026	(457)
Miscellaneous County	1,667,427	1,276,897	1,064,145	(212,752)
Human Resources	391,137	416,737	415,967	(770)
Purchasing	147,548	150,748	150,644	(104)
Planning	899,004	899,004	862,969	(36,035)
Recorder of Deeds	618,278	625,678	621,965	(3,713)
Superintendent of Education	443,904	463,904	466,549	2,645
Supervisor of Assessment	980,692	990,592	953,082	(37,510)
Treasurer	491,003	495,403	494,901	(502)
Total General Government	9,088,863	8,852,733	8,485,993	(366,740)
Public Safety				
911 Center	1,733,945	1,733,945	1,669,528	(64,417)
County Jail	7,182,715	7,252,715	7,248,844	(3,871)
Chief Probation Office	2,312,720	2,346,720	2,346,554	(166)
Civil Defense	109,030	109,030	108,976	(54)
Juvenile Day / Evening Reporting	211,942	211,942	209,687	(2,255)
Juvenile Probation	1,657,508	1,674,008	1,658,298	(15,710)
Sheriff's Office	13,214,161	13,374,835	13,373,347	(1,488)
Records	185,961	185,961	184,344	(1,617)
Public Safety Building Costs	471,365	471,365	556,491	85,126
Installment note related activities - principal	400,528	408,058	402,616	(5,442)
Installment note related activities - interest	-	-	9,839	9,839
Total Public Safety	27,479,875	27,768,579	27,768,524	(55)
Judicial				
State's Attorney	3,816,216	3,975,916	3,999,592	23,676
Clerk of the Circuit Court	2,710,652	2,789,652	2,789,063	(589)
Circuit Court	1,919,917	1,936,717	1,936,121	(596)
Coroner	1,042,407	1,069,307	1,073,628	4,321
Jury Commission	387,789	387,789	366,915	(20,874)
Public Defender	1,583,766	1,613,766	1,612,201	(1,565)
Third Courtroom	486,329	486,329	490,281	3,952
Total Judicial	11,947,076	12,259,476	12,267,801	8,325
Total Expenditures	\$ 48,515,814	\$ 48,880,788	\$ 48,522,318	\$ (358,470)

(See independent auditor's report.)



Nonmajor Governmental Funds
Combining Statements and Schedules



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

September 30, 2014

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	\$ 26,456,189	\$ 12,494,641	\$ 6,552,588	\$ 1,623,631	\$ 47,127,049
Cash with paying agent	-	29,824	-	-	29,824
Property taxes receivable, net	14,399,691	5,076	-	-	14,404,767
Other receivables	825,672	-	-	-	825,672
Due from other governmental units and agencies	3,299,644	-	723,338	-	4,022,982
Notes receivable, net	949,926	-	-	-	949,926
Total assets	\$ 45,931,122	\$ 12,529,541	\$ 7,275,926	\$ 1,623,631	\$ 67,360,220
Liabilities, deferred inflows of resources and fund balances					
Liabilities					
Accounts payable	\$ 3,380,412	\$ 29,127	\$ 662,045	\$ 952,054	\$ 5,023,638
Accrued payroll	730,397	-	-	-	730,397
Due to other funds	723,939	-	-	-	723,939
Unearned revenue	495,799	-	-	-	495,799
Contract retainage	2,051	-	-	-	2,051
Total liabilities	5,332,598	29,127	662,045	952,054	6,975,824
Deferred inflows of resources					
Unavailable revenue	14,425,066	5,076	-	-	14,430,142
Total deferred inflows of resources	14,425,066	5,076	-	-	14,430,142
Total liabilities and deferred inflows of resources	19,757,664	34,203	662,045	952,054	21,405,966
Fund balances					
Restricted for economic development	1,310,764	-	-	-	1,310,764
Restricted for capital improvements	-	-	3,636,010	-	3,636,010
Restricted for highways and streets	10,750,503	-	-	-	10,750,503
Restricted for public safety	5,274,252	-	-	-	5,274,252
Restricted for health and welfare	5,899,865	-	-	-	5,899,865
Restricted for judicial purposes	706,878	-	-	-	706,878
Restricted for geographical information systems	153,003	-	-	-	153,003
Restricted for equipment replacement	664,000	-	-	-	664,000
Restricted for retirement	1,747,495	-	-	-	1,747,495
Restricted for debt service	-	12,524,465	-	-	12,524,465
Restricted for working cash	-	-	-	671,577	671,577
Restricted for foreclosure mediation	12,977	-	-	-	12,977
Unrestricted					
Assigned for capital projects	-	-	2,977,871	-	2,977,871
Assigned for highways and streets	-	-	-	-	-
Unassigned	(346,279)	(29,127)	-	-	(375,406)
Total fund balances	26,173,458	12,495,338	6,613,881	671,577	45,954,254
Total liabilities, deferred inflows of resources, and fund balances	\$ 45,931,122	\$ 12,529,541	\$ 7,275,926	\$ 1,623,631	\$ 67,360,220

(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, 2014

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Total</i>
Revenues					
Taxes	\$ 14,510,629	\$ 7,397	\$ -	\$ -	\$ 14,518,026
Intergovernmental	18,458,229	1,511,765	12,500	-	19,982,494
Charges for services	8,549,289	-	2,978,951	-	11,528,240
Licenses and permits	614,779	-	-	-	614,779
Investment income	27,821	-	-	-	27,821
Fines and forfeitures	-	637,150	-	-	637,150
Miscellaneous	457,246	68,071	15,876	-	541,193
Total revenues	42,617,993	2,224,383	3,007,327	-	47,849,703
Expenditures, current					
General government	4,707,732	-	2,108,514	-	6,816,246
Public safety	9,736,807	-	-	-	9,736,807
Highways and streets	5,914,480	-	-	-	5,914,480
Health and welfare	13,510,465	-	-	-	13,510,465
Judicial	4,639,005	-	-	-	4,639,005
Total expenditures, current	38,508,489	-	2,108,514	-	40,617,003
Debt service					
Principal	421,438	9,674,520	610,000	-	10,705,958
Interest and fiscal charges	16,871	5,615,244	-	-	5,632,115
Capital outlay	2,786,299	-	3,074,406	-	5,860,705
Contributions to other governments	-	-	-	-	-
Total expenditures	41,733,097	15,289,764	5,792,920	-	62,815,781
Excess of revenues over (under) expenditures	884,896	(13,065,381)	(2,785,593)	-	(14,966,078)
Other financing sources (uses)					
Transfers in	669,778	13,172,419	-	-	13,842,197
Transfers (out)	(2,984,196)	(319,831)	(699,040)	-	(4,003,067)
Proceeds from capital lease	818,360	-	-	-	818,360
Issuance of commitments payable	-	-	-	-	-
Issuance of bonds	-	135,000	3,865,000	-	4,000,000
Total other financing sources (uses)	(1,496,058)	12,987,588	3,165,960	-	14,657,490
Net change in fund balance	(611,162)	(77,793)	380,367	-	(308,588)
Fund balance, beginning of period	26,784,620	12,573,131	6,233,514	671,577	46,262,842
Fund balance, end of period	\$ 26,173,458	\$ 12,495,338	\$ 6,613,881	\$ 671,577	\$ 45,954,254

(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.

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

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

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

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

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

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

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.

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

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.

Special Revenue Funds (Continued)

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

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.

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

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



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

September 30, 2014

Assets	<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>
Cash and investments	\$ 372,224	\$ 26,180	\$ 178,997	\$ 649,858
Property taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Other receivables	75,278	-	-	-
Due from other governmental units and agencies	-	-	-	-
Notes receivable, net	-	-	-	-
Total assets	\$ 447,502	\$ 26,180	\$ 178,997	\$ 649,858
Liabilities, deferred inflows of resources and fund balances (deficit)				
Liabilities				
Accounts payable	\$ 96,219	\$ -	\$ 594	\$ 6,257
Accrued payroll	15,760	1,999	-	3,782
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage	-	-	-	-
Total liabilities	111,979	1,999	594	10,039
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	111,979	1,999	594	10,039
Fund balances				
Restricted for economic development	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for judicial purposes	335,523	-	178,403	-
Restricted for geographical information systems	-	-	-	-
Restricted for equipment replacement	-	24,181	-	639,819
Restricted for retirement	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-
Unrestricted				
Assigned for highways and streets	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	335,523	24,181	178,403	639,819
Total liabilities, deferred inflows of resources and fund balances (deficit)	\$ 447,502	\$ 26,180	\$ 178,997	\$ 649,858

<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>	<i>Probation Services Fee Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ 128,954	\$ -	\$ 912,492	\$ 3,127,320	\$ 711,575
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,188	32,545	459	7,999	9,230	-	-	41,699	33,485
-	-	-	-	-	-	-	541,600	-
-	-	-	-	-	-	-	-	-
\$ 51,188	\$ 32,545	\$ 459	\$ 7,999	\$ 138,184	\$ -	\$ 912,492	\$ 3,710,619	\$ 745,060
\$ -	\$ -	\$ 600	\$ -	\$ 11,545	\$ 32,436	\$ -	\$ 164,101	\$ 47,561
15,825	-	-	3,203	-	-	-	-	-
65,604	26,747	8,145	80,345	-	13,004	32,411	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
81,429	26,747	8,745	83,548	11,545	45,440	32,411	164,101	47,561
-	-	-	-	-	-	-	131,562	-
-	-	-	-	-	-	-	131,562	-
81,429	26,747	8,745	83,548	11,545	45,440	32,411	295,663	47,561
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	5,798	-	-	-	-	880,081	3,414,956	697,499
-	-	-	-	-	-	-	-	-
-	-	-	-	126,639	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(30,241)	-	(8,286)	(75,549)	-	(45,440)	-	-	-
(30,241)	5,798	(8,286)	(75,549)	126,639	(45,440)	880,081	3,414,956	697,499
\$ 51,188	\$ 32,545	\$ 459	\$ 7,999	\$ 138,184	\$ -	\$ 912,492	\$ 3,710,619	\$ 745,060

(This schedule is continued on the following pages.)

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

September 30, 2014

	<i>Neutral Site Custody Exchange Fund</i>	<i>Coroner Fee Fund</i>	<i>Deferred Prosecution Program Fund</i>	<i>County Detention Home Fund</i>
Assets				
Cash and cash equivalents	\$ 27,197	\$ 50,332	\$ -	\$ 320,277
Property taxes receivable	-	-	-	1,587,212
Allowance for uncollectible taxes	-	-	-	(15,418)
Other receivables	8,749	-	-	-
Due from other governmental units and agencies	-	-	-	338,379
Notes receivable, net	-	-	-	-
Total assets	\$ 35,946	\$ 50,332	\$ -	\$ 2,230,450
Liabilities, deferred inflows of resources, and fund balances (deficit)				
Liabilities				
Accounts payable	\$ 26,891	\$ -	\$ -	\$ 72,766
Accrued payroll	-	-	4,418	89,961
Due to other funds	-	-	62,101	-
Unearned revenue	-	-	-	338,379
Contract retainage	-	-	-	-
Total liabilities	26,891	-	66,519	501,106
Deferred inflows of resources				
Unavailable revenue	-	-	-	1,526,421
Total deferred inflows of resources	-	-	-	1,526,421
Total liabilities and deferred inflows of resources	26,891	-	66,519	2,027,527
Fund balances				
Restricted for economic development	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	50,332	-	202,923
Restricted for health and welfare	-	-	-	-
Restricted for judicial purposes	9,055	-	-	-
Restricted for geographical information systems	-	-	-	-
Restricted for equipment replacement	-	-	-	-
Restricted for retirement	-	-	-	-
Unrestricted				
Assigned for highways and streets	-	-	-	-
Unassigned	-	-	(66,519)	-
Total fund balances (deficit)	9,055	50,332	(66,519)	202,923
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 35,946	\$ 50,332	\$ -	\$ 2,230,450

<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>Health Fund</i>	<i>County Highway Fund</i>	<i>County Bridge and Improvement Fund</i>	<i>Federal Matching Aid Fund</i>	<i>Veterans' Assistance Fund</i>
\$ 167,626	\$ 343	\$ -	\$ -	\$ 5,052,018	\$ 7,306,264	\$ 1,864,635	\$ 2,180,870	\$ 197,516
-	-	74,050	147,811	2,865,734	2,612,558	385,844	1,846,206	413,812
-	-	(718)	(1,430)	(27,753)	(25,310)	(3,741)	(17,881)	(4,050)
-	-	-	2,522	-	22,791	-	-	-
-	-	186,920	66,784	1,736,690	247,094	16,063	30,322	-
-	-	-	-	-	-	-	-	-
\$ 167,626	\$ 343	\$ 260,252	\$ 215,687	\$ 9,626,689	\$ 10,163,397	\$ 2,262,801	\$ 4,039,517	\$ 607,278
\$ 4,108	\$ -	\$ 7,230	\$ 1,567	\$ 572,458	\$ 550,077	\$ 26,752	\$ 332,256	\$ 9,846
10,858	-	2,970	19,467	374,473	157,884	-	-	-
-	-	100,120	28,122	-	-	-	-	-
-	-	-	36,488	108,051	-	-	-	-
-	-	-	-	-	-	2,051	-	-
14,966	-	110,320	85,644	1,054,982	707,961	28,803	332,256	9,846
-	-	257,990	141,617	2,868,324	2,505,671	370,313	1,770,208	400,950
-	-	257,990	141,617	2,868,324	2,505,671	370,313	1,770,208	400,950
14,966	-	368,310	227,261	3,923,306	3,213,632	399,116	2,102,464	410,796
-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,949,765	1,863,685	1,937,053	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5,703,383	-	-	-	196,482
152,660	343	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(108,058)	(11,574)	-	-	-	-	-
152,660	343	(108,058)	(11,574)	5,703,383	6,949,765	1,863,685	1,937,053	196,482
\$ 167,626	\$ 343	\$ 260,252	\$ 215,687	\$ 9,626,689	\$ 10,163,397	\$ 2,262,801	\$ 4,039,517	\$ 607,278

(This schedule is continued on the following pages.)

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

September 30, 2014

	<i>Employer Social Security Fund</i>	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Probation Grants Fund</i>	<i>Court Services Grants Fund</i>
Assets					
Cash and cash equivalents	\$ 1,846,255	\$ -	\$ 12,913	\$ 52,535	\$ 20,713
Property taxes receivable	3,809,755	-	-	-	-
Allowance for uncollectible taxes	(36,990)	-	-	-	-
Other receivables	-	-	-	-	-
Due from other governmental units and agencies	513	135,279	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 5,619,533	\$ 135,279	\$ 12,913	\$ 52,535	\$ 20,713
Liabilities, deferred inflows of resources, and fund balances (deficit)					
Liabilities					
Accounts payable	\$ 210,028	\$ 89,156	\$ -	\$ 52,884	\$ -
Accrued payroll	-	-	13,176	-	-
Due to other funds	-	35,109	-	-	-
Unearned revenue	-	9,064	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	210,028	133,329	13,176	52,884	-
Deferred inflows of resources					
Unavailable revenue	3,662,010	-	-	-	-
Total deferred inflows of resources	3,662,010	-	-	-	-
Total liabilities and deferred inflows of resources	3,872,038	133,329	13,176	52,884	-
Fund balances					
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	1,950	-	-	20,713
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	-	-	-	-
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	1,747,495	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Unrestricted					
Assigned for highways and streets	-	-	-	-	-
Unassigned	-	-	(263)	(349)	-
Total fund balances (deficit)	1,747,495	1,950	(263)	(349)	20,713
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 5,619,533	\$ 135,279	\$ 12,913	\$ 52,535	\$ 20,713

<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>Hotel/Motel Tax Fund</i>	<i>Foreclosure Mediation Fund</i>	<i>Totals</i>
\$ 360,838	\$ 547,458	\$ -	\$ -	\$ 209,474	\$ 7,768	\$ 114,525	\$ 9,032	\$ 26,456,189
-	-	-	790,000	-	-	-	-	14,532,982
-	-	-	-	-	-	-	-	(133,291)
-	-	430,312	-	19,383	620	83,367	6,045	825,672
-	-	-	-	-	-	-	-	3,299,644
949,926	-	-	-	-	-	-	-	949,926
\$ 1,310,764	\$ 547,458	\$ 430,312	\$ 790,000	\$ 228,857	\$ 8,388	\$ 197,892	\$ 15,077	\$ 45,931,122
\$ -	\$ 547,458	\$ 286,101	\$ -	\$ 31,529	\$ -	\$ 197,892	\$ 2,100	\$ 3,380,412
-	-	13,147	-	3,474	-	-	-	730,397
-	-	82,193	-	190,038	-	-	-	723,939
-	-	3,817	-	-	-	-	-	495,799
-	-	-	-	-	-	-	-	2,051
-	547,458	385,258	-	225,041	-	197,892	2,100	5,332,598
-	-	-	790,000	-	-	-	-	14,425,066
-	-	-	790,000	-	-	-	-	14,425,066
-	547,458	385,258	790,000	225,041	-	197,892	2,100	19,757,664
1,310,764	-	-	-	-	-	-	-	1,310,764
-	-	-	-	-	-	-	-	10,750,503
-	-	-	-	-	-	-	-	5,274,252
-	-	-	-	-	-	-	-	5,899,865
-	-	45,054	-	3,816	8,388	-	-	706,878
-	-	-	-	-	-	-	-	153,003
-	-	-	-	-	-	-	-	664,000
-	-	-	-	-	-	-	-	1,747,495
-	-	-	-	-	-	-	12,977	12,977
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(346,279)
1,310,764	-	45,054	-	3,816	8,388	-	12,977	26,173,458
\$ 1,310,764	\$ 547,458	\$ 430,312	\$ 790,000	\$ 228,857	\$ 8,388	\$ 197,892	\$ 15,077	\$ 45,931,122

(See independent auditor's report.)

