

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2015

Prepared by

Winnebago County Finance Office

County of Winnebago, Illinois

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Introductory Section

County of Winnebago

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Rockford, Illinois 61101

STEVEN M. CHAPMAN
COUNTY ADMINISTRATOR

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June 30, 2016

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, 2015. 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.



It is our mission to provide high quality services and promote a safe community for all people in Winnebago County

2016 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. Commercial and Industrial development has improved due to expansion at manufacturing plants and development outside of Rockford. Single-family housing starts have remained stagnant, but Multi-family dwelling starts have increased for the rental markets.

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. An industrial park called "Rock 39" along Interstate 39 at the southern tip of the county has added a FedEx 186,000 square foot distribution center at a cost of \$20 million dollars. A freight terminal is also located in the park. The county has created a water district along with supporting infrastructure to assist in the marketability of the industrial park.

The three area hospitals and supporting facilities continue to expand to not only serve county residents, but also residents from neighboring counties and states. MercyRockford Health System announced in August, 2015 plans to create one hospital on two campuses in Rockford enhancing access and health care services for the Rockford community and surrounding areas. The new MercyRockford Health System formed by the merger of Mercy Health System and Rockford Health System in January, 2015, plan to continue operating the current hospital campus on the West side of Rockford and to construct a second campus on 263 acres at the intersection of E. Riverside Boulevard and I-90. Estimated cost of the plan to develop the two campuses for the future is \$400 million dollars. Construction on the new hospital is expected to start in the Spring, 2016.

OSF Saint Anthony Hospital also announced plans in April, 2015 for an \$85 million dollar expansion of its Rockford Campus. OSF plans include a 144,000 square foot, four-story pavilion to house 78 private rooms for medical and surgical beds. Semi-private rooms in the hospital would be converted to private rooms, allowing for 190 private rooms. Construction has commenced on the addition. Swedish American Hospital, a division of the University of Wisconsin Medical System, 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, opened a new 450,000 square foot facility in the County which will produce fuel pumps, air valves and other components that help power the Boeing 787 Dreamliner, the Airbus 320 among other planes. It is anticipated that employment may increase by an additional 700 employees in the next six years.

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 finished east to Interstate 90 in 2015. A new retail development on the east side of Rockford, called Perryville Promenade, completed construction of its anchor store, Meijer Grocery Store. Another Meijer Grocery Store was constructed at the same time in Machesney Park along Route 173.

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 \$148,000 in Fund Balance. The 1% Public Safety Sales Tax Fund experienced an increase in fund balance of \$278,000. This was due to a reduction in expenditures for Personnel and Supplies and Services.

The County sold \$3,085,000 in Debt Certificates June, 2015 to fund various renovation and HVAC improvements to County Buildings. The HVAC improvements are designed to improve energy efficiencies and reduce costs.

Fiscal Year 2016 will continue to be a challenge due to the local and state economy and the absence of a State of Illinois Fiscal Year 2016 budget. Lack of funding from the State for certain Health Department grants has required Personnel reductions. Other revenues from the State to the County have been delayed due to no State budget.

The focus of County Board Chairman, Scott H. Christiansen, has been on economic development and the resulting creation of jobs or sustaining jobs in the area. Road infrastructure by the county has opened up areas for development. 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 which was 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 has also obligated funds from the Host Fee for 20 years to pay a portion of the bonds to assist the Airport Authority in constructing an aircraft maintenance facility to be leased to AAR Corp. The City of Rockford is also contributing funds for that time period. The facility located on Airport property will cost \$40 million dollars with 200,000 square feet and employ 500 people. Occupancy is expected in 2016.

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. Occupancy of the renovated facility will occur in June, 2016. In addition, outdoor improvements will be 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. Work is proceeding on the Sportscore II facility renovations.

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 650 over the last three years.

The County Board Chairman has pushed the collection of past due fees and fine monies ordered through the courts. A new collection firm, Harris and Harris, was hired to become more aggressive. In the first four years, \$7.6 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 \$12,000 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, 2014. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

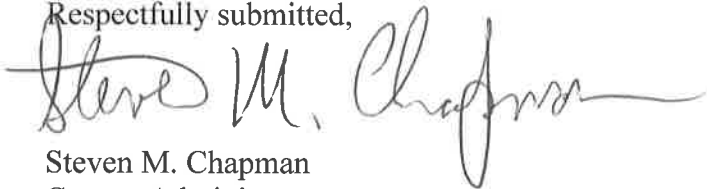
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States 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-three years (fiscal year ended 1988-2003 and 2005-2014). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

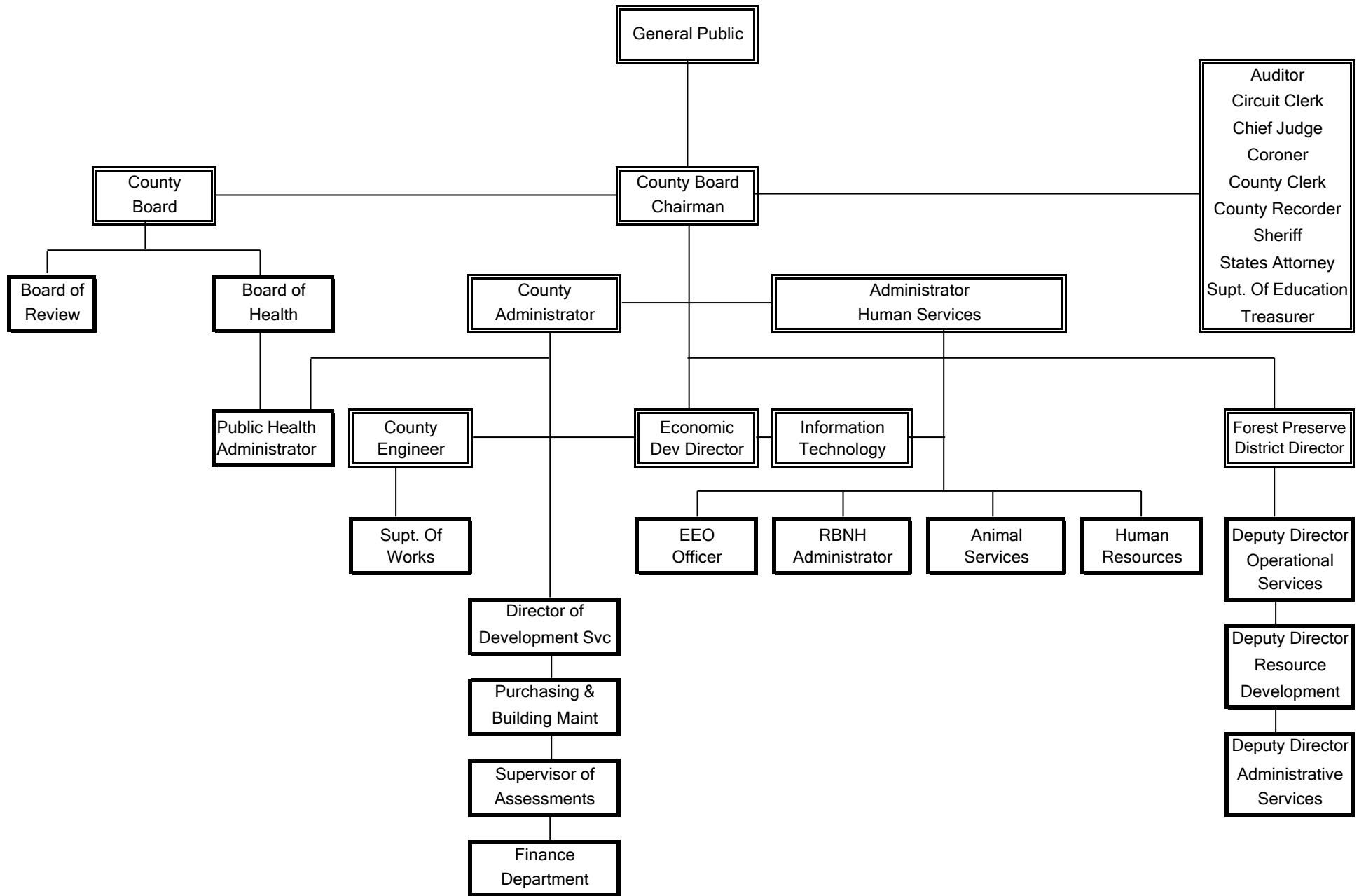
ACKNOWLEDGMENTS

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,



Steven M. Chapman
County Administrator



County of Winnebago, Illinois

Principal Officials

September 30, 2015

County Board Members

Ted Biondo
Dave Fiduccia
Burt Gerl
Angie Goral
John Guevara
Joe Hoffman
Gary Jury
Dave Kelley
David Boomer
Keith McDonald
Eli Nicolosi