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

For The Year Ended September 30, 2014

	<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	764,385	46,718	47,337	363,305	654,699
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	764,385	46,718	47,337	363,305	654,699
Expenditures, current					
General government	-	42,629	10,896	303,190	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	538,117	-	-	-	237,922
Total expenditures, current	538,117	42,629	10,896	303,190	237,922
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	46,944	-	-	-	-
Total expenditures	585,061	42,629	10,896	303,190	237,922
Excess of revenues over (under) expenditures	179,324	4,089	36,441	60,115	416,777
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers (out)	(50,000)	-	-	-	(372,000)
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	(50,000)	-	-	-	(372,000)
Net change in fund balance	129,324	4,089	36,441	60,115	44,777
Fund balances (deficit), beginning of period	206,199	20,092	141,962	579,704	(75,018)
Fund balance (deficit), end of period	\$ 335,523	\$ 24,181	\$ 178,403	\$ 639,819	\$ (30,241)

<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>	<i>Probation Services Fee Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	894,145	-	-
412,594	5,868	96,089	119,990	347,509	-	2,162,625	371,462
-	-	-	-	-	-	-	-
-	-	-	-	-	39	-	-
-	-	-	-	-	-	-	-
412,594	5,868	96,089	119,990	347,509	894,184	2,162,625	371,462
-	-	-	-	352,737	-	-	-
-	-	-	-	-	672,229	1,689,961	329,256
-	-	-	-	-	-	-	-
-	6,000	83,831	132,048	-	-	-	-
-	6,000	83,831	132,048	352,737	672,229	1,689,961	329,256
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	747	35,750
-	6,000	83,831	132,048	352,737	672,229	1,690,708	365,006
412,594	(132)	12,258	(12,058)	(5,228)	221,955	471,917	6,456
-	-	-	-	-	-	-	-
(412,875)	-	-	-	-	-	(467,000)	-
-	-	-	-	-	-	-	-
(412,875)	-	-	-	-	-	(467,000)	-
(281)	(132)	12,258	(12,058)	(5,228)	221,955	4,917	6,456
6,079	(8,154)	(87,807)	138,697	(40,212)	658,126	3,410,039	691,043
\$ 5,798	\$ (8,286)	\$ (75,549)	\$ 126,639	\$ (45,440)	\$ 880,081	\$ 3,414,956	\$ 697,499

(This schedule is continued on the following pages.)

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

For The Year Ended September 30, 2014

	<i>Neutral Site Custody Exchange Fund</i>	<i>Coroner Fee Fund</i>	<i>Deferred Prosecution Program Fund</i>	<i>County Detention Home Fund</i>	<i>Geographic Information System Operations Fund</i>
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 1,431,502	\$ -
Intergovernmental	-	-	-	1,259,598	-
Charges for services	105,743	96,055	11,930	-	295,439
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	1,520	-
Total revenues	105,743	96,055	11,930	2,692,620	295,439
Expenditures, current					
General government	-	-	-	-	415,403
Public safety	104,832	65,000	-	2,913,317	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	-	74,853	-	-
Total expenditures, current	104,832	65,000	74,853	2,913,317	415,403
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	-	2,219	-	-	23,010
Total expenditures	104,832	67,219	74,853	2,913,317	438,413
Excess of revenues over (under) expenditures	911	28,836	(62,923)	(220,697)	(142,974)
Other financing sources (uses)					
Transfers in	-	-	-	-	111,248
Transfers (out)	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	111,248
Net change in fund balances	911	28,836	(62,923)	(220,697)	(31,726)
Fund balances (deficit), beginning of period	8,144	21,496	(3,596)	423,620	184,386
Fund balances (deficit), end of period	\$ 9,055	\$ 50,332	\$ (66,519)	\$ 202,923	\$ 152,660

<i>Geographic Information System Fund</i>	<i>Historical Museum Fund</i>	<i>Children's Advocacy Project Fund</i>	<i>Health Fund</i>	<i>County Highway Fund</i>	<i>County Bridge and Improvement Fund</i>	<i>Federal Matching Aid Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>
\$ -	\$ 71,367	\$ 150,308	\$ 2,851,651	\$ 2,573,754	\$ 371,963	\$ 1,833,598	\$ 278,012	\$ 3,494,012
-	-	224,026	8,689,957	1,664,099	97,754	51,260	-	1,050,021
360,517	-	-	964,055	996,422	16,063	28,697	-	-
-	-	-	614,779	-	-	-	-	-
-	-	-	4	-	-	-	-	-
-	42,178	106,544	266,002	6,291	-	-	-	9,335
360,517	113,545	480,878	13,386,448	5,240,566	485,780	1,913,555	278,012	4,553,368
-	164,456	-	-	-	-	-	-	420,905
-	-	-	-	-	-	-	-	2,691,016
-	-	-	-	4,725,135	171,868	778,347	-	239,130
-	-	-	12,739,870	-	-	-	280,773	489,822
-	-	589,874	-	-	-	-	-	784,456
-	164,456	589,874	12,739,870	4,725,135	171,868	778,347	280,773	4,625,329
-	-	-	-	421,438	-	-	-	-
-	-	-	-	16,871	-	-	-	-
-	-	-	-	438,309	-	-	-	-
-	79,090	-	178,965	2,248,476	32,297	138,801	-	-
-	243,546	589,874	12,918,835	7,411,920	204,165	917,148	280,773	4,625,329
360,517	(130,001)	(108,996)	467,613	(2,171,354)	281,615	996,407	(2,761)	(71,961)
-	50,000	-	-	154,231	-	161,549	-	-
(360,175)	-	-	-	-	(19,146)	(1,303,000)	-	-
-	-	-	-	818,360	-	-	-	-
(360,175)	50,000	-	-	972,591	(19,146)	(1,141,451)	-	-
342	(80,001)	(108,996)	467,613	(1,198,763)	262,469	(145,044)	(2,761)	(71,961)
1	(28,057)	97,422	5,235,770	8,148,528	1,601,216	2,082,097	199,243	1,819,456
\$ 343	\$ (108,058)	\$ (11,574)	\$ 5,703,383	\$ 6,949,765	\$ 1,863,685	\$ 1,937,053	\$ 196,482	\$ 1,747,495

(This schedule is continued on the following pages.)

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

For The Year Ended September 30, 2014

	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Probation Grants Fund</i>	<i>Court Services Grants Fund</i>	<i>Community Development Grants Fund</i>
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	675,610	141,750	235,857	-	-
Charges for services	-	-	-	143	-
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	27,776
Other	25,376	-	-	-	-
Total revenues	700,986	141,750	235,857	143	27,776
Expenditures, current					
General government	-	-	-	-	-
Public safety	722,024	311,230	236,206	1,736	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	-	-	-	-
Total expenditures, current	722,024	311,230	236,206	1,736	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	722,024	311,230	236,206	1,736	-
Excess of revenues over (under) expenditures	(21,038)	(169,480)	(349)	(1,593)	27,776
Other financing sources (uses)					
Transfers in	-	167,000	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	-	167,000	-	-	-
Net change in fund balances	(21,038)	(2,480)	(349)	(1,593)	27,776
Fund balances (deficit), beginning of period,	22,988	2,217	-	22,306	1,282,988
Fund balances (deficit), end of period	\$ 1,950	\$ (263)	\$ (349)	\$ 20,713	\$ 1,310,764

<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>Hotel/Motel Tax Fund</i>	<i>Foreclosure Mediation Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ 789,884	\$ -	\$ -	\$ 664,578	\$ -	\$ 14,510,629
1,533,866	1,940,286	-	-	-	-	-	18,458,229
-	-	-	251,979	7,500	-	22,165	8,549,289
-	-	-	-	-	-	-	614,779
-	-	-	-	2	-	-	27,821
-	-	-	-	-	-	-	457,246
1,533,866	1,940,286	789,884	251,979	7,502	664,578	22,165	42,617,993
1,533,866	-	789,884	-	-	664,578	9,188	4,707,732
-	-	-	-	-	-	-	9,736,807
-	-	-	-	-	-	-	5,914,480
-	-	-	-	-	-	-	13,510,465
-	1,931,599	-	252,601	7,704	-	-	4,639,005
1,533,866	1,931,599	789,884	252,601	7,704	664,578	9,188	38,508,489
-	-	-	-	-	-	-	421,438
-	-	-	-	-	-	-	16,871
-	-	-	-	-	-	-	438,309
-	-	-	-	-	-	-	2,786,299
1,533,866	1,931,599	789,884	252,601	7,704	664,578	9,188	41,733,097
-	8,687	-	(622)	(202)	-	12,977	884,896
-	25,750	-	-	-	-	-	669,778
-	-	-	-	-	-	-	(2,984,196)
-	-	-	-	-	-	-	818,360
-	25,750	-	-	-	-	-	(1,496,058)
-	34,437	-	(622)	(202)	-	12,977	(611,162)
-	10,617	-	4,438	8,590	-	-	26,784,620
\$ -	\$ 45,054	\$ -	\$ 3,816	\$ 8,388	\$ -	\$ 12,977	\$ 26,173,458