Faye Lyon
Dorothy Redd
Julio Salgado
Steve Schultz
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
Gary L. Caruana, 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, 2014

Executive Director/CEO

Financial Section

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Winnebago, Illinois (the County), as of and for the year ended September 30, 2015, 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, 2015, 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.

Change in Accounting Principle

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, during the year ended September 30, 2015. The implementation of this guidance resulted in changes to the pension related liabilities, deferred inflows and outflows of resources, the pension related expense, notes presented in the notes to the basic financial statements and to the required supplementary information. The effect of this change is disclosed in Note 4L to the financial statements. Our opinion is not modified with respect to this matter.

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, the 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 June 30, 2016, 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 LP

Rockford, Illinois
June 30, 2016

Management's Discussion and Analysis

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

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, 2015. 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 and deferred inflows of the County exceeded its liabilities and deferred inflows at September 30, 2015, by \$213.1 million.
- The net position of the governmental type activities decreased 7.3% and the business type activities decreased 11.6%, respectively.
- The general revenues of governmental activities remained consistent with the amount reported in 2014. Program revenues increased \$2.4 million or 4.2%. During the same period governmental activities expenses increased \$2.9 million or 1.9%.
- As of September 30, 2015, the County's governmental funds reported a combined ending fund balance of \$81.6 million, an increase of \$.6 million in comparison with the prior year. Approximately \$12.0 million is unassigned and available for spending at the government's discretion.
- At the end of the current fiscal year unassigned fund balance for the General Fund was \$12.5 million or 24.9% of total General Fund expenditures. In comparison, the prior year unassigned/unreserved fund balance was \$13.1 million or 27% 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, 2015

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 fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

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, Court Services Grants Fund, Community Development Grants Fund, City Election Fund, Hotel/Motel Tax Fund, and Water - Baxter Street 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
Management's Discussion and Analysis
September 30, 2015

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 and deferred outflows exceeded liabilities and deferred inflows by \$213.1 million at the close of the most recent fiscal year. Net position decreased \$17.5 million from \$221.4 million, as restated, to \$213.1 million or 3.8% from the prior year.

Approximately 87.0% of the County's net position reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

County of Winnebago Net Position (Expressed in Thousands of Dollars)							
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>		
	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	
Current and other assets	137,733	\$ 135,870	\$ 11,370	\$ 11,781	\$149,103	\$ 147,651	
Capital assets	296,482	300,621	9,984	10,423	306,466	311,044	
Total assets	434,215	436,491	21,354	22,204	455,569	458,695	
Deferred outflows of resources	18,878	4,946	2,487	-	21,365	4,946	
Current liabilities	30,604	25,318	2,321	2,662	32,925	27,980	
Noncurrent liabilities	185,027	163,996	5,923	2,377	190,950	166,373	
Total liabilities	215,631	189,314	8,244	5,039	223,875	194,353	
Deferred inflows of resources	37,842	36,718	2,117	1,923	39,959	38,641	
Net position:							
Net investment in capital assets	173,726	170,842	8,569	8,726	182,295	179,568	
Restricted	61,305	61,064	-	-	61,305	61,064	
Unrestricted	(35,411)	(16,501)	4,911	6,516	(30,500)	(9,985)	
Total net position	<u>\$ 199,620</u>	<u>\$ 215,405</u>	<u>\$ 13,480</u>	<u>\$ 15,242</u>	<u>\$213,100</u>	<u>\$ 230,647</u>	

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

Net position of the County's governmental activities decreased by 3.8% (\$199.6 million compared to \$207.5 million - as restated.). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, decreased by 114.6% ((\$35.4) million compared to (16.5)\$ million). Restricted net position, those restricted mainly for capital projects and special purposes such as; maintenance, construction of County roadway, and various grant related activities increased by .4% or \$.2 million. The invested in capital assets, net of related debt category increased by 1.7% or \$2.9 million.

Net position of business-type activities decreased by 11.6% in 2015. The County generally can only use these net assets to finance the continuing operations of River Bluff Nursing Home, Animal Services, and the operations of 555 North Court Street building.

County of Winnebago Change in Net Position (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 34,110	\$ 31,820	\$ 17,619	\$ 15,254	\$ 51,729	\$ 45,118
Operating grants and contributions	20,811	23,163	-	-	20,811	15,722
Capital grants and contributions	5,378	2,894	-	-	5,378	7,563
General revenues:						
Taxes	86,865	86,493	1,928	2,033	88,793	91,633
Miscellaneous	758	1,268	-	-	758	1,974
Unrestricted investment earnings	66	60	-	1	66	96
Total revenues	147,988	145,698	19,547	17,288	167,535	162,106
Expenses:						
Government activities:						
General government	18,134	17,354	-	-	18,134	17,354
Public safety	69,306	67,902	-	-	69,306	67,902
Highway and streets	17,600	18,628	-	-	17,600	18,628
Health and welfare	14,786	15,120	-	-	14,786	15,120
Judicial	20,607	21,221	-	-	20,607	21,221
Interest on long-term debt	4,788	5,039	-	-	4,788	5,039
Nursing home	-	-	16,591	16,017	16,591	16,017
Animal services	-	-	2,654	2,628	2,654	2,628
Court Street activities	-	-	422	470	422	470
Contributions to other governments	10,979	8,000	-	-	10,979	8,000
Total expenses	156,200	153,264	19,667	19,115	175,867	172,379
Increase (decrease) in net position before transfers	(8,212)	(7,566)	(120)	(1,827)	(8,332)	(10,273)
Transfers	291	263	(291)	(263)	-	-
Net increase (decrease) in net position	(7,921)	(7,303)	(411)	(2,090)	(8,332)	(10,273)
Net position, October 1, as originally reported	215,405	228,688	15,242	17,332	230,647	246,020
Restatement	(7,864)	(5,980)	(1,351)	-	(9,215)	(5,980)
Net position, October 1, as restated	207,541	222,708	13,891	17,332	221,432	240,040
Net position, September 30	\$ 199,620	\$ 215,405	\$ 13,480	\$ 15,242	\$ 213,100	\$ 229,767