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 660,000	\$ 764,385	\$ 104,385
Total revenues	660,000	764,385	104,385
Expenditures, current			
Judicial			
Personnel	333,465	326,881	(6,584)
Supplies and services	220,000	211,236	(8,764)
Total expenditures, current	553,465	538,117	(15,348)
Capital outlay	50,000	46,944	(3,056)
Total expenditures	603,465	585,061	(18,404)
Excess of revenues over expenditures	56,535	179,324	122,789
Other financing sources (uses)			
Transfers (out)	(50,000)	(50,000)	-
Total other financing sources (uses)	(50,000)	(50,000)	-
Net change in fund balance	<u>\$ 6,535</u>	<u>129,324</u>	<u>\$ 122,789</u>
Fund balance, beginning of period		<u>206,199</u>	
Fund balance, end of period		<u>\$ 335,523</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 40,000	\$ 46,718	\$ 6,718
Total revenues	40,000	46,718	6,718
Expenditures, current			
General government			
Personnel	42,642	42,629	(13)
Total expenditures	42,642	42,629	(13)
Net change in fund balance	<u>\$ (2,642)</u>	4,089	<u>\$ 6,731</u>
Fund balance, beginning of period		20,092	
Fund balance, end of period		<u>\$ 24,181</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 50,000	\$ 47,337	\$ (2,663)
Total revenues	50,000	47,337	(2,663)
Expenditures			
General government			
Supplies and services	52,200	10,896	(41,304)
Total expenditures	52,200	10,896	(41,304)
Net change in fund balance	<u>\$ (2,200)</u>	36,441	<u>\$ 38,641</u>
Fund balance, beginning of period		141,962	
Fund balance, end of period		<u>\$ 178,403</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 360,000	\$ 363,305	\$ 3,305
Total revenues	360,000	363,305	3,305
Expenditures, current			
General government			
Personnel	69,574	67,049	(2,525)
Supplies and services	343,000	236,141	(106,859)
Total expenditures, current	412,574	303,190	(109,384)
Net change in fund balance	\$ (52,574)	60,115	\$ 112,689
Fund balance, beginning of period		579,704	
Fund balance, end of period		\$ 639,819	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 662,000	\$ 654,699	\$ (7,301)
Total revenues	662,000	654,699	(7,301)
Expenditures, current			
Judicial			
Personnel	289,924	237,922	(52,002)
Total expenditures, current	289,924	237,922	(52,002)
Excess of revenues over expenditures	372,076	416,777	44,701
Other financing sources (uses)			
Transfers (out)	(372,000)	(372,000)	-
Total other financing sources (uses)	(372,000)	(372,000)	-
Net change in fund balance	\$ 76	44,777	\$ 44,701
Fund balance (deficit), beginning of period		(75,018)	
Fund balance (deficit), end of period		\$ (30,241)	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 430,000	\$ 412,594	\$ (17,406)
Total revenues	430,000	412,594	(17,406)
Expenditures, current			
None	-	-	-
Excess of revenues over (under) expenditures	430,000	412,594	(17,406)
Other financing sources (uses)			
Transfers (out)	(430,000)	(412,875)	17,125
Total other financing sources (uses)	(430,000)	(412,875)	17,125
Net change in fund balance	<u>\$ -</u>	<u>(281)</u>	<u>\$ (281)</u>
Fund balance, beginning of period		<u>6,079</u>	
Fund balance, end of period		<u>\$ 5,798</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ -	\$ 5,868	\$ 5,868
Total revenues	-	5,868	5,868
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>(132)</u>	<u>\$ 9,868</u>
Fund balance (deficit), beginning of period		<u>(8,154)</u>	
Fund balance (deficit), end of period		<u>\$ (8,286)</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 95,000	\$ 96,089	\$ 1,089
Total revenues	95,000	96,089	1,089
Expenditures, current			
Judicial			
Personnel	88,774	83,831	(4,943)
Total expenditures, current	88,774	83,831	(4,943)
Net change in fund balance	<u>\$ 6,226</u>	12,258	<u>\$ 6,032</u>
Fund balance (deficit), beginning of period		(87,807)	
Fund balance (deficit), end of period		<u>\$ (75,549)</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 124,000	\$ 119,990	\$ (4,010)
Total revenues	124,000	119,990	(4,010)
Expenditures, current			
Judicial			
Supplies and services	136,000	132,048	(3,952)
Total expenditures, current	136,000	132,048	(3,952)
Net change in fund balance	<u>\$ (12,000)</u>	<u>(12,058)</u>	<u>\$ (58)</u>
Fund balance, beginning of period		<u>138,697</u>	
Fund balance, end of period		<u>\$ 126,639</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 2,044,000	\$ 2,162,625	\$ 118,625
Total revenues	2,044,000	2,162,625	118,625
Expenditures, current			
Public safety			
Supplies and services	1,599,820	1,689,961	90,141
Total expenditures, current	1,599,820	1,689,961	90,141
Capital outlay	1,000	747	(253)
Total expenditures	1,600,820	1,690,708	89,888
Excess of revenues over expenditures	443,180	471,917	28,737
Other financing sources (uses)			
Transfers (out)	(467,000)	(467,000)	-
Total other financing sources (uses)	(467,000)	(467,000)	-
Net change in fund balance	\$ (23,820)	4,917	\$ 28,737
Fund balance, beginning of period		3,410,039	
Fund balance, end of period		\$ 3,414,956	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 310,000	\$ 371,462	\$ 61,462
Total revenues	310,000	371,462	61,462
Expenditures, current			
Public safety			
Supplies and services	530,000	329,256	(200,744)
Total expenditures, current	530,000	329,256	(200,744)
Capital outlay	40,000	35,750	(4,250)
Total expenditures	570,000	365,006	(204,994)
Net change in fund balance	<u>\$ (260,000)</u>	6,456	<u>\$ 266,456</u>
Fund balance, beginning of period		<u>691,043</u>	
Fund balance, end of period		<u>\$ 697,499</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 100,000	\$ 105,743	\$ 5,743
Total revenues	100,000	105,743	5,743
Expenditures, current			
Public Safety			
Supplies and services	104,832	104,832	-
Total expenditures, current	104,832	104,832	-
Net change in fund balance	<u>\$ (4,832)</u>	911	<u>\$ 5,743</u>
Fund balance, beginning of period		8,144	
Fund balance, end of period		<u>\$ 9,055</u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 84,000	\$ 96,055	\$ 12,055
Total revenues	84,000	96,055	12,055
Expenditures, current			
Public Safety			
Personnel	20,000	20,000	-
Supplies and services	50,000	45,000	(5,000)
Total expenditures, current	70,000	65,000	(5,000)
Capital outlay	10,000	2,219	(7,781)
Total expenditures	80,000	67,219	(12,781)
Net change in fund balance	\$ 4,000	28,836	\$ 24,836
Fund balance, beginning of period		21,496	
Fund balance, end of period		\$ 50,332	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 123,000	\$ 11,930	\$ (111,070)
Total revenues	123,000	11,930	(111,070)
Expenditures, current			
Judicial			
Personnel	123,409	74,853	(48,556)
Total expenditures, current	123,409	74,853	(48,556)
Net change in fund balance	\$ (409)	(62,923)	\$ (62,514)
Fund balance (deficit), beginning of period		(3,596)	
Fund balance (deficit), end of period		\$ (66,519)	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 1,426,000	\$ 1,431,502	\$ 5,502
Intergovernmental	1,285,000	1,259,598	(25,402)
Other	-	1,520	1,520
Total revenues	2,711,000	2,692,620	(18,380)
Expenditures			
Public safety			
Personnel	2,405,603	2,307,926	(97,677)
Supplies and services	633,850	605,391	(28,459)
Total expenditures	3,039,453	2,913,317	(126,136)
Net change in fund balance	\$ (328,453)	(220,697)	\$ 107,756
Fund balance, beginning of period		423,620	
Fund balance, end of period		\$ 202,923	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 304,000	\$ 295,439	\$ (8,561)
Total revenues	304,000	295,439	(8,561)
Expenditures, current			
General government			
Personnel	304,385	304,381	(4)
Supplies and services	138,595	111,022	(27,573)
Total expenditures, current	442,980	415,403	(27,577)
Capital outlay	25,900	23,010	(2,890)
Total expenditures	468,880	438,413	(30,467)
Excess of revenues over (under) expenditures	(164,880)	(142,974)	21,906
Other financing sources (uses)			
Transfers in	110,000	111,248	1,248
Total other financing sources (uses)	110,000	111,248	1,248
Net change in fund balance	<u>\$ (54,880)</u>	<u>(31,726)</u>	<u>\$ 23,154</u>
Fund balance, beginning of period		184,386	
Fund balance, end of period		<u>\$ 152,660</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 450,000	\$ 360,517	\$ (89,483)
Total revenues	450,000	360,517	(89,483)
Expenditures, current			
None	-	-	-
Excess of revenues over (under) expenditures	450,000	360,517	(89,483)
Other financing sources (uses)			
Transfers (out)	(450,000)	(360,175)	89,825
Total other financing sources (uses)	(450,000)	(360,175)	89,825
Net change in fund balance	<u>\$ -</u>	<u>342</u>	<u>\$ 342</u>
Fund balance, beginning of period		<u>1</u>	
Fund balance, end of period		<u>\$ 343</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 70,000	\$ 71,367	\$ 1,367
Other	99,000	42,178	(56,822)
Total revenues	169,000	113,545	(55,455)
Expenditures, current			
General government			
Personnel	87,384	84,488	(2,896)
Supplies and services	86,350	79,968	(6,382)
Total expenditures, current	173,734	164,456	(9,278)
Capital outlay	88,000	79,090	(8,910)
Total expenditures	261,734	243,546	(18,188)
Excess of revenues over expenditures	(92,734)	(130,001)	(37,267)
Other financing sources (uses)			
Transfers in	50,000	50,000	-
Total other financing sources (uses)	50,000	50,000	-
Net change in fund balance	<u>\$ (42,734)</u>	<u>(80,001)</u>	<u>\$ (37,267)</u>
Fund balance (deficit), beginning of period		<u>(28,057)</u>	
Fund balance (deficit), end of period		<u><u>\$(108,058)</u></u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 151,000	\$ 150,308	\$ (692)
Intergovernmental	362,000	224,026	(137,974)
Other	-	106,544	106,544
Total revenues	513,000	480,878	(32,122)
Expenditures, current			
Judicial			
Personnel	534,479	519,973	(14,506)
Supplies and services	59,575	69,901	10,326
Total expenditures, current	594,054	589,874	(4,180)
Net change in fund balance	\$ (81,054)	(108,996)	\$ (27,942)
Fund balance, beginning of period		97,422	
Fund balance, end of period		\$ (11,574)	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 367,000	\$ 371,963	\$ 4,963
Intergovernmental	360,000	97,754	(262,246)
Charges for services	-	16,063	16,063
Total revenues	727,000	485,780	(241,220)
Expenditures, current			
Highways and streets			
Personnel	140,000	139,998	(2)
Supplies and services	35,000	31,870	(3,130)
Total expenditures, current	175,000	171,868	(3,132)
Capital outlay	2,511,000	32,297	(2,478,703)
Total expenditures	2,686,000	204,165	(2,481,835)
Excess of revenues over (under) expenditures	(1,959,000)	281,615	2,240,615
Other financing sources (uses)			
Transfers out	-	(19,146)	(19,146)
Net change in fund balance	\$ (1,959,000)	262,469	\$ 2,221,469
Fund balance, beginning of period		1,601,216	
Fund balance, end of period		\$ 1,863,685	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 1,825,000	\$ 1,833,598	\$ 8,598
Intergovernmental	1,811,000	51,260	(1,759,740)
Charges for services	-	28,697	28,697
Total revenues	3,636,000	1,913,555	(1,722,445)
Expenditures, current			
Highways and streets			
Supplies and services	900,000	778,347	(121,653)
Total expenditures, current	900,000	778,347	(121,653)
Capital outlay	2,265,400	138,801	(2,126,599)
Total expenditures	3,165,400	917,148	(2,248,252)
Excess of revenues over expenditures	470,600	996,407	525,807
Other financing sources (uses)			
Transfers in	154,000	161,549	7,549
Transfers (out)	(1,303,000)	(1,303,000)	-
Total other financing sources (uses)	(1,149,000)	(1,141,451)	7,549
Net change in fund balance	\$ (678,400)	(145,044)	\$ 533,356
Fund balance, beginning of period		2,082,097	
Fund balance, end of period		\$ 1,937,053	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 274,000	\$ 278,012	\$ 4,012
Total revenues	274,000	278,012	4,012
Expenditures, current			
Health and welfare			
Supplies and services	280,825	280,773	(52)
Total expenditures, current	280,825	280,773	(52)
Net change in fund balance	<u>\$ (6,825)</u>	<u>(2,761)</u>	<u>\$ 4,064</u>
Fund balance, beginning of period		199,243	
Fund balance, end of period		<u>\$ 196,482</u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 3,478,000	\$ 3,494,012	\$ 16,012
Intergovernmental	1,066,000	1,050,021	(15,979)
Miscellaneous	10,000	9,335	(665)
Total revenues	4,554,000	4,553,368	(632)
Expenditures, current			
General government			
Personnel	432,935	420,905	(12,030)
Public safety			
Personnel	2,767,928	2,691,016	(76,912)
Highways and streets			
Personnel	245,964	239,130	(6,834)
Health and welfare			
Personnel	503,822	489,822	(14,000)
Judicial			
Personnel	806,877	784,456	(22,421)
Total expenditures, current	4,757,526	4,625,329	(132,197)
Net change in fund balance	\$ (203,526)	(71,961)	\$ 131,565
Fund balance, beginning of period		1,819,456	
Fund balance, end of period		\$ 1,747,495	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 623,315	\$ 675,610	\$ 52,295
Other	-	25,376	25,376
Total revenues	623,315	700,986	77,671
Expenditures, current			
Public safety			
Supplies and services	723,315	722,024	(1,291)
Total expenditures, current	723,315	722,024	(1,291)
Net change in fund balance	<u>\$ (100,000)</u>	<u>(21,038)</u>	<u>\$ 78,962</u>
Fund balance, beginning of period		<u>22,988</u>	
Fund balance, end of period		<u>\$ 1,950</u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 162,000	\$ 141,750	\$ (20,250)
Total revenues	162,000	141,750	(20,250)
Expenditures, current			
Public safety			
Personnel	332,156	311,230	(20,926)
Total expenditures, current	332,156	311,230	(20,926)
Excess of revenues (under) expenditures	(170,156)	(169,480)	676
Other financing sources (uses)			
Transfers in	10,000	167,000	157,000
Total other financing sources (uses)	10,000	167,000	157,000
Net change in fund balance	<u>\$ (160,156)</u>	<u>(2,480)</u>	<u>\$ 157,676</u>
Fund balance, beginning of period		<u>2,217</u>	
Fund balance (deficit), end of period		<u>\$ (263)</u>	

(See independent auditor's report.)

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

For The Year Ended September 30, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 235,857	\$ 235,857
Total revenues	-	235,857	235,857
Expenditures, current			
Public safety			
Supplies and services	238,664	236,206	(2,458)
Total expenditures, current	238,664	236,206	(2,458)
Net change in fund balance	<u>\$ (238,664)</u>	<u>(349)</u>	<u>\$ 238,315</u>
Fund balance, beginning of period		-	
Fund balance (deficit), end of period		<u>\$ (349)</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 17,000	\$ -	\$ (17,000)
Charges for services	-	143	143
Total revenues	17,000	143	(17,000)
Expenditures, current			
Public safety			
Supplies and services	-	1,736	1,736
Total expenditures, current	-	1,736	1,736
Net change in fund balance	\$ 17,000	(1,593)	\$ (18,736)
Fund balance, beginning of period		22,306	
Fund balance, end of period		\$ 20,713	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 1,533,866	\$ 1,533,866
Total revenues	-	1,533,866	1,533,866
Expenditures			
General government			
Supplies and services	1,666,123	1,533,866	(132,257)
Total expenditures	1,666,123	1,533,866	(132,257)
Net change in fund balance	<u>\$ (1,666,123)</u>	-	<u>\$ 1,666,123</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 1,074,000	\$ 1,940,286	\$ 866,286
Total revenues	1,074,000	1,940,286	866,286
Expenditures, current			
Judicial			
Personnel	453,399	419,557	(33,842)
Supplies and services	1,525,430	1,512,042	(13,388)
Total expenditures, current	1,978,829	1,931,599	(47,230)
Capital Outlay	21,903	-	(21,903)
Total expenditures	2,000,732	1,931,599	(69,133)
Excess of revenues over (under) expenditures	(926,732)	8,687	935,419
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>\$ (926,732)</u>	<u>34,437</u>	<u>\$ 961,169</u>
Fund balance, beginning of period		10,617	
Fund deficit, end of period		<u>\$ 45,054</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 267,000	\$ 251,979	\$ (15,021)
Total revenues	267,000	251,979	(15,021)
Expenditures, current			
Judicial			
Personnel	90,282	88,857	(1,425)
Supplies and services	186,921	163,744	(23,177)
Total expenditures	277,203	252,601	(24,602)
Net change in fund balance	\$ (10,203)	(622)	\$ 9,581
Fund balance, beginning of period		4,438	
Fund balance, end of period		\$ 3,816	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 8,000	\$ 7,500	\$ (500)
Investment income	-	2	2
Total revenues	8,000	7,502	(498)
Expenditures, current			
Judicial			
Supplies and services	8,000	7,704	(296)
Total expenditures, current	8,000	7,704	(296)
Net change in fund balance	\$ -	(202)	\$ (202)
Fund balance, beginning of period		8,590	
Fund balance, end of period		\$ 8,388	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 2,835,000	\$ 2,851,651	\$ 16,651
Intergovernmental revenues	9,394,835	8,689,957	(704,878)
Charges for services	1,007,433	964,055	(43,378)
Licenses and permits	632,505	614,779	(17,726)
Investment income	-	4	4
Miscellaneous	211,022	266,002	54,980
Total revenues	14,080,795	13,386,448	(694,347)
Expenditures, current			
Health and welfare			
Personnel	8,617,184	7,984,931	(632,253)
Supplies and services	6,077,524	4,754,939	(1,322,585)
Total expenditures, current	14,694,708	12,739,870	(1,954,838)
Capital outlay	245,000	178,965	(66,035)
Total expenditures	14,939,708	12,918,835	(2,020,873)
Net change in fund balance	\$ (858,913)	467,613	\$ 1,326,526
Fund balance, beginning of period		5,235,770	
Fund balance, end of period		\$ 5,703,383	

(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, 2014

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 2,562,000	\$ 2,562,000	\$ 2,573,754	\$ 11,754
Intergovernmental revenues	-	-	1,664,099	1,664,099
Charges for services	1,995,000	1,995,000	996,422	(998,578)
Other	-	-	6,291	6,291
Total revenues	4,557,000	4,557,000	5,240,566	683,566
Expenditures, current				
Highway and streets				
Personnel	2,411,507	2,513,507	2,302,734	(210,773)
Supplies and services	2,850,100	2,850,100	2,422,401	(427,699)
Total expenditures, current	5,261,607	5,363,607	4,725,135	(638,472)
Debt Service				
Principal	-	-	421,438	421,438
Interest	-	-	16,871	16,871
Total debt service	-	-	438,309	438,309
Capital outlay	1,658,500	1,556,500	2,248,476	691,976
Total expenditures	6,920,107	6,920,107	7,411,920	930,122
Excess of revenues (under) expenditures	(2,363,107)	(2,363,107)	(2,171,354)	(246,556)
Other financing sources (uses)				
Transfers in	-	-	154,231	154,231
Proceeds from capital lease obligation	-	-	818,360	818,360
Total other financing sources (uses)	-	-	972,591	972,591
Net change in fund balance	\$ (2,363,107)	\$ (2,363,107)	(1,198,763)	\$ 726,035
Fund balance, beginning of period			8,148,528	
Fund balance, end of period			\$ 6,949,765	

(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.

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.

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.

Debt Service Funds (Continued)

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.

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.

Debt Service Funds (Continued)

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.

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.

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





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

September 30, 2014

	1999A Motor Fuel Tax Bond Fund	1999B Federal Matching Aid Bond Fund	2005A 1% Public Safety Sales Tax Bond Fund	2005C Capital Improvements Bond Fund	2006A Public Safety Sales Tax Bond Fund
Assets					
Cash and cash equivalents	\$ -	\$ -	\$ 2,219,290	\$ -	\$ 2,675,962
Cash with paying agent	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Total assets	\$ -	\$ -	\$ 2,219,290	\$ -	\$ 2,675,962
Liabilities and fund balances					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
Deferred inflows of resources					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted for debt service	-	-	2,219,290	-	2,675,962
Unrestricted	-	-	-	-	-
Total fund balances	-	-	2,219,290	-	2,675,962
Total liabilities, deferred inflows of resources, and fund balances	\$ -	\$ -	\$ 2,219,290	\$ -	\$ 2,675,962

<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>	<i>2008A Debt Certificates</i>	<i>2010A Tort Bond Fund</i>
\$ 409,062	\$ 411,897	\$ 341,862	\$ 340,367	\$ 13,097	\$ 522,157	\$ 567,341	\$ 2,041	\$ 778,313
-	-	-	-	-	-	-	-	-
\$ 409,062	\$ 411,897	\$ 341,862	\$ 340,367	\$ 13,097	\$ 522,157	\$ 567,341	\$ 2,041	\$ 778,313
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
409,062	411,897	341,862	340,367	13,097	522,157	567,341	2,041	778,313
-	-	-	-	-	-	-	-	-
409,062	411,897	341,862	340,367	13,097	522,157	567,341	2,041	778,313
\$ 409,062	\$ 411,897	\$ 341,862	\$ 340,367	\$ 13,097	\$ 522,157	\$ 567,341	\$ 2,041	\$ 778,313

(This schedule is continued on the following pages.)