County of Winnebago, Illinois

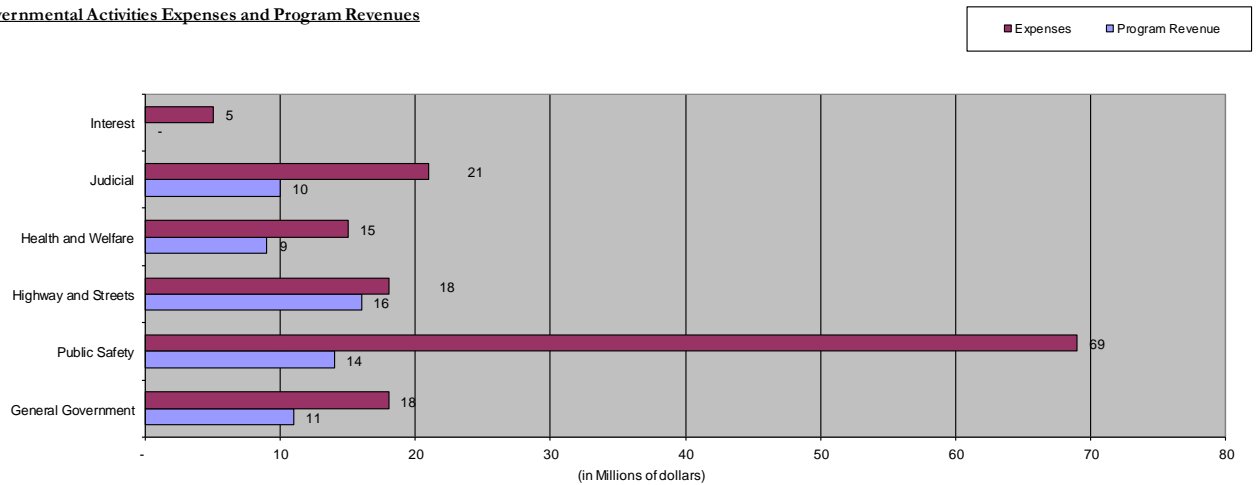
Management's Discussion and Analysis

September 30, 2015

- Governmental activities.** Governmental-type activities decreased the County's total net position, as restated, by \$7.9 million, accounting for 95% of the decrease in total government-wide net position.

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.

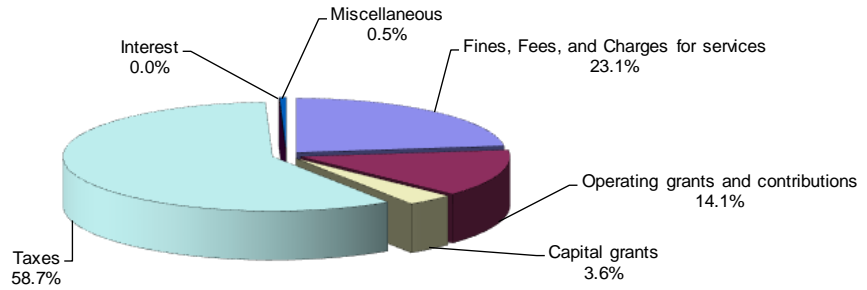
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2015

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

Governmental Activities Revenue by Source

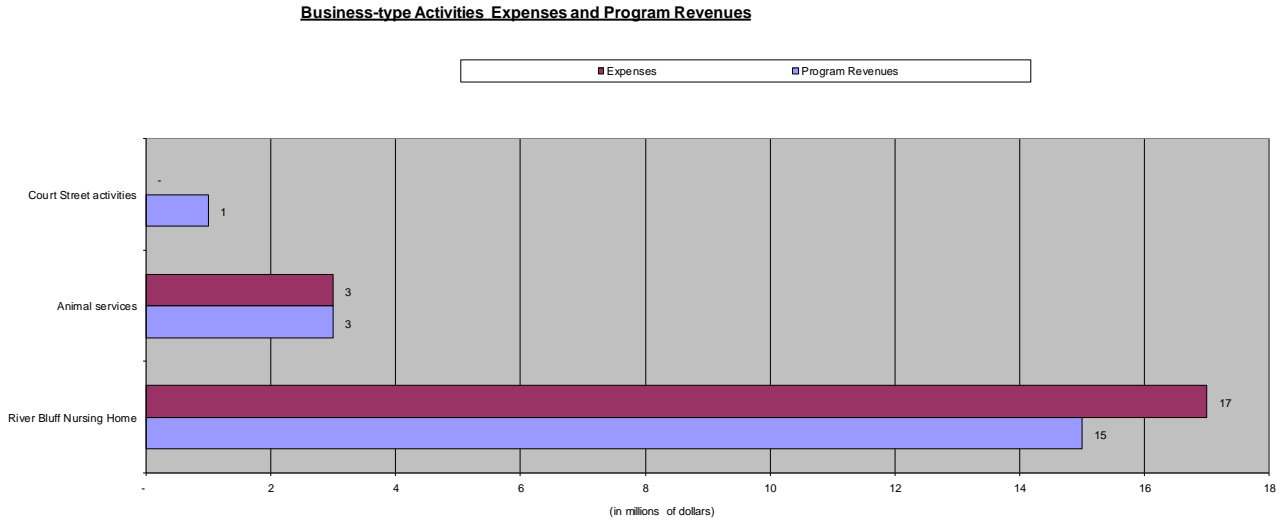


County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

Business-type activities. Business-type activities decreased the County's net position by \$.1 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2015 amounted to \$306.5 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 1.4%.

Capital Assets at Year-end (Net of Depreciation, in millions)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>
Land	\$ 20.8	\$ 20.6	\$ 0.3	\$ 0.3	\$ 21.1	\$ 20.1
Buildings	218.0	216.9	18.2	18.0	236.2	234.9
Improvements	0.4	0.4	-	-	0.4	0.4
Equipment	37.8	35.4	2.4	2.3	40.2	37.7
Infrastructure	198.0	191.1	-	-	198.0	191.1
Construction-in-progress	1.8	2.1	-	-	1.8	2.1
Subtotal	476.8	466.5	20.9	20.6	497.7	487.1
Accumulated Depreciation	(180.3)	(165.9)	(10.9)	(10.2)	(191.2)	(176.1)
Totals	\$ 296.5	\$ 300.6	\$ 10.0	\$ 10.4	\$ 306.5	\$ 311.0

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

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

- Several road projects
- Wellness Center remodel
- Acquisition of highway maintenance equipment
- Improvements to Memorial Hall
- Coroner freezer
- Ware Center renovation
- Improvements to the Public Safety Building HVAC
- Coroner file system

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 \$141.8 million in bonds outstanding versus \$150.1 million last year, a decrease of 5.5%, 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 2015, the County issued \$3,085,000 in General Obligation Debt Certificates, Series 2015A for the purpose of capital improvements to County facilities.

Outstanding Debt, at Year-end (In Thousands)	Governmental Activities		Business-type Activities		Totals	
	2015	2014	2015	2014	2015	2014
	General obligation bonds	\$ 18,061	\$ 16,241	\$ 1,344	\$ 1,513	\$ 19,405
Alternate revenue bonds	113,925	123,290	-	-	113,925	123,290
Unamortized bond premium	8,415	8,968	71	112	8,486	9,080
Totals	\$ 140,401	\$ 148,499	\$ 1,415	\$ 1,625	\$ 141,816	\$ 150,124

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.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

The County's General Fund in Fiscal Year 2015 recorded a decrease of \$475,904 over the fiscal year 2014 balance. In fiscal year 2014 the General Fund recorded an increase of \$387,389 from the previous year. Revenues increased \$1,044,738 from 2014 to 2015 due to charges for services increasing \$922,238 and Fines and forfeitures increasing 461,057. Taxes decreased \$234,035.

Property tax revenue decreased in the General Fund as the associated levy was decreased to support expenditures in other funds. Sales taxes decreased slightly reflecting a sluggish local economy and a slightly declining population. Fines and Forfeitures and Charges for Services increased primarily due to improved collection experience rather than an increase in filings. Expenditures increased \$1,915,368 which consisted primarily of increases in personnel costs.

2015 General Fund revenues actual to budget reflected a positive variance of \$181,353. The various taxes had a positive variance of \$112,872. Other significant variances which offset each other included State income tax allotments that were \$361,469 higher than anticipated and replacement tax allotments that were \$463,229 lower than anticipated. Additionally, charges for services were \$520,672 lower than anticipated and fines and forfeitures were \$563,134 higher than anticipated.

General Fund expenditures actual to budget reflected a positive variance of \$539,578. The savings were primarily in the supplies and services categories in several departments.

The Public Safety Sales Tax Fund reported an ending fund balance of \$15.6 million which is an increase of approximately \$280,000 from the prior year. Total revenues decreased approximately \$120,000 while total expenditures decreased approximately \$840,000.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$81.6 million, a decrease of \$556,000 in comparison with the prior year's balance. Approximately 15% of this total amount (\$12 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (4.6%) is assigned for public safety and capital projects. The remainder of fund balance (\$65.8 million) is restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$12.6 million), public safety (\$19.4 million), highways and streets (\$15.2 million) or is restricted for other purposes such as working cash, retirement, economic development (\$18.6 million).