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

September 30, 2014

	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	\$ 280,872	\$ 1,115,241	\$ -	\$ 435,471	\$ 417,534
Cash with paying agent	29,824	-	-	-	-
Property taxes receivable	-	-	-	-	-
Total assets	\$ 310,696	\$ 1,115,241	\$ -	\$ 435,471	\$ 417,534
Liabilities and fund balance					
Liabilities					
Due to other funds	\$ -	\$ -	\$ 29,127	\$ -	\$ -
Total liabilities	-	-	29,127	-	-
Deferred inflows of resources					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	29,127	-	-
Fund balances					
Restricted for debt service	310,696	1,115,241	-	435,471	417,534
Unrestricted	-	-	(29,127)	-	-
Total fund balances	310,696	1,115,241	(29,127)	435,471	417,534
Total liabilities, deferred inflows of resources, and fund balances	\$ 310,696	\$ 1,115,241	\$ -	\$ 435,471	\$ 417,534

<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>Series</i>	<i>2013E</i>		
<i>Obligation</i>	<i>Debt</i>	<i>Debt</i>	<i>Debt</i>	<i>Series</i>	<i>Series</i>	<i>Refunding</i>	<i>Debt</i>		
<i>Refunding</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Certificates</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>Fund</i>	<i>Fund</i>		<i>Totals</i>
\$ 800,970	\$ 432	\$ 67,908	\$ 28,263	\$ 852,762	\$ 96,200	\$ 1,195	\$ 116,404	\$	\$ 12,494,641
-	-	-	-	-	-	-	-	-	29,824
-	-	3,655	1,421	-	-	-	-	-	5,076
\$ 800,970	\$ 432	\$ 71,563	\$ 29,684	\$ 852,762	\$ 96,200	\$ 1,195	\$ 116,404	\$	\$ 12,529,541
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,127
-	-	-	-	-	-	-	-	-	29,127
-	-	3,655	1,421	-	-	-	-	-	5,076
-	-	3,655	1,421	-	-	-	-	-	5,076
-	-	3,655	1,421	-	-	-	-	-	34,203
800,970	432	67,908	28,263	852,762	96,200	1,195	116,404		12,524,465
-	-	-	-	-	-	-	-		(29,127)
800,970	432	67,908	28,263	852,762	96,200	1,195	116,404		12,495,338
\$ 800,970	\$ 432	\$ 71,563	\$ 29,684	\$ 852,762	\$ 96,200	\$ 1,195	\$ 116,404	\$	\$ 12,529,541

(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, 2014

	<i>1999A</i>	<i>1999B</i>	<i>2005A</i>	<i>2005C</i>	<i>2006A</i>
	<i>Motor</i>	<i>Federal</i>	<i>1% Public</i>	<i>Capital</i>	<i>Public</i>
	<i>Fuel Tax</i>	<i>Matching</i>	<i>Safety Sales</i>	<i>Improvements</i>	<i>Safety Sales</i>
	<i>Bond Fund</i>	<i>Aid</i>	<i>Tax Bond</i>	<i>Bond</i>	<i>Tax Bond</i>
	<i>Bond Fund</i>	<i>Bond Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures, debt service					
Bond principal	230,000	230,000	1,885,000	170,000	2,270,000
Interest	4,744	4,743	258,875	3,825	370,244
Total expenditures, debt service	234,744	234,743	2,143,875	173,825	2,640,244
Excess of revenues over (under) expenditures	(234,744)	(234,743)	(2,143,875)	(173,825)	(2,640,244)
Other financing sources (uses)					
Transfers in	-	-	1,946,000	-	2,592,000
Transfers (out)	(158,113)	(161,549)	-	(169)	-
Issuance of bonds	-	-	-	-	-
Total other financing sources (uses)	(158,113)	(161,549)	1,946,000	(169)	2,592,000
Net change in fund balances	(392,857)	(396,292)	(197,875)	(173,994)	(48,244)
Fund balances, beginning of period	392,857	396,292	2,417,165	173,994	2,724,206
Fund balances, end of period	\$ -	\$ -	\$ 2,219,290	\$ -	\$ 2,675,962

<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>	<i>2008A Debt Certificates</i>	<i>2010A Tort Bond Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	465,000	-	-	-	-
-	-	-	-	-	-	197,000	440,150	-
-	-	-	-	-	-	-	-	-
-	-	-	-	465,000	-	197,000	440,150	-
232,500	232,500	255,000	255,000	420,000	60,000	490,000	360,000	520,000
52,704	52,704	127,038	127,038	44,550	787,295	111,453	80,150	459,073
285,204	285,204	382,038	382,038	464,550	847,295	601,453	440,150	979,073
(285,204)	(285,204)	(382,038)	(382,038)	450	(847,295)	(404,453)	-	(979,073)
391,000	391,000	385,000	385,000	-	846,000	422,000	-	992,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
391,000	391,000	385,000	385,000	-	846,000	422,000	-	992,000
105,796	105,796	2,962	2,962	450	(1,295)	17,547	-	12,927
303,266	306,101	338,900	337,405	12,647	523,452	549,794	2,041	765,386
\$ 409,062	\$ 411,897	\$ 341,862	\$ 340,367	\$ 13,097	\$ 522,157	\$ 567,341	\$ 2,041	\$ 778,313

(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, 2014

	<i>2010</i>	<i>2011B</i>	<i>2012A</i>	<i>2012B</i>	<i>2012C</i>
	<i>Debt</i>	<i>General</i>	<i>General</i>	<i>General</i>	<i>General</i>
	<i>Certificate</i>	<i>Obligation</i>	<i>Obligation</i>	<i>Obligation</i>	<i>Obligation</i>
	<i>Fund</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>
	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	60,265	-	53,000	-	457,000
Fines and forfeitures	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	60,265	-	53,000	-	457,000
Expenditures, debt service					
Bond principal	175,000	1,055,000	44,520	380,000	195,000
Interest	144,388	139,725	13,307	83,078	89,453
Total expenditures, debt service	319,388	1,194,725	57,827	463,078	284,453
Excess of revenues over (under) expenditures	(259,123)	(1,194,725)	(4,827)	(463,078)	172,547
Other financing sources (uses)					
Transfers in	263,000	1,168,150	-	467,000	169
Transfers (out)	-	-	-	-	-
Issuance of bonds	-	-	-	-	-
Total other financing sources (uses)	263,000	1,168,150	-	467,000	169
Net change in fund balances	3,877	(26,575)	(4,827)	3,922	172,716
Fund balances, beginning of period	306,819	1,141,816	(24,300)	431,549	244,818
Fund balances, end of period	\$ 310,696	\$ 1,115,241	\$ (29,127)	\$ 435,471	\$ 417,534

<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>Series</i>	<i>2013E</i>		
<i>Obligation</i>	<i>Debt</i>	<i>Debt</i>	<i>Debt</i>	<i>Series</i>	<i>Series</i>	<i>Refunding</i>	<i>Debt</i>		
<i>Refunding</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Certificates</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>Fund</i>	<i>Fund</i>		<i>Totals</i>
\$ -	\$ -	\$ 5,326	\$ 2,071	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,397
-	237,500	-	-	-	-	239,000	-	-	1,511,765
-	-	-	-	-	-	-	-	-	637,150
-	-	-	-	-	-	-	68,071	-	68,071
-	237,500	5,326	2,071	-	-	239,000	68,071	-	2,224,383
-	215,000	-	-	-	-	-	-	-	9,674,520
213,953	62,103	124,172	50,828	1,695,100	189,556	238,478	86,667	-	5,615,244
213,953	277,103	124,172	50,828	1,695,100	189,556	238,478	86,667	-	15,289,764
(213,953)	(39,603)	(118,846)	(48,757)	(1,695,100)	(189,556)	522	(18,596)	-	(13,065,381)
864,000	-	124,000	51,000	1,695,100	190,000	-	-	-	13,172,419
-	-	-	-	-	-	-	-	-	(319,831)
-	-	-	-	-	-	-	135,000	-	135,000
864,000	-	124,000	51,000	1,695,100	190,000	-	135,000	-	12,987,588
650,047	(39,603)	5,154	2,243	-	444	522	116,404	-	(77,793)
150,923	40,035	62,754	26,020	852,762	95,756	673	-	-	12,573,131
\$ 800,970	\$ 432	\$ 67,908	\$ 28,263	\$ 852,762	\$ 96,200	\$ 1,195	\$ 116,404	\$ -	\$ 12,495,338

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	230,000	230,000	-
Interest and fiscal charges	5,344	4,744	(600)
Total expenditures, debt service	235,344	234,744	(600)
Excess of revenues over (under) expenditures	(235,344)	(234,744)	600
Other financing sources (uses)			
Transfers out	(150,000)	(158,113)	(8,113)
Total other financing sources (uses)	(150,000)	(158,113)	(8,113)
Net change in fund balance	<u>\$ (385,344)</u>	<u>(392,857)</u>	<u>\$ (7,513)</u>
Fund balance, beginning of period		392,857	
Fund balance, end of period		<u>\$ -</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	230,000	230,000	-
Interest and fiscal charges	5,344	4,743	(601)
Total expenditures, debt service	235,344	234,743	(601)
Excess of revenues over (under) expenditures	(235,344)	(234,743)	601
Other financing sources (uses)			
Transfers out	(154,000)	(161,549)	(7,549)
Total other financing sources (uses)	(154,000)	(161,549)	(7,549)
Net change in fund balance	<u>\$ (389,344)</u>	<u>(396,292)</u>	<u>\$ (6,948)</u>
Fund balance, beginning of period		396,292	
Fund balance, end of period		<u>\$ -</u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Bond principal	1,885,000	1,885,000	-
Interest and fiscal charges	363,850	258,875	(104,975)
Total expenditures, debt service	2,248,850	2,143,875	(104,975)
Excess of revenues over (under) expenditures	(2,248,850)	(2,143,875)	104,975
Other financing sources (uses)			
Transfers in	1,946,000	1,946,000	-
Total other financing sources (uses)	1,946,000	1,946,000	-
Net change in fund balance	<u>\$ (302,850)</u>	<u>(197,875)</u>	<u>\$ 104,975</u>
Fund balance, beginning of period		<u>2,417,165</u>	
Fund balance, end of period		<u>\$ 2,219,290</u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Bond principal	170,225	170,000	(225)
Interest and fiscal charges	3,825	3,825	-
Total expenditures, debt service	174,050	173,825	(225)
Excess of revenues over (under) expenditures	(174,050)	(173,825)	225
Other financing sources (uses)			
Transfers (out)	-	(169)	(169)
Total other financing sources (uses)	-	(169)	(169)
Net change in fund balance	<u>\$ (174,050)</u>	<u>(173,994)</u>	<u>\$ 225</u>
Fund balance, beginning of period		173,994	
Fund balance, end of period		<u>\$ -</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	2,270,000	2,270,000	-
Interest and fiscal charges	370,244	370,244	-
Total expenditures, debt service	2,640,244	2,640,244	-
Excess of revenues over expenditures	(2,640,244)	(2,640,244)	-
Other financing sources (uses)			
Transfers in	2,592,000	2,592,000	-
Total other financing sources (uses)	2,592,000	2,592,000	-
Net change in fund balance	<u>\$ (48,244)</u>	<u>(48,244)</u>	<u>\$ -</u>
Fund balance, beginning of period		<u>2,724,206</u>	
Fund balance, end of period		<u>\$ 2,675,962</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	232,500	232,500	-
Interest and fiscal charges	52,704	52,704	-
Total expenditures, debt service	285,204	285,204	-
Excess of revenues over (under) expenditures	(285,204)	(285,204)	-
Other financing sources (uses)			
Transfers in	391,000	391,000	-
Total other financing sources (uses)	391,000	391,000	-
Net change in fund balance	<u>\$ 105,796</u>	<u>105,796</u>	<u>\$ -</u>
Fund balance, beginning of period		<u>303,266</u>	
Fund balance, end of period		<u>\$ 409,062</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	232,500	232,500	-
Interest and fiscal charges	52,704	52,704	-
Total expenditures, debt service	285,204	285,204	-
Excess of revenues over (under) expenditures	(285,204)	(285,204)	-
Other financing sources (uses)			
Transfers in	391,000	391,000	-
Total other financing sources (uses)	391,000	391,000	-
Net change in fund balance	<u>\$ 105,796</u>	<u>105,796</u>	<u>\$ -</u>
Fund balance, beginning of period		<u>306,101</u>	
Fund balance, end of period		<u>\$ 411,897</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Bond principal	255,000	255,000	-
Interest and fiscal charges	127,038	127,038	-
Total expenditures, debt service	382,038	382,038	-
Excess of revenues over (under) expenditures	(382,038)	(382,038)	-
Other financing sources (uses)			
Transfers in	385,000	385,000	-
Total other financing sources (uses)	385,000	385,000	-
Net change in fund balance	\$ 2,962	2,962	\$ -
Fund balance, beginning of period		338,900	
Fund balance, end of period		\$ 341,862	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Bond principal	255,000	255,000	-
Interest and fiscal charges	127,038	127,038	-
Total expenditures, debt service	382,038	382,038	-
Excess of revenues over (under) expenditures	(382,038)	(382,038)	-
Other financing sources (uses)			
Transfers in	385,000	385,000	-
Total other financing sources (uses)	385,000	385,000	-
Net change in fund balance	\$ 2,962	2,962	\$ -
Fund balance, beginning of period		337,405	
Fund balance, end of period		\$ 340,367	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental revenue	\$ 465,000	\$ 465,000	\$ -
Expenditures, debt service			
Bond principal	420,000	420,000	-
Interest and fiscal charges	44,550	44,550	-
Total expenditures, debt service	464,550	464,550	-
Net change in fund balance	<u>\$ 450</u>	<u>450</u>	<u>\$ -</u>
Fund balance, beginning of period		12,647	
Fund balance, end of period		<u>\$ 13,097</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	60,000	60,000	-
Interest and fiscal charges	787,295	787,295	-
Total expenditures, debt service	847,295	847,295	-
Excess of revenues over (under) expenditures	(847,295)	(847,295)	-
Other financing sources (uses)			
Transfers in	846,000	846,000	-
Total other financing sources (uses)	846,000	846,000	-
Net change in fund balance	<u>\$ (1,295)</u>	<u>(1,295)</u>	<u>\$ -</u>
Fund balance, beginning of period		523,452	
Fund balance, end of period		<u>\$ 522,157</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 197,000	\$ 197,000	\$ -
Expenditures, debt service			
Bond principal	490,000	490,000	-
Interest and fiscal charges	111,453	111,453	-
Total expenditures, debt service	601,453	601,453	-
Excess of revenues over (under) expenditures	(404,453)	(404,453)	-
Other financing sources (uses)			
Transfers in	422,000	422,000	-
Total other financing sources (uses)	422,000	422,000	-
Net change in fund balance	\$ 17,547	17,547	\$ -
Fund balance, beginning of period		549,794	
Fund balance, end of period		\$ 567,341	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 440,000	\$ 440,150	\$ 150
Expenditures, debt service			
Bond principal	360,000	360,000	-
Interest and fiscal charges	80,150	80,150	-
Total expenditures, debt service	440,150	440,150	-
Net change in fund balance	<u>\$ (150)</u>	<u>-</u>	<u>\$ 150</u>
Fund balance, beginning of period		2,041	
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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Principal	520,000	520,000	-
Interest and fiscal charges	459,073	459,073	-
Total expenditures, debt service	979,073	979,073	-
Excess of revenues over (under) expenditures	(979,073)	(979,073)	-
Other financing sources (uses)			
Transfers in	993,000	992,000	(1,000)
Total other financing sources (uses)	993,000	992,000	(1,000)
Net change in fund balance	<u>\$ 13,927</u>	<u>12,927</u>	<u>\$ (1,000)</u>
Fund balance, beginning of period		765,386	
Fund balance, end of period		<u>\$ 778,313</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 60,000	\$ 60,265	\$ 265
Expenditures, debt service			
Bond principal	175,000	175,000	-
Interest and fiscal charges	144,988	144,388	(600)
Total expenditures, debt service	319,988	319,388	(600)
Excess of revenues over (under) expenditures	(259,988)	(259,123)	865
Other financing sources (uses)			
Transfers in	263,000	263,000	-
Total other financing sources (uses)	263,000	263,000	-
Net change in fund balance	\$ 3,012	3,877	\$ 865
Fund balance, beginning of period		306,819	
Fund balance, end of period		\$ 310,696	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	1,055,000	1,055,000	-
Interest and fiscal charges	139,403	139,725	322
Total expenditures, debt service	1,194,403	1,194,725	322
Excess of revenues (under) expenditures	(1,194,403)	(1,194,725)	(322)
Other financing sources (uses)			
Transfers in	1,168,000	1,168,150	150
Total other financing sources (uses)	1,168,000	1,168,150	150
Net change in fund balance	<u>\$ (26,403)</u>	<u>(26,575)</u>	<u>\$ (172)</u>
Fund balance, beginning of period		1,141,816	
Fund balance, end of period		<u>\$ 1,115,241</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 53,000	\$ 53,000	\$ -
Expenditures, debt service			
Bond principal	44,100	44,520	420
Interest and fiscal charges	12,810	13,307	497
Total expenditures, debt service	56,910	57,827	917
Excess of revenues over (under) expenditures	(3,910)	(4,827)	(917)
Other financing sources (uses)			
Transfers in	115,000	-	(115,000)
Total other financing sources (uses)	115,000	-	(115,000)
Net change in fund balance	<u>\$ 111,090</u>	<u>(4,827)</u>	<u>\$ (115,917)</u>
Fund balance (deficit), beginning of period		(24,300)	
Fund balance (deficit), end of period		<u>\$ (29,127)</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	380,000	380,000	-
Interest and fiscal charges	83,078	83,078	-
Total expenditures, debt service	463,078	463,078	-
Excess of revenues (under) expenditures	(463,078)	(463,078)	-
Other financing sources (uses)			
Transfers in	467,000	467,000	-
Total other financing sources (uses)	467,000	467,000	-
Net change in fund balance	<u>\$ 3,922</u>	<u>3,922</u>	<u>\$ -</u>
Fund balance, beginning of period		431,549	
Fund balance, end of period		<u>\$ 435,471</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 456,000	\$ 457,000	\$ 1,000
Total revenues	456,000	457,000	1,000
Expenditures, debt service			
Bond principal	195,000	195,000	-
Interest and fiscal charges	89,453	89,453	-
Total expenditures, debt service	284,453	284,453	-
Excess of revenues over expenditures	171,547	172,547	1,000
Other financing sources (uses)			
Transfers in	-	169	169
Total other financing sources (uses)	-	169	169
Net change in fund balance	<u>\$ 171,547</u>	<u>172,716</u>	<u>\$ 1,000</u>
Fund balance, beginning of period		<u>244,818</u>	
Fund balance, end of period		<u>\$ 417,534</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	213,953	213,953	-
Total expenditures, debt service	213,953	213,953	-
Excess of revenues (under) expenditures	(213,953)	(213,953)	-
Other financing sources (uses)			
Transfers in	864,000	864,000	-
Total other financing sources (uses)	864,000	864,000	-
Net change in fund balance	<u>\$ 650,047</u>	<u>650,047</u>	<u>\$ -</u>
Fund balance, beginning of period		150,923	
Fund balance, end of period		<u>\$ 800,970</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 237,500	\$ 237,500
Total revenues	-	237,500	237,500
Expenditures, debt service			
Bond principal	215,000	215,000	-
Interest and fiscal charges	62,175	62,103	(72)
Total expenditures, debt service	277,175	277,103	(72)
Excess of revenues over (under) expenditures	(277,175)	(39,603)	237,572
Net change in fund balance	<u>\$ (277,175)</u>	<u>(39,603)</u>	<u>\$ 237,572</u>
Fund balance, beginning of period		40,035	
Fund balance, end of period		<u>\$ 432</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Taxes	\$ -	\$ 5,326	\$ 5,326
Total revenues	-	5,326	5,326
Expenditures, debt service			
Interest and fiscal charges	124,244	124,172	(72)
Total expenditures, debt service	124,244	124,172	(72)
Excess of revenues over (under) expenditures	(124,244)	(118,846)	5,398
Other financing sources (uses)			
Transfers in	124,000	124,000	-
Total other financing sources (uses)	124,000	124,000	-
Net change in fund balance	<u>\$ (244)</u>	<u>5,154</u>	<u>\$ 5,398</u>
Fund balance, beginning of period		<u>62,754</u>	
Fund balance, end of period		<u>\$ 67,908</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Taxes	\$ -	\$ 2,071	\$ 2,071
Total revenues	-	2,071	2,071
Expenditures, debt service			
Interest and fiscal charges	50,900	50,828	(72)
Total expenditures, debt service	50,900	50,828	(72)
Excess of revenues over (under) expenditures	(50,900)	(48,757)	2,143
Other financing sources (uses)			
Transfers in	51,000	51,000	-
Total other financing sources (uses)	51,000	51,000	-
Net change in fund balance	<u>\$ 100</u>	<u>2,243</u>	<u>\$ 2,143</u>
Fund balance, beginning of period		<u>26,020</u>	
Fund balance, end of period		<u>\$ 28,263</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2013A Series Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	1,695,100	1,695,100	-
Total expenditures	1,695,100	1,695,100	-
Excess of revenues (under) expenditures	(1,695,100)	(1,695,100)	-
Other financing sources (uses)			
Transfers in	1,695,100	1,695,100	-
Total other financing sources (uses)	1,695,100	1,695,100	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance, beginning of period		852,762	
Fund balance, end of period		<u>\$ 852,762</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2013B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Interest and fiscal charges	189,200	189,556	356
Total expenditures	189,200	189,556	356
Excess of revenues (under) expenditures	(189,200)	(189,556)	(356)
Other financing sources (uses)			
Transfers in	190,000	190,000	-
Total other financing sources (uses)	190,000	190,000	-
Net change in fund balance	<u>\$ 800</u>	<u>444</u>	<u>\$ (356)</u>
Fund balance, beginning of period		95,756	
Fund balance, end of period		<u>\$ 96,200</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2013C General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 238,000	\$ 239,000	\$ 1,000
Total revenues	238,000	239,000	1,000
Expenditures, debt service			
Interest and fiscal charges	238,050	238,478	428
Total expenditures	238,050	238,478	428
Net change in fund balance	<u>\$ (50)</u>	522	<u>\$ 572</u>
Fund balance, beginning of period		673	
Fund balance, end of period		<u>\$ 1,195</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2013E Debt Certificate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Other	\$ -	\$ 68,071	\$ 68,071
Total revenues	-	68,071	68,071
Expenditures, debt service			
Interest and fiscal charges	87,167	86,667	(500)
Total expenditures	87,167	86,667	(500)
Excess of revenues over (under) expenditures	(87,167)	(18,596)	68,571
Other financing sources (uses)			
General obligation debt certificates issued	-	135,000	135,000
Total other financing sources (uses)	-	135,000	135,000
Net change in fund balance	<u>\$ (87,167)</u>	<u>116,404</u>	<u>\$ 203,571</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 116,404</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.