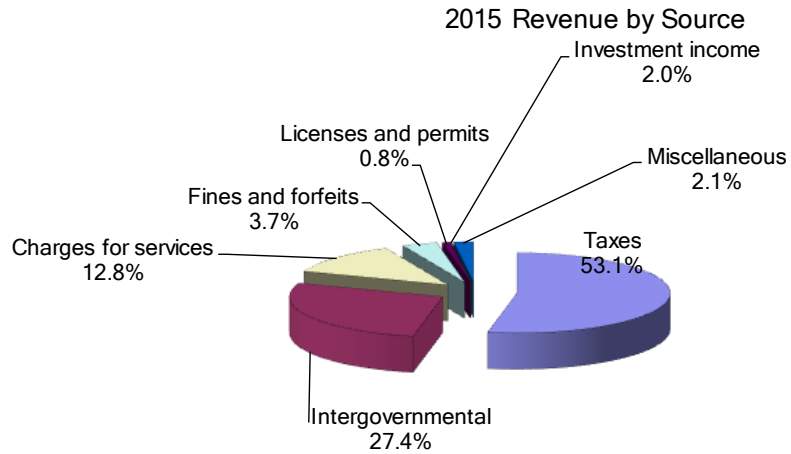
Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2015 and 2014.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

(\$000 omitted)			
<i>Revenue by Source:</i>	<i>2015</i>	<i>2014</i>	<i>% change</i>
Taxes	\$ 75,411	\$ 75,444	0.0%
Intergovernmental	38,986	41,123	-5.2%
Charges for services	18,223	16,711	9.0%
Fines and forfeitures	5,308	4,841	9.6%
Licenses and permits	1,146	1,221	-6.1%
Investment income	66	60	10.0%
Miscellaneous	2,915	3,658	-20.3%
	\$ 142,055	\$ 143,058	-0.7%



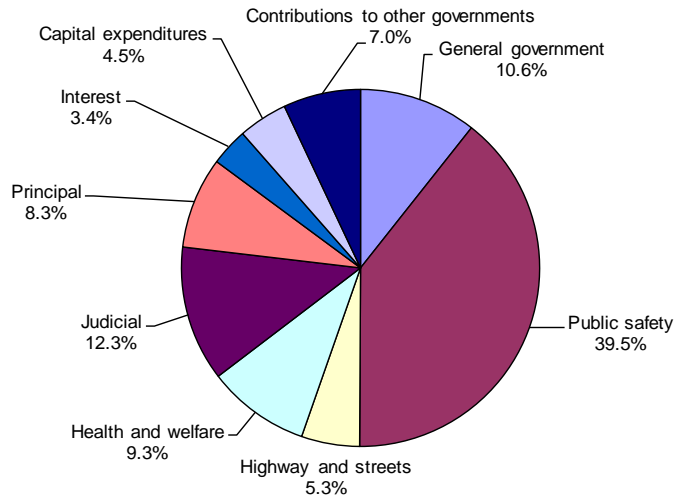
County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2015

(\$000 omitted)			
<i>Expenditures by Function:</i>	<i>2015</i>	<i>2014</i>	<i>% change</i>
General government	\$ 16,698	\$ 16,503	1.2%
Public safety	61,959	63,172	-1.9%
Highway and streets	8,258	9,882	-16.4%
Health and welfare	14,576	15,213	-4.2%
Judicial	19,245	18,925	1.7%
Debt service:			
Principal	13,001	11,109	17.0%
Interest	5,343	5,642	-5.3%
Capital expenditures	6,995	7,825	-10.6%
Contributions to other governments	10,979	-	100.0%
	\$ 157,054	\$ 148,271	5.9%

2015 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2015

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 \$.4 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</i>	<i>Animal</i>	<i>555</i>
	<i>Nursing</i>	<i>Services</i>	<i>Court</i>
	<i>Home Fund</i>	<i>Fund</i>	<i>Street Fund</i>
Total assets	\$ 16,004	\$ 1,812	\$ 3,538
Net position	8,617	1,359	3,504
Change in net position	(182)	(141)	(89)
Return on ending net position	-2.1%	-10.4%	-2.5%

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 \$1,139,479. The increase relates to requests for additional personnel and supplies and services. The County spent 99% of the final amount appropriated in the General Fund during 2015.

The revenue budget compared to actual was a positive variance of \$.2 million. The overall net change to the fund balance was a negative \$476,000.