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.

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.

2013E Debt Certificates Project Fund - Used to account for proceeds of the 2013E Debt Certificate issue. The proceeds will be used to acquire and renovate land and buildings as well as construct a parking lot.





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

September 30, 2014

	<i>Host Fee Fund</i>	<i>Court and Case Management Project Fund</i>
Assets		
Cash and investments	\$ 2,521,502	\$ -
Due from other government units and agencies	723,338	-
Total assets	\$ 3,244,840	\$ -
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ 266,969	\$ -
Total liabilities	266,969	-
Fund balances		
Restricted for capital projects	-	-
Unrestricted - Assigned for capital projects	2,977,871	-
Total fund balances	2,977,871	-
Total liabilities and fund balances	\$ 3,244,840	\$ -

	<i>Juvenile Justice Center Remodel Fund</i>	<i>2012F Alternate Revenue Bonds Fund</i>	<i>2012G Alternate Revenue Bonds Fund</i>	<i>2013E Debt Certificates Project Fund</i>	<i>Totals</i>
\$	115,002	\$ 1,659,633	\$ 1,189,150	\$ 1,067,301	\$ 6,552,588
		-	-		
	-	-	-	-	723,338
\$	115,002	\$ 1,659,633	\$ 1,189,150	\$ 1,067,301	\$ 7,275,926
<hr/>					
\$	-	\$ 280,949	\$ -	\$ 114,127	\$ 662,045
	-	280,949	-	114,127	662,045
<hr/>					
	115,002	1,378,684	1,189,150	953,174	3,636,010
	-	-	-	-	2,977,871
	115,002	1,378,684	1,189,150	953,174	6,613,881
\$	115,002	\$ 1,659,633	\$ 1,189,150	\$ 1,067,301	\$ 7,275,926

(See independent auditor's report.)

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Capital Projects Funds

For The Year Ended September 30, 2014

	<i>Host Fee Fund</i>	<i>Court and Case Management Project Fund</i>	<i>Juvenile Justice Center Remodel Fund</i>	<i>2012F Alternate Revenue Bonds Fund</i>
Revenues				
Intergovernmental	\$ 12,500	\$ -	\$ -	\$ -
Charges for services	2,978,951	-	-	-
Investment income	-	-	-	-
Miscellaneous	13,661	-	-	-
Total revenues	3,005,112	-	-	-
Expenditures, current				
General government	1,863,883	115,000	-	51,631
Total expenditures, current	1,863,883	115,000	-	51,631
Debt Service				
Principal	510,000	-	-	-
Capital outlay	10,736	-	9,244	218,385
Contributions to other governments	-	-	-	-
Total expenditures	2,384,619	115,000	9,244	270,016
Excess of revenues				
over (under) expenditures	620,493	(115,000)	(9,244)	(270,016)
Other financing sources (uses)				
Issuance of commitments payable	-	-	-	-
General obligation debt certificates issued	-	-	-	-
Transfer (out)	(697,000)	(2,040)	-	-
Total other financing sources (uses)	(697,000)	(2,040)	-	-
Net change in fund balances	(76,507)	(117,040)	(9,244)	(270,016)
Fund balances, beginning of period	3,054,378	117,040	124,246	1,648,700
Fund balances, end of period	\$ 2,977,871	\$ -	\$ 115,002	\$ 1,378,684

	<i>2012G</i>	<i>2013E</i>	
	<i>Alternate</i>	<i>Debt</i>	
	<i>Revenue Bonds</i>	<i>Certificates</i>	
	<i>Fund</i>	<i>Project Fund</i>	<i>Totals</i>
\$	-	-	\$ 12,500
	-	-	2,978,951
	-	-	-
	-	2,215	15,876
	-	2,215	3,007,327
	-	78,000	2,108,514
	-	78,000	2,108,514
	100,000	-	610,000
	-	2,836,041	3,074,406
	-	-	-
	100,000	2,914,041	5,792,920
	(100,000)	(2,911,826)	(2,785,593)
	-	-	-
	-	3,865,000	3,865,000
	-	-	(699,040)
	-	3,865,000	3,165,960
	(100,000)	953,174	380,367
	1,289,150	-	6,233,514
\$	1,189,150	\$ 953,174	\$ 6,613,881

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 12,500	\$ 12,500
Charges for services	2,993,000	2,978,951	(14,049)
Miscellaneous	-	13,661	13,661
Total revenues	2,993,000	3,005,112	12,112
Expenditures, current			
General government			
Supplies and services	2,704,575	1,863,883	(840,692)
Total expenditures, current	2,704,575	1,863,883	(840,692)
Expenditures, debt service			
Intergovernmental contributions	-	510,000	510,000
Capital outlay	-	10,736	10,736
Contributions to other governments	-	-	-
Total expenditures	2,704,575	2,384,619	(319,956)
Excess of revenues over expenditures	288,425	620,493	332,068
Other financing sources (uses)			
Issuance of commitments payable	-	-	-
Transfers (out)	(522,000)	(697,000)	(175,000)
Total other financing sources (uses)	(522,000)	(697,000)	(175,000)
Net change in fund balance	<u>\$ (233,575)</u>	<u>(76,507)</u>	<u>\$ 157,068</u>
Fund balance, beginning of period		3,054,378	
Fund balance, end of period		<u>\$ 2,977,871</u>	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
General government			
Supplies and services	115,000	115,000	-
Total expenditures, current	115,000	115,000	-
Other financing sources (uses)			
Transfers (out)	-	(2,040)	(2,040)
Total other financing sources (uses)	-	(2,040)	(2,040)
Net change in fund balance	<u>\$ (115,000)</u>	<u>(117,040)</u>	<u>\$ (2,040)</u>
Fund balance, beginning of period		117,040	
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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None			
Total expenditures, current	-	-	-
Capital outlay	-	9,244	9,244
Total expenditures	-	9,244	9,244
Net change in fund balance	<u>\$ -</u>	<u>(9,244)</u>	<u>\$ (9,244)</u>
Fund balance, beginning of period		<u>124,246</u>	
Fund balance, end of period		<u>\$ 115,002</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
General government			
Supplies and services	160,000	51,631	(108,369)
Total expenditures, current	160,000	51,631	(108,369)
Capital outlay	1,298,000	218,385	(1,079,615)
Total expenditures	1,458,000	270,016	(1,187,984)
Net change in fund balance	<u>\$ (1,458,000)</u>	<u>(270,016)</u>	<u>\$ 1,187,984</u>
Unadjusted Fund balance, beginning of period		1,648,700	
Fund balance, end of period		<u>\$ 1,378,684</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Debt Service			
Principal	100,000	100,000	-
Capital outlay	3,273,000	-	(3,273,000)
Net change in fund balance	<u>\$ (3,373,000)</u>	<u>(100,000)</u>	<u>\$ 3,273,000</u>
Fund balance, beginning of period		<u>1,289,150</u>	
Fund balance, end of period		<u>\$ 1,189,150</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2013E Debt Certificates Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
Revenues			
Miscellaneous	\$ -	\$ 2,215	\$ 2,215
Total revenues	-	2,215	2,215
Expenditures, current			
General government			
Issuance costs	-	78,000	78,000
Total expenditures, current	-	78,000	78,000
Capital outlay	3,040,000	2,836,041	(203,959)
Total expenditures	3,040,000	2,914,041	(47,959)
Excess of revenues over (under) expenditures	(3,040,000)	(2,911,826)	50,174
Other financing sources (uses)			
General obligation debt certificates issued	-	3,865,000	3,865,000
Total other financing sources (uses)	-	3,865,000	3,865,000
Net change in fund balance	<u>\$ (3,040,000)</u>	<u>953,174</u>	<u>\$ 3,993,174</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 953,174</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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 13,554,000	\$ 9,932,581	\$ (3,621,419)
Other	-	2,294,870	2,294,870
Total operating revenues	13,554,000	12,227,451	(1,326,549)
Operating expenses			
Personnel	10,580,805	10,379,097	(201,708)
Supplies and services	5,791,136	5,905,663	114,527
Total operating expenses	16,371,941	16,284,760	(87,181)
Operating income (loss)	(2,817,941)	(4,057,309)	(1,239,368)
Non-operating revenue (expense)			
Property taxes	2,018,000	2,033,085	15,085
Interest expense	-	(42,422)	(42,422)
Investment income	-	1,275	1,275
Total non-operating revenue	2,018,000	1,991,938	(26,062)
Income (loss) before transfers	(799,941)	(2,065,371)	(1,265,430)
Transfers			
Transfers in	2,018,000	-	(2,018,000)
Transfers (out)	(2,263,562)	-	2,263,562
Total transfers	(245,562)	-	245,562
Net income (loss) - budgetary basis	\$ (1,045,503)	(2,065,371)	\$ (1,019,868)
Adjustments to GAAP basis			
Depreciation		(362,124)	
Capital assets capitalized		672,490	
Total adjustments to GAAP basis		310,366	
Net income (loss) - GAAP basis		(1,755,005)	
Total net position, beginning of period		11,733,812	
Total net position, end of period		\$ 9,978,807	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 1,422,000	\$ 1,088,847	\$ (333,153)
Licenses and permits	953,000	1,337,129	384,129
Other	20,000	31,317	11,317
Total operating revenues	2,395,000	2,457,293	62,293
Operating expenses			
Personnel	1,775,801	1,774,404	(1,397)
Supplies and services	768,750	815,837	47,087
Total operating expenses	2,544,551	2,590,241	45,690
Net income (loss) - budgetary basis	\$ (149,551)	(132,948)	\$ 16,603
Adjustments to GAAP basis			
Depreciation		(83,804)	
Capital assets capitalized		46,176	
Total adjustments to GAAP basis		(37,628)	
Net income (loss) - GAAP basis		(170,576)	
Total net position, beginning of period		1,841,803	
Total net position, end of period		\$ 1,671,227	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 598,000	\$ 551,735	\$ (46,265)
Other	-	17,567	17,567
Total operating revenues	598,000	569,302	(28,698)
Operating expenses			
Supplies and services	298,767	235,413	(63,354)
Total operating expenses	298,767	235,413	(63,354)
Operating income (loss)	299,233	333,889	34,656
Non-operating revenue (expense)			
Interest expense	(4,426)	-	4,426
Total non-operating revenues (expenses)	(4,426)	-	4,426
Income before transfers	294,807	333,889	39,082
Transfers			
Transfers (out)	(263,000)	(263,000)	-
Total transfers	(263,000)	(263,000)	
Net income - budgetary basis	<u>\$ 31,807</u>	<u>70,889</u>	<u>\$ 39,082</u>
Adjustments to GAAP basis			
Depreciation		(234,247)	
Total adjustments to GAAP basis		(234,247)	
Net income (loss) - GAAP basis		(163,358)	
Total net position, beginning of period		3,756,170	
Total net position, end of period		<u>\$ 3,592,812</u>	

(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, Information Technology and Copier departments to other departments of the County or to other governmental units, on a cost-reimbursement basis.

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



County of Winnebago, Illinois
Combining Balance Sheet
Internal Service Funds

September 30, 2014

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Current assets			
Cash and cash equivalents	\$ -	\$ 6,117,881	\$ 6,117,881
Receivables, net	7,138	-	7,138
Due from other funds	-	-	-
Due from other governmental units and agencies	735,270	-	735,270
Prepays	4,000	-	4,000
Total current assets	746,408	6,117,881	6,864,289
Noncurrent assets			
Capital assets being depreciated, net of accumulated depreciation	549,537	-	549,537
Total noncurrent assets	549,537	-	549,537
Total assets	\$ 1,295,945	\$ 6,117,881	\$ 7,413,826
Liabilities and net position			
Current liabilities			
Accounts payable	\$ 173,875	\$ 454,983	\$ 628,858
Accrued payroll and benefits	51,342	-	51,342
Claims payable	-	707,275	707,275
Current maturities of long-term liabilities	15,266	-	15,266
Due to other funds	813,244	-	813,244
Total current liabilities	1,053,727	1,162,258	2,215,985
Noncurrent liabilities			
Compensated absences payable	61,063	-	61,063
Net pension obligation	17,671	-	17,671
Other postemployment benefit obligation	18,054	-	18,054
Total noncurrent liabilities	96,788	-	96,788
Total liabilities	1,150,515	1,162,258	2,312,773
Net position			
Net investment in capital assets	549,537	-	549,537
Unrestricted	(404,107)	4,955,623	4,551,516
Total net position	145,430	4,955,623	5,101,053
Total liabilities and net position	\$ 1,295,945	\$ 6,117,881	\$ 7,413,826

(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, 2014

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Operating revenues			
Charges for services	\$ 3,891,371	\$ 16,450,479	\$ 20,341,850
Other	74	15,282	15,356
Total operating revenues	3,891,445	16,465,761	20,357,206
Operating expenses			
Personnel	1,323,326	-	1,323,326
Supplies and services	2,714,987	15,947,655	18,662,642
Depreciation and amortization	98,552	-	98,552
Total operating expenses	4,136,865	15,947,655	20,084,520
Increase (decrease) in net position	(245,420)	518,106	272,686
Total net position, beginning of period	390,850	4,437,517	4,828,367
Total net position, end of period	\$ 145,430	\$ 4,955,623	\$ 5,101,053

(See independent auditor's report.)

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

For The Year Ended September 30, 2014

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Cash flows from operating activities			
Cash receipts from users	\$ 647,771	\$ 3,767,371	\$ 4,415,142
Receipts from interfund services	2,764,109	12,784,110	15,548,219
Cash receipts from others	74	15,282	15,356
Cash paid to employees	(1,290,003)	-	(1,290,003)
Cash paid to vendors	(2,735,973)	(16,540,752)	(19,276,725)
Net cash from operating activities	(614,022)	26,011	(588,011)
Cash flows from noncapital financing activities			
Interfund payable	813,244	-	813,244
Net cash from noncapital financing activities	813,244	-	813,244
Cash flows from capital and related financing activities			
Purchase of capital assets	(224,017)	-	(224,017)
Net cash from capital and related financing activities	(224,017)	-	(224,017)
Net (decrease) in cash and cash equivalents	(24,795)	26,011	1,216
Cash and cash equivalents, beginning of period	24,795	6,091,870	6,116,665
Cash and cash equivalents, end of period	\$ -	\$ 6,117,881	\$ 6,117,881
Reconciliation of operating income (loss) to net cash			
from operating activities			
Operating income (loss)	\$ (245,420)	\$ 518,106	\$ 272,686
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation and amortization	98,552	-	98,552
Changes in assets and liabilities			
(Increase) decrease in due from other governmental units and agencies	(486,109)	-	(486,109)
Decrease (increase) in receivables, net	6,618	101,002	107,620
Increase in prepaids	(4,000)	-	(4,000)
(Decrease) increase in accounts payable and claims payable	(16,986)	(593,097)	(610,083)
Increase in accrued payroll	15,076	-	15,076
Decrease in claims payable	-	-	-
(Decrease) increase in compensated absences payable	19,445	-	19,445
Increase (decrease) in early retirement incentive	-	-	-
Increase in net pension obligation	(1,784)	-	(1,784)
Increase in postemployment health benefits payable	586	-	586
Total adjustments	(368,602)	(492,095)	(860,697)
Net cash from operating activities	\$ (614,022)	\$ 26,011	\$ (588,011)

(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, 2014

	<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	\$ 566,000	\$ 645,506	\$ 1,298,000	\$ 586,241	\$ 80,000	\$ 74,813
Other	-	26	-	48	-	-
Total operating revenues	566,000	645,532	1,298,000	586,289	80,000	74,813
Operating expenses						
Personnel	288,164	289,833	260,729	260,130	-	-
Supplies and services	187,661	305,558	1,041,201	1,197,921	108,070	42,451
Depreciation and amortization	-	-	-	34,917	-	28,153
Total operating expenses	475,825	595,391	1,301,930	1,492,968	108,070	70,604
Net increase (decrease) in net position	\$ 90,175	\$ 50,141	\$ (3,930)	\$ (906,679)	\$ (28,070)	\$ 4,209
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>	
\$ 1,407,000	\$ 2,346,811	\$ 240,000	\$ 238,000	\$ 3,591,000	\$ 3,891,371	\$ 300,371
-	-	-	-	-	74	74
1,407,000	2,346,811	240,000	238,000	3,351,000	3,891,445	300,445
773,244	773,363	-	-	1,322,137	1,323,326	1,189
971,450	967,341	191,268	201,716	2,499,650	2,714,987	215,337
-	35,482	-	-	-	98,552	98,552
1,744,694	1,776,186	191,268	201,716	3,821,787	4,136,865	315,078
\$ (337,694)	\$ 570,625	\$ 48,732	\$ 36,284	\$ (470,787)	(245,420)	\$ (14,633)
					390,850	
					\$ 145,430	

(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, 2014

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 16,442,000	\$ 16,450,479	\$ 8,479
Other	-	15,282	15,282
Total operating revenues	16,442,000	16,465,761	23,761
Operating expenses			
Supplies and services	17,121,374	15,947,655	(1,173,719)
Total operating expenses	17,121,374	15,947,655	(1,173,719)
Net increase (decrease) in net position	<u>\$ (679,374)</u>	518,106	<u>\$ 1,197,480</u>
Total net position, beginning of period		<u>4,437,517</u>	
Total net position, end of period		<u>\$ 4,955,623</u>	

(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, 2014

Totals	Balances		Balances	
	September 30, 2013	Additions	Deductions	September 30, 2014
Assets				
Cash	\$ 12,220,576	\$ 682,694,220	\$ 682,532,774	\$ 12,382,022
Investments	1,443,765	3,026,748	2,849,144	1,621,369
Accrued interest	6,423	5,635	-	12,058
Other receivables	106,171	156,662	163,927	98,906
Total assets	\$ 13,776,935	\$ 685,883,265	\$ 685,545,845	\$ 14,114,355
Liabilities				
Accounts payable	\$ 194,092	\$ 1,012,489	\$ 924,818	\$ 281,763
Due to taxing districts	2,509,813	645,737,349	644,839,081	3,408,081
Due to other governmental units and agencies	4,275,074	11,787,628	11,968,452	4,094,250
Trust deposits	4,599,965	1,717,681	1,667,055	4,650,591
Due to others	2,197,991	25,628,118	26,146,439	1,679,670
Total liabilities	\$ 13,776,935	\$ 685,883,265	\$ 685,545,845	\$ 14,114,355
County Treasurer Trust Fund				
Assets				
Cash	\$ 1,622,166	\$ 3,467,889	\$ 3,894,381	\$ 1,195,674
Total assets	\$ 1,622,166	\$ 3,467,889	\$ 3,894,381	\$ 1,195,674
Liabilities				
Due to other governmental units and agencies	\$ 1,622,166	\$ 3,467,889	\$ 3,894,381	\$ 1,195,674
Total liabilities	\$ 1,622,166	\$ 3,467,889	\$ 3,894,381	\$ 1,195,674
Treasurer Trustee Escrow				
Assets				
Cash	\$ 443,971	\$ 313,071	\$ 479,027	\$ 278,015
Total assets	\$ 443,971	\$ 313,071	\$ 479,027	\$ 278,015
Liabilities				
Due to other governmental units and agencies	\$ 443,971	\$ 313,071	\$ 479,027	\$ 278,015
Total liabilities	\$ 443,971	\$ 313,071	\$ 479,027	\$ 278,015

(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 Year Ended September 30, 2014

	Balances			Balances		
	September 30, 2013	Additions	Deductions	September 30, 2014		
Bankruptcy Trust Fund						
Assets						
Cash	\$ 73,230	\$ 45,415	\$ 35,517	\$ 83,128		
Total assets	\$ 73,230	\$ 45,415	\$ 35,517	\$ 83,128		
Liabilities						
Due to others	\$ 73,230	\$ 45,415	\$ 35,517	\$ 83,128		
Total liabilities	\$ 73,230	\$ 45,415	\$ 35,517	\$ 83,128		
Sheriff's Commissary Fund						
Assets						
Cash	\$ 54,528	\$ 357,558	\$ 350,727	\$ 61,359		
Total assets	\$ 54,528	\$ 357,558	\$ 350,727	\$ 61,359		
Liabilities						
Due to others	\$ 54,528	\$ 357,558	\$ 350,727	\$ 61,359		
Total liabilities	\$ 54,528	\$ 357,558	\$ 350,727	\$ 61,359		
County Clerk Trust Fund						
Assets						
Cash	\$ 1,173,311	\$ 10,141,377	\$ 10,532,545	\$ 782,143		
Total assets	\$ 1,173,311	\$ 10,141,377	\$ 10,532,545	\$ 782,143		
Liabilities						
Due to others	\$ 1,173,311	\$ 10,141,377	\$ 10,532,545	\$ 782,143		
Total liabilities	\$ 1,173,311	\$ 10,141,377	\$ 10,532,545	\$ 782,143		
County Collector Trust Fund						
Assets						
Cash	\$ 2,009,813	\$ 645,237,349	\$ 644,339,081	\$ 2,908,081		
Investments	500,000	500,000	500,000	500,000		
Total assets	\$ 2,509,813	\$ 645,737,349	\$ 644,839,081	\$ 3,408,081		
Liabilities						
Due to taxing districts	\$ 2,509,813	\$ 645,737,349	\$ 644,839,081	\$ 3,408,081		
Total liabilities	\$ 2,509,813	\$ 645,737,349	\$ 644,839,081	\$ 3,408,081		

(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 Year Ended September 30, 2014

Clerk of Circuit Court Trust Fund	Balances			Balances		
	September 30, 2013	Additions	Deductions	September 30, 2014		
Assets						
Cash	\$ 6,403,415	\$ 16,667,299	\$ 16,690,066	\$ 6,380,648		
Accrued interest on investments	6,423	5,635	-	12,058		
Total assets	\$ 6,409,838	\$ 16,672,934	\$ 16,690,066	\$ 6,392,706		
Liabilities						
Due to other governmental units and agencies	\$ 1,075,448	\$ 5,639,060	\$ 5,680,847	\$ 1,033,661		
Due to others	734,425	9,316,193	9,342,164	708,454		
Trust deposits	4,599,965	1,717,681	1,667,055	4,650,591		
Total liabilities	\$ 6,409,838	\$ 16,672,934	\$ 16,690,066	\$ 6,392,706		
Township Motor Fuel Tax Fund						
Assets						
Investments	\$ 943,765	\$ 2,526,748	\$ 2,349,144	\$ 1,121,369		
Other receivables	57,756	126,951	115,513	69,195		
Total assets	\$ 1,001,520	\$ 2,653,699	\$ 2,464,657	\$ 1,190,563		
Liabilities						
Accounts payable	\$ 126,725	\$ 847,849	\$ 852,129	\$ 122,445		
Due to other governmental units and agencies	874,796	1,805,850	1,612,528	1,068,118		
Total liabilities	\$ 1,001,521	\$ 2,653,699	\$ 2,464,657	\$ 1,190,563		
Highway Department Caps						
Assets						
Cash	\$ 30,077	\$ 255,491	\$ 253,255	\$ 32,313		
Total assets	\$ 30,077	\$ 255,491	\$ 253,255	\$ 32,313		
Liabilities						
Due to other governmental units and agencies	\$ 30,077	\$ 255,491	\$ 253,255	\$ 32,313		
Total liabilities	\$ 30,077	\$ 255,491	\$ 253,255	\$ 32,313		

(This schedule is continued on the following page.)

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

For the Year Ended September 30, 2014

Inmate Trust Account	Balances			Balances	
	September 30, 2013	Additions	Deductions	September 30, 2014	
Assets					
Cash	\$ 162,497	\$ 5,767,575	\$ 5,885,486	\$ 44,586	
Total assets	\$ 162,497	\$ 5,767,575	\$ 5,885,486	\$ 44,586	
Liabilities					
Due to others	\$ 162,497	\$ 5,767,575	\$ 5,885,486	\$ 44,586	
Total liabilities	\$ 162,497	\$ 5,767,575	\$ 5,885,486	\$ 44,586	
Township Bridge Fund					
Assets					
Cash	\$ 247,568	\$ 441,196	\$ 72,689	\$ 616,075	
Other receivables	48,415	29,711	48,414	29,712	
Total assets	\$ 295,983	\$ 470,907	\$ 121,103	\$ 645,787	
Liabilities					
Accounts payable	\$ 67,367	\$ 164,640	\$ 72,689	\$ 159,318	
Due to other governmental units and agencies	228,616	306,267	48,414	486,469	
Total liabilities	\$ 295,983	\$ 470,907	\$ 121,103	\$ 645,787	

(See independent auditor's report.)

Capital Assets



County of Winnebago, Illinois
Capital Assets Used in the Operation of Governmental Funds
Schedule of Capital Assets By Source
September 30, 2014

Capital Assets	
Land	\$ 20,646,713
Land improvements	404,474
Buildings	177,205,672
Building improvements	36,024,999
Leasehold improvements	3,274,796
Machinery and equipment and office furniture	33,639,437
Infrastructure	191,102,753
Construction in progress	2,139,400
	\$ 464,438,244

Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$2,129,549 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, 2014

	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings</i>	<i>Building Improvements</i>	<i>Leasehold Improvements</i>	<i>Machinery and Equipment Office Furniture</i>	<i>Infrastructure</i>	<i>Construction in Progress</i>	<i>Totals</i>
Function and Activity									
General Government									
Balance, beginning of period	\$ 888,830	\$ 30,352	\$ 4,139,701	\$ 14,047,946	\$ -	\$ 5,150,216	\$ 491,204	\$ 3,260,889	\$ 28,009,138
Additions	646,405	31,546	1,200,436	13,780	-	75,299	-	1,626,788	3,594,254
Transfers	-	201,127	-	759,040	-	3,726,671	-	(4,686,838)	-
Balance, end of period	1,535,235	263,025	5,340,137	14,820,766	-	8,952,186	491,204	200,839	31,603,392
Public Safety									
Balance, beginning of period	4,845,781	101,050	167,652,974	10,412,095	3,274,796	9,149,653	-	-	195,436,349
Additions	-	-	-	-	-	254,566	-	-	254,566
Transfers	-	-	-	-	-	-	-	-	-
Balance, end of period	4,845,781	101,050	167,652,974	10,412,095	3,274,796	9,404,219	-	-	195,690,915
Highways and Streets									
Balance, beginning of period	14,067,203	-	835,747	1,328,081	-	7,562,316	187,137,725	751,091	211,682,163
Additions	197,628	-	-	-	-	1,034,422	-	4,512,951	5,745,001
Transfers	-	-	-	-	-	-	3,473,824	(3,473,824)	-
Balance, end of period	14,264,831	-	835,747	1,328,081	-	8,596,738	190,611,549	1,790,218	217,427,164
Health and Welfare									
Balance, beginning of period	866	40,399	468,513	1,599,589	-	896,655	-	-	3,006,022
Additions	-	-	-	-	-	12,250	-	148,343	160,593
Transfers	-	-	-	-	-	-	-	-	-
Balance, end of period	866	40,399	468,513	1,599,589	-	908,905	-	148,343	3,166,615
Judicial									
Balance, beginning of period	-	-	2,908,301	7,864,468	-	5,729,029	-	-	16,501,798
Additions	-	-	-	-	-	48,360	-	-	48,360
Balance, end of period	-	-	2,908,301	7,864,468	-	5,777,389	-	-	16,550,158
Total balance, end of period	\$ 20,646,713	\$ 404,474	\$ 177,205,672	\$ 36,024,999	\$ 3,274,796	\$ 33,639,437	\$ 191,102,753	\$ 2,139,400	\$ 464,438,244

(See independent auditor's report.)

Statistical Section

This part of the County of Winnebago Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, 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 184-193)

Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 194-197)

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 198-199)

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 200-201)

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 202-208)

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 Nine Fiscal Years

(accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Governmental activities				
Net investment in capital assets	\$ 128,775,736	\$ 178,679,304	\$ 182,232,470	\$ 184,195,898
Restricted	80,606,568	75,925,208	72,569,170	71,817,662
Unrestricted	47,727,567	14,886,533	8,785,161	(7,307,356)
Total governmental activities net position	<u>\$ 257,109,871</u>	<u>\$ 269,491,045</u>	<u>\$ 263,586,801</u>	<u>\$ 248,706,204</u>
Business-type activities				
Net investment in capital assets	\$ 8,166,686	\$ 7,756,628	\$ 7,532,255	\$ 7,247,979
Restricted	50,763	53,575	51,200	-
Unrestricted	7,340,820	8,657,226	8,329,439	8,525,601
Total business-type activities net position	<u>15,558,269</u>	<u>16,467,429</u>	<u>15,912,894</u>	<u>15,773,580</u>
Total primary government net position	<u>\$ 272,668,140</u>	<u>\$ 285,958,474</u>	<u>\$ 279,499,695</u>	<u>\$ 264,479,784</u>
Primary Government				
Net investment in capital assets	\$ 136,942,422	\$ 186,435,932	\$ 189,764,725	\$ 191,443,877
Restricted	80,657,331	75,978,783	72,620,370	71,817,662
Unrestricted	55,068,387	23,543,759	17,114,600	1,218,245
Total primary government net position	<u>\$ 272,668,140</u>	<u>\$ 285,958,474</u>	<u>\$ 279,499,695</u>	<u>\$ 264,479,784</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>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
\$	182,415,473	\$ 157,029,706	\$ 165,171,068	\$ 170,415,570	\$ 170,841,745
	71,903,079	55,071,335	55,556,298	61,435,224	61,063,583
	(6,670,556)	5,384,291	5,163,283	(3,163,256)	(16,500,620)
\$	247,647,996	\$ 217,485,332	\$ 225,890,649	\$ 228,687,538	\$ 215,404,708
\$	7,474,881	\$ 7,655,052	\$ 5,862,922	\$ 8,975,812	\$ 8,726,385
	-	-	-	-	-
	6,984,335	11,488,532	13,069,665	8,355,973	6,516,461
	14,459,216	19,143,584	18,932,587	17,331,785	15,242,846
\$	262,107,212	\$ 236,628,916	\$ 244,823,236	\$ 246,019,323	\$ 230,647,554
\$	189,890,354	\$ 164,684,758	\$ 171,977,420	\$ 179,391,382	\$ 179,568,130
	71,903,079	55,071,335	55,556,298	61,435,224	61,063,583
	313,779	16,872,823	17,289,518	5,192,717	(9,984,159)
\$	262,107,212	\$ 236,628,916	\$ 244,823,236	\$ 246,019,323	\$ 230,647,554

County of Winnebago, Illinois
Changes in Net Position
Last Nine 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
Contributions to other governments	-	-	-	-
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>	<i>2014</i>
\$	18,455,578	\$ 14,033,139	\$ 15,292,112	\$ 14,890,195	\$ 17,353,462
	62,513,492	61,782,384	60,627,022	65,526,720	67,902,424
	17,385,697	17,274,364	17,717,274	20,477,224	18,628,115
	19,416,340	19,215,046	17,376,532	16,399,020	15,119,515
	15,507,345	14,952,052	18,105,499	18,814,931	21,221,309
	4,846,811	800,000	-	-	-
	6,996,504	7,037,691	6,422,273	5,313,690	5,038,861
	-	-	-	-	8,000,000
	145,121,767	135,094,676	135,540,712	141,421,780	153,263,686
	15,765,513	15,587,911	15,312,315	15,377,184	16,016,816
	2,289,646	2,255,708	2,372,936	2,529,754	2,627,869
	1,950,875	-	-	-	-
	182,196	350,375	437,708	431,387	469,660
	20,188,230	18,193,994	18,122,959	18,338,325	19,114,345
\$	165,309,997	\$ 153,288,670	\$ 153,663,671	\$ 159,760,105	\$ 172,378,031
\$	12,189,358	\$ 11,171,293	\$ 13,029,206	\$ 6,953,395	\$ 6,943,608
	6,345,288	6,372,497	7,039,712	7,581,484	11,537,564
	7,682,994	7,868,427	6,757,927	7,332,593	1,894,003
	1,590,773	1,556,136	1,570,501	982,902	1,886,486
	2,642,332	2,471,557	2,615,379	8,160,165	9,558,611
	330,159	-	-	-	-
	16,232,991	13,820,134	13,989,009	15,722,165	23,162,711
	2,419,112	5,333,161	8,568,290	7,562,912	2,894,455
	49,433,007	48,593,205	53,570,024	54,295,616	57,877,438
	10,835,227	16,827,249	12,443,315	11,192,915	12,227,451
	2,466,527	2,364,015	2,311,337	2,355,311	2,457,293
	1,690,706	-	-	-	-
	303,591	554,405	583,215	558,868	569,302
	15,296,051	19,745,669	15,337,867	14,107,094	15,254,046
\$	64,729,058	\$ 68,338,874	\$ 68,907,891	\$ 68,402,710	\$ 73,131,484

County of Winnebago, Illinois
Changes in Net Position
Last Nine 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.

	2010	2011	2012	2013	2014
\$	(95,688,760)	\$ (86,501,471)	\$ (81,970,688)	\$ (87,126,164)	\$ (95,386,248)
	(4,892,179)	1,551,675	(2,785,092)	(4,231,231)	(3,860,299)
\$	(100,580,939)	\$ (84,949,796)	\$ (84,755,780)	\$ (91,357,395)	\$ (99,246,547)

\$	40,668,693	\$ 34,184,743	\$ 34,336,135	\$ 35,436,964	\$ 36,782,848
	979,387	1,076,078	1,057,424	1,086,823	1,174,436
	4,119,207	5,114,164	5,165,611	5,657,755	5,725,297
	7,265,948	7,556,066	7,781,995	7,883,257	8,098,374
	25,880,590	26,532,122	26,969,212	27,016,241	27,607,304
	4,923,413	5,254,065	4,374,012	4,963,335	5,137,302
	755,828	895,589	918,351	994,437	1,116,959
	6,304,179	5,863,087	6,342,020	5,921,754	849,986
	6,839,346	2,386,360	2,483,083	1,973,864	1,268,302
	306,961	143,371	134,463	93,527	59,610
	(3,413,000)	280,857	257,000	42,826	263,000
	94,630,552	89,286,502	89,819,306	91,070,783	88,083,418

	-	2,932,359	2,830,353	2,672,499	2,033,085
	164,779	149,907	-	-	-
	36	8	742	756	1,275
	3,413,000	(280,857)	(257,000)	(42,826)	(263,000)
	3,577,815	2,801,417	2,574,095	2,630,429	1,771,360
\$	98,208,367	\$ 92,087,919	\$ 92,393,401	\$ 93,701,212	\$ 89,854,778

\$	(1,058,208)	\$ 2,785,031	\$ 7,848,618	\$ 3,944,619	\$ (7,302,830)
	(1,314,364)	4,353,092	(210,997)	(1,600,802)	(2,088,939)
\$	(2,372,572)	\$ 7,138,123	\$ 7,637,621	\$ 2,343,817	\$ (9,391,769)

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

(modified accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
General Fund				
Nonspendable in form - inventory	\$ -	\$ -	\$ -	\$ -
Reserved/Restricted	-	447,550	186,599	101,869
Assigned	-	-	-	-
Unreserved/Unassigned	15,471,019	15,325,630	14,449,681	7,096,792
Total General Fund	\$ 15,471,019	\$ 15,773,180	\$ 14,636,280	\$ 7,198,661
All Other Governmental Funds				
Nonspendable in form - prepaid expenditures	\$ -	\$ -	\$ -	\$ -
Reserved/Restricted	14,438,848	37,322,223	33,559,508	28,534,511
Unreserved/Unrestricted reported in				
Special revenue funds	64,435,291	43,168,182	42,097,752	38,120,173
Debt service funds	-	-	-	(65,208)
Capital project funds	33,459,360	19,553,740	12,187,087	(514,118)
Assigned				
Public safety	-	-	-	-
Capital projects	-	-	-	-
Public health	-	-	-	-
Highways and streets	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	\$ 112,333,499	\$ 100,044,145	\$ 87,844,347	\$ 66,075,358

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>	<i>2014</i>
\$	-	\$ 70,911	\$ 160,149	\$ 146,284	\$ 84,895
	151,589	-	-	-	-
	-	-	-	-	200,000
	10,209,791	11,855,772	13,111,073	12,870,465	13,119,243
\$	10,361,380	\$ 11,926,683	\$ 13,271,222	\$ 13,016,749	\$ 13,404,138

\$	-	\$ -	\$ -	\$ -	\$ 29,227
	35,076,197	55,071,335	55,556,298	64,715,086	64,648,773
	37,918,895	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	4,443,563	4,926,095	328,013	328,013
	-	2,468,017	2,212,888	3,054,378	3,177,871
	-	1,654,327	-	-	-
	-	4,253,772	8,288,071	297,716	-
	-	(450,670)	(191,552)	(267,144)	(375,406)
\$	72,995,092	\$ 67,440,344	\$ 70,791,800	\$ 68,128,049	\$ 67,808,478

County of Winnebago, Illinois
Changes in Fund Balances, Governmental Funds,
Last Nine 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.

	2010	2011	2012	2013	2014
\$ 73,955,983	\$ 69,975,097	\$ 70,862,114	\$ 72,417,612	\$ 75,444,498	
40,056,706	35,797,876	35,817,794	36,907,522	41,122,907	
22,239,473	18,364,562	19,922,309	19,174,240	16,711,334	
1,364,338	4,063,815	4,562,522	5,283,893	4,841,227	
1,244,095	1,369,830	1,292,518	1,156,328	1,220,867	
1,430,769	143,371	134,464	93,527	59,610	
4,250,560	3,139,907	3,198,670	3,235,378	3,657,519	
\$ 144,541,924	\$ 132,854,458	\$ 135,790,391	\$ 138,268,500	\$ 143,057,962	
\$ 18,458,779	\$ 13,668,349	\$ 15,607,535	\$ 16,554,104	\$ 16,503,188	
58,226,550	55,058,505	56,396,803	61,012,119	63,171,618	
9,750,329	9,071,694	9,121,707	9,190,738	9,882,071	
18,131,987	16,901,253	16,814,070	15,905,375	15,212,852	
14,955,689	14,485,897	16,678,131	17,807,618	18,925,239	
4,443,103	-	-	-	-	
7,920,000	9,142,537	9,396,952	10,646,761	11,108,574	
7,037,247	7,286,462	6,255,194	5,859,179	5,641,954	
19,004,874	8,347,378	5,054,815	13,563,260	7,826,008	
\$ 157,928,558	\$ 133,962,075	\$ 135,325,207	\$ 150,539,154	\$ 148,271,504	
\$ (13,386,634)	\$ (1,107,617)	\$ 465,184	\$ (12,270,654)	\$ (5,213,542)	
-	-	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	4,000,000	
131,729	269,580	786,377	8,667,861	-	
-	-	-	700,000	-	
1,138,929	-	-	2,089,438	818,360	
15,815,781	16,062,800	15,824,447	17,057,923	15,136,152	
(18,899,781)	(15,831,943)	(15,617,447)	(17,065,097)	(14,873,152)	
\$ 525,111	\$ 329,050	\$ 3,674,112	\$ 9,352,430	\$ 5,081,360	
(12,861,523)	(778,567)	4,139,296	(2,918,224)	(132,182)	
10.31%	12.61%	11.89%	11.91%	11.85%	

County of Winnebago, Illinois
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Levy Years

<i>Levy Year</i>	<i>Real Property</i>		<i>Railroad Property</i>		<i>Total</i>		<i>Total Direct Tax Rate</i>
	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	
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
2013	3,824,740,274	11,474,220,822	7,383,675	22,151,025	3,832,123,949	11,496,371,847	1.0329

Source: Winnebago County Supervisor of Assessments Office

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

County of Winnebago, Illinois
Direct and Overlapping Property Tax Rates
Last Nine Levy Years

(rate per \$1,000 of assessed value)

<i>Year taxes are payable</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
County of Winnebago									
General	0.2500	0.2473	0.2500	0.3203	0.3274	0.3520	0.3292	0.3554	0.4306
Special Revenue	0.5400	0.5358	0.5204	0.4632	0.4660	0.4779	0.5384	0.5869	0.6023
City Rates									
City of Rockford	2.2601	2.2527	2.2026	2.2085	2.2297	2.3595	2.5191	2.8178	3.0811
City of South Beloit	1.0054	0.9358	0.8745	0.8554	0.8616	0.9222	0.9796	1.0656	1.1395
Community College Rates	.4471 - .5282	.4660 - .5422	.4410 - .5484	.4578 - .5454	.4583 - 5624	.4503 - 5587	.4541 - .5745	.4477 - .6434	.4630 - .7236
Village Rates	.2320 - .8197	.2274 - .8124	.2268 - .7895	.2239 - .7928	.2302 - .8728	.2342 - .7386	.2522 - .7492	.2882 - .8376	.2954 - .8805
Forest Preserve Rate	0.0994	0.0951	0.0905	0.0859	0.0859	0.0898	0.0956	0.1072	0.1165
Fire District Rates	.0600 - .7214	.2806 - .7239	.0547 - .7210	.0556 - .7306	.0562 - .6930	.0599 - .7260	.0639 - .7342	.0723 - .8214	.0812 - .9166
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	3.5108 - 4.4356
High School Rate	2.3333	2.3711	2.2614	2.2378	2.2624	2.4029	2.5025	2.3729	2.5241
Library District Rates	.1481 - .3171	.1501 - .3156	.1488 - .3147	.1491 - .3233	.1451 - .3309	.1538 - .3564	.1602 - .3860	.1790 - .4422	.1878 - .4724
Multi-Township District Rates	.0397 - .0539	.0366 - .0529	.0360 - .0497	.0311 - .0462	.0312 - .0447	.0307 - .0456	.0321 - .0448	.0358 - .0487	.0381 - .0518
Park District Rates	.1108 - .7525	.1107 - .7360	.1082 - .7198	.1088 - .7319	.1076 - .7455	.1092 - .7869	.1003 - .8432	.1133 - .9522	.1237 - 1.0577
Road District Rates	.0371 - .3084	.0358 - .3163	.0346 - .3136	.0344 - .3079	.0344 - .3998	.0367 - .4146	.0377 - .4252	.0417 - .4496	.0457 - .4546
Sanitary District Rates	.0383 - .1342	.0365 - .1237	.0359 - .1221	.0339 - .1243	.0344 - .1268	.0340 - .1362	.0360 - .1469	.0398 - .1665	.0402 - .1856
Special District Rate	0.0430	0.0411	0.0323	0.0306	0.0302	0.0305	0.0315	0.0341	0.0380
Street Light District Rate	0.4036	0.4766	0.5103	0.5063	0.5195	0.5560	0.5889	0.6582	0.7524
Township Rates	.0862 - .4414	.0824 - .4521	.0810 - .4424	.0788 - .4302	.0793 - .3998	.0806 - .4303	.0859 - .4400	.0978 - .4579	.1072 - .4630
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	5.2865 - 7.9019
Greater Rockford Airport	N/A	0.0893	.0884	.0890	0.0901	0.0954	0.0937	0.1024	0.1043

Source: Winnebago County Clerk's Office

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

<i>Taxpayer</i>		<i>2014 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>	<i>2005 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>
Lowe's Home Centers, Inc.	\$	13,759,595	1	0.36%	-	-	0.00%
CBL/Cherryvale LLC		12,901,090	2	0.34%	13,914,227	1	0.35%
Beloit Memorial Hospital		10,865,940	3	0.28%	-	-	0.00%
Greater Rockford Airport Authority		10,721,332	4	0.28%	12,877,791	2	0.32%
Forest Plaza, LLC		6,536,961	5	0.17%	-	-	0.00%
Petry Jeffrey		4,848,970	6	0.13%	-	-	0.00%
Two Star Property Co., Inc.		4,641,091	7	0.12%	5,464,134	5	0.14%
Anderson Rockford Properties, LLC		4,589,423	8	0.12%	-	-	0.00%
Edward Rose Associates, Inc.		4,302,884	9	0.11%	4,304,782	10	0.11%
Menard, Inc		4,290,401	10	0.11%	4,895,231	6	0.12%
Hamilton Sundstrand Corp.		-	-	0.00%	7,048,920	3	0.18%
Rock River Valley Industrial Park		-	-	0.00%	6,247,853	4	0.16%
Fairhaven Christian Home		-	-	0.00%	-	-	0.00%
Commonwealth Edison		-	-	0.00%	4,566,208	7	0.12%
Simon Property Group		-	-	0.00%	4,799,277	8	0.11%
Market Shopping Center LLC		-	-	0.00%	-	-	0.00%
Swedish American Hospital		-	-	0.00%	4,471,322	9	0.11%
	\$	77,457,687		2.02%	\$ 68,589,745		1.72%

Source: Winnebago County Clerk's Office

Note: The above figures for 2014 represent the Assessed Valuation related to the 2013 tax levy paid in 2014.

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

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	(Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2014	\$ 43,439,900	\$ (150,799)	\$ 43,289,101	\$ 41,796,847	96.55%	\$ 1,369,110	\$ 43,165,957	99.72%
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 County files its property tax levies in October. If the tax bills are mailed prior to May 1 of the subsequent year, the property taxes are due in two equal installments on June 1 and September 1 of that year. If tax bills are mailed after May 1, the first installment is due 30 days after the mailing date and the second installment is due September 1. Tax collections are normally distributed to the taxing districts within 30 days of collection.

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

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

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

Fiscal Year	Governmental Activities					Business-Type				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 and Certificates	Alternate Revenue Debt	Installment Note	Short-Term Debt Payable	Leases	General Bonded Debt	Alternate Revenue Debt	Leases						
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	1.380%	507.64	44.98	0.09%	
2014	16,241,752	123,290,000	14,420,000	-	1,791,267	1,513,248	-	71,413	157,327,680	***	532.83	55.01	0.14%	

* See Demographic Statistics schedule at page 200 for personal income and population data.

*** 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

<i>Fiscal Year</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Debt Limit	\$ 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	\$ 108,626,657
Total Net Debt Applicable to Limit	<u>7,563,871</u>	<u>7,791,254</u>	<u>17,457,061</u>	<u>19,474,063</u>	<u>15,927,428</u>	<u>15,370,579</u>	<u>17,130,000</u>	<u>14,035,000</u>	<u>14,960,000</u>	<u>17,755,000</u>
Legal Debt Margin	<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>	<u>\$ 90,871,657</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4.08%	3.90%	8.14%	8.57%	11.63%	11.21%	12.89%	11.03%	12.77%	16.34%
Legal Debt Margin Calculation for Fiscal 2014										2.875%
Equalized Assessed Value										<u>\$ 3,778,318,495</u>
Debt Limit										\$ 108,626,657
Debt Applicable to Limit										
General Obligation Bonds										141,045,000
Bonded debt excluded from long-term debt										<u>(123,290,000)</u>
Total net debt applicable to debt limit										<u>17,755,000</u>
LEGAL DEBT MARGIN										<u>\$ 90,871,657</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
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	10,872,551	36,823	10.7
2014	295,266	*	*	8.6

(1) The Official 2000 Census figure was used for 2004 - 2009.
 The Official 2010 Census figure was used for 2010 - 2014.

(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
Current Year and Nine Years Ago

Current Year

<i>Employer</i>	<i>2014 Employees</i>	<i>Rank</i>	<i>Percentage of Total County Employment</i>	<i>2005 Employees (1)</i>	<i>Rank</i>	<i>Percentage of Total County Employment</i>
Rockford School District 205 (1)	4,800	1	3.53%	3,758	2	2.64%
Chrysler, Inc.	2,714	2	2.00%	2,100	7	1.47%
Swedish American Health System	2,600	3	1.91%	2,500	6	1.76%
Rockford Memorial Hospital	2,500	4	1.84%	3,000	5	2.11%
Hamilton Sundstrand	2,000	5	1.47%	3,000	5	2.11%
OSF Saint Anthony Medical Center	2,000	5	1.47%	1,970	9	1.38%
Rockford Park District	1,739	6	1.28%	1,525	11	1.07%
Wal-Mart Stores	1,611	7	1.18%	-	-	-
Harris Bank N.A.	1,600	8	1.18%	-	-	-
Freeport Health Network	1,490	9	1.10%	1,500	12	1.05%
County of Winnebago	1,401	10	1.03%	-	-	-
Mercy Hospital	1,300	11	0.96%	3,500	4	2.46%
Schnuck Markets, Inc	1,300	11	0.96%	-	-	-
United Parcel Service	1,200	12	0.88%	2,000	8	1.40%
Woodward Aircraft Engine System	1,200	12	0.88%	-	-	-
General Motors	-	-	-	3,800	1	2.67%
Amcore Financial Inc.	-	-	-	1,600	10	1.12%
Woodward Governor Company	-	-	-	-	-	-
Textron	-	-	-	3,655	3	2.57%
Honeywell	-	-	-	2,000	8	-
	29,455		21.67%	35,908		23.81%

Source: 2010-2013 Illinois Manufacture's Directory, 2010-2013 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

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

<i>Function/Program</i>	<i>Full-time Equivalent Employees at September 30</i>								
	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
General Government	167.0	188.0	180.0	157.5	148.5	151.5	151.5	141.0	142.0
Public Safety	518.0	625.0	640.5	617.0	588.0	562.0	550.0	561.5	565.0
Highways and Streets	62.0	61.0	63.0	62.0	58.0	59.0	58.5	53.0	54.5
Health and Welfare	449.0	505.0	459.0	435.5	419.5	407.5	414.0	414.0	394.0
Judicial	266.0	303.0	304.0	298.5	265.5	278.5	266.0	293.0	293.5
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	1,449.0

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 Eight Years

<i>Function/Program</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
General Government								
Supervisor of Assessments								
Number of Assessment Notices	124,553	29,774	37,647	28,910	122,147	26,482	30,810	15,332
Number of Appeals	1,996	2,716	5,414	5,318	7,856	6,319	5,976	4,089
Real Estate Transfer Declarations Processed	8,496	5,361	3,952	3,591	2,778	6,309	4,469	5,414
Total Exemptions (All Types)	126,827	128,563	129,279	126,780	122,695	122,987	125,979	126,573
County Clerk's Office								
Birth Certificates Issued	5,179	5,219	4,999	4,823	4,638	4,602	5,048	4,567
Death Certificates Issued	2,728	2,831	2,705	2,818	2,930	2,881	3,251	3,064
Marriage Certificates Issued	2,085	1,928	1,755	1,820	1,121	1,846	1,743	2,085
Civil Union Certificates Issued	*	*	*	*	52	51	*9/874	8
Raffle Licenses Issued	300	318	280	286	178	224	297	302
County Treasurer								
Number of Real Estate Parcels Billed	144,803	146,798	147,902	148,115	148,285	126,315	126,224	126,210
Number of Certified Mailed	7,065	7,078	6,399	7,904	7,504	7,863	7,630	7,020
Recorder of Deeds								
Total Documents Recorded	77,374	58,539	64,039	52,085	48,830	51,465	53,120	41,933
Total Mortgages Recorded	18,858	14,266	16,388	12,715	11,118	11,845	11,372	7,711
Total Deeds Recorded	12,166	9,396	8,641	8,073	7,553	8,476	9,890	9,658
Total Foreclosures Recorded	459	566	656	783	670	879	703	425
Regional Planning & Economic Development								
Number of Building Permits Issued	3,926	3,131	2,475	2,605	3,759	3,701	3,259	4,422
Public Safety								
Sheriff's Departments								
Bookings	20,815	20,968	19,153	16,839	15,341	16,046	15,629	N/A
Release/Bond Out	20,612	20,769	19,128	16,632	15,285	16,083	15,701	N/A
911 Calls Handled	112,920	121,619	113,134	110,106	113,755	113,300	103,227	N/A
Accident Reports	1,512	1,241	1,163	903	865	835	875	N/A
Traffic Citations Issued	9,353	11,250	10,412	8,441	8,763	10,670	10,871	N/A
Average Jail Population	665	758	801	856	761	1,019	953	N/A
Vehicles Impounded	1,778	1,975	1,588	1,558	1,320	1,783	1,649	N/A
Meals Provided to Inmates and Staff	799,000	990,773	1,067,850	991,044	1,635,589	1,210,762	1,124,827	N/A

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

<i>Function/Program</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
<i>Public Safety (Continued)</i>								
Animal Services								
Number of Dogs Adopted	700	950	800	750	659	694	561	511
Number of Cats Adopted	950	900	900	650	654	701	769	681
<i>Highways and Streets</i>								
Miles of Maintained County Roads	295	306	306	303	303	303	311	303
<i>Health and Welfare</i>								
County Health Department								
Family Case Management								
Number Served	8,702	8,199	8,552	7,904	6,658	6,721	6,175	N/A
Women, Infants & Children								
Total Case Load	7,522	8,122	8,415	7,655	7,315	7,382	7,343	N/A
Clients	13,282	13,473	14,799	13,775	12,945	12,825	9,610	N/A
Total Visits	33,879	36,950	40,612	34,308	33,137	34,054	32,462	N/A
KidCare - State Health Ins. Program								
Children Enrolled	349	395	410	430	354	287	286	N/A
Lead Screening and Testing								
Tests Performed	1,384	1,420	647	919	689	606	280	N/A
Social Work/Mental Health								
Number Served	486	391	461	450	354	1,660	1,603	N/A
Health Works - Foster Children Health Care								
Number Served	1,180	1,201	1,439	1,632	1,471	1,235	622	N/A
Sexually Transmitted Diseases								
Total Clinic Visits	6,801	5,012	5,602	5,491	4,907	3,996	3,813	N/A
Ryan White Programs								
Number Served	273	320	411	426	435	441	473	N/A
Health Promotion/Awareness								
Screenings/Immunizations	16,227	17,600	18,001	11,530	11,805	10,539	10,074	N/A
Women's Health								
Women's Health Clients	5,602	4,990	4,236	7,410	7,073	6,781	5,738	N/A
Breast & Cervical Screenings	1,599	1,035	1,272	1,100	1,200	1,306	1,603	N/A
Stand Against Cancer Clients	N/A	88	75	79	66	39	32	N/A
Neighborhood Environmental								
Hotel & Motel Inspections	40	31	35	11	25	58	35	N/A
Total of All Inspections Types Completed	12,517	11,151	11,870	10,133	9,801	8,072	7,869	N/A

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

<i>Function/Program</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
<i>Health and Welfare (Continued)</i>								
County Health Department (Continued)								
Pollution Control								
Number of Inspections	1,989	1,428	1,240	1,407	1,679	1,693	1,725	N/A
Public Facilities Sanitation								
Facilities Inspections	3,625	3,833	5,109	3,298	5,503	4,871	4,524	N/A
Laboratory - Water & Pollen Tests								
Number of Environmental Tests	19,787	24,206	8,622	8,892	12,252	8,203	11,076	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	74,386
Veteran's Assistance Commission								
Monthly Average Case Load	N/A	28	30	34	49	50	50	59
Total Veterans Assisted	N/A	826	945	1,040	1,269	1,334	1,321	1,410
Total Monetary Assistance Provided	N/A	72,856	77,931	94,350	132,950	139,676	149,566	178,422
<i>Culture and Recreation</i>								
Veteran's Memorial Hall - Museum & Reception Hall								
Total Number of Visits	N/A	N/A	N/A	N/A	16,280	19,018	19,163	17,507
Total Number of Events	N/A	N/A	N/A	N/A	248	324	324	302
<i>Judicial</i>								
Court Services								
Total Adult Probation Cases	3,323	3,215	3,141	3,204	4,072	6,153	6,352	6,640
Total Juvenile Probation Cases	315	339	495	388	942	1,263	1,151	989
Population	12	14	22	24	44	49	45	41
Juveniles Admitted to Detention Home During the Year	945	972	766	738	672	580	616	540
Circuit Clerk's Office - 17th Judicial Circuit								
Total Cases Filed	106,186	103,534	98,596	88,780	82,092	80,465	77,143	73,089
Juvenile Cases Filed	743	1,011	974	940	732	1,076	1,012	828
Criminal Felony Cases Filed	4,931	5,164	4,082	3,911	3,634	3,748	3,462	3,147
Criminal Misdemeanor Cases Filed	9,245	9,770	6,358	5,092	4,285	4,516	4,294	4,469
DUI Cases Filed	1,743	1,893	1,802	1,722	1,577	1,630	1,504	1,370
Traffic Cases Filed	70,944	67,154	66,007	58,150	54,362	51,492	50,098	47,038
Other Cases Filed	18,580	18,542	19,373	18,965	17,502	18,003	16,773	16,237

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

<i>Function/Program</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Judicial (Continued)								
Child's Advocacy Center - Abuse Agency								
Number of Referrals	N/A	695	593	593	578	576	560	568
Interviews Conducted	N/A	426	386	376	338	374	300	356
People Who Received Support Services	N/A	2,057	1,167	1,262	1,317	1,444	1,163	1,075
Number of Cases Closed	N/A	99	176	276	246	272	264	323
Number of Arrests	N/A	34	62	44	60	61	56	61
Number of People Charged	N/A	57	32	41	36	59	39	28
Circuit Court								
Law Library Legal Self Help Center Visitor Totals	N/A	4,168	4,609	5,299	6,443	6,386	6,664	6,229
Coroner's Office								
Total Number of Calls	N/A	2,605	2,588	2,564	2,835	2,614	2,802	2,871
Total Number Transported	N/A	389	380	384	378	393	407	406
Total Number of Autopsies	N/A	352	288	274	283	281	330	317

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 Eight Years*

<i>Function/Program</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
General Government								
County Purchasing Department								
Vehicle Pool	N/A	N/A	N/A	19	18	17	19	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	1,212
Number of Patrol Boats	3	3	3	3	3	3	2	3
Number of Fleet Vehicles	N/A	N/A	N/A	160	150	131	150	150
Animal Services								
Vehicle Pool	N/A	N/A	12	12	9	12	13	12
Highways and Streets								
Miles of Maintained County Roads	295	306	306	303	303	303	311	303
Number of County Road Traffic Signals	47	51	55	65	58	58	59	63
Number of County Road Bridges	98	94	87	85	85	85	83	86
Number of Vehicles and Light Equipment	N/A	N/A	N/A	N/A	112	112	153	209
Number of Heavy Equipment Items	N/A	N/A	N/A	N/A	232	232	80	109
Health and Welfare								
County Health Department								
Number of Health Department Facilities	6	6	6	6	3	3	3	3
County Nursing Home - River Bluff								
Number of Nursing Home Beds	304	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	110,960
Judicial								
Court Services								
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	3	2	2	2	2	3	3
Circuit Court								
Law Library Holdings/Books (estimate)	N/A	N/A	N/A	N/A	N/A	N/A	16,000	16,000
Culture and Recreation								
County Forest Preserve District								
Forest Preserve Acreage	N/A	9,575	9,570	9,560	9,664	*	*	*
Golf Courses	N/A	3	3	3	3	*	*	*
Number of Picnic Shelters	N/A	27	27	27	27	*	*	*
Forest Preserve Parks	N/A	40	41	41	41	*	*	*
Number of Vehicles	N/A	N/A	36	38	38	*	*	*
Number of Plows	N/A	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.

* 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 financial report.

**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