Economic Factors and Next Year's Budgets and Rates. The County's 2016 budget for the General Fund was developed based on a slight reduction in revenues from the revised 2015 projections. These revenues reductions include state income tax and intergovernmental revenue. The following are major assumptions used in developing the budget for the 2016 fiscal year:

- Assessed valuation, which impacts property tax revenues, will decrease by 1%
- Replacement tax revenues will increase by 2% over the revised 2015 amount
- Quarter-cent sales tax revenues will increase by 1% over the revised 2015 amount
- State income tax revenue will decrease by 6.8% over the revised 2015 amount
- Health insurance costs will increase by 5%

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) 319-4207, 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, 2015

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
Current assets			
Cash and cash equivalents	\$ 74,672,617	\$ 3,538,451	\$ 78,211,068
Net receivables	60,992,970	7,647,068	68,640,038
Prepays	76,119	-	76,119
Inventory	113,122	114,083	227,205
Total current assets	135,854,828	11,299,602	147,154,430
Noncurrent assets			
Restricted investments	-	70,652	70,652
Other assets	200,000	-	200,000
Long-term receivables, net	1,678,455	-	1,678,455
Capital assets not being depreciated	22,592,419	274,979	22,867,398
Capital assets being depreciated, net	273,889,124	9,708,573	283,597,697
Total noncurrent assets	298,359,998	10,054,204	308,414,202
Total assets	434,214,826	21,353,806	455,568,632
Deferred outflows of resources			
Deferred charge on refunding	4,600,234	-	4,600,234
Pension items - IMRF	14,277,893	2,486,660	16,764,553
Total deferred outflows of resources	18,878,127	2,486,660	21,364,787
Total assets and deferred outflows of resources	\$ 453,092,953	\$ 23,840,466	\$ 476,933,419
Liabilities			
Current liabilities			
Accounts payable	\$ 8,345,680	\$ 931,264	\$ 9,276,944
Accrued salaries and benefits	3,486,355	697,248	4,183,603
Payable to other governments	-	401,743	401,743
Accrued interest payable	1,325,066	-	1,325,066
Contract retainage	36,525	-	36,525
Unearned revenue	1,464,630	-	1,464,630
Current portion of long-term liabilities	15,945,651	290,493	16,236,144
Total current liabilities	30,603,907	2,320,748	32,924,655
Noncurrent liabilities			
Bonds, capital leases, commitments, and notes payable	151,257,251	1,230,324	152,487,575
Claims and judgments	5,636,403	-	5,636,403
Compensated absences	3,610,661	424,815	4,035,476
Net pension liability	23,041,438	4,012,934	27,054,372
Other post-employment benefit obligation	1,481,464	254,498	1,735,962
Total noncurrent liabilities	185,027,217	5,922,571	190,949,788
Total liabilities	215,631,124	8,243,319	223,874,443
Deferred inflows of resources			
Deferred revenue	36,736,574	1,924,655	38,661,229
Pension items - IMRF	1,105,309	192,502	1,297,811
Total deferred inflows of resources	37,841,883	2,117,157	39,959,040
Total liabilities and deferred inflows of resources	253,473,007	10,360,476	263,833,483
Net position			
Net investment in capital assets	173,725,916	8,568,939	182,294,855
Restricted for			
Economic development	1,332,318	-	1,332,318
Capital improvements	148,154	-	148,154
Highways and streets	15,154,913	-	15,154,913
Public safety	19,384,411	-	19,384,411
Health and welfare	5,390,163	-	5,390,163
Judicial purposes	737,679	-	737,679
Restricted for geographical information systems	131,159	-	131,159
Restricted for equipment replacement	864,982	-	864,982
Tort liability	577,653	-	577,653
Retirement	4,215,472	-	4,215,472
Debt service	12,644,241	-	12,644,241
Nonexpendable working cash	671,577	-	671,577
Foreclosure remediation	52,721	-	52,721
Unrestricted	(35,411,413)	4,911,051	(30,500,362)
Total net position	\$ 199,619,946	\$ 13,479,990	\$ 213,099,936

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Activities

For The Year Ended September 30, 2015

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary government							
Governmental activities:							
General government	\$ 18,134,635	\$ 11,048,309	\$ -	\$ 199,420	\$ (6,886,906)	\$ -	\$ (6,886,906)
Public safety	69,306,301	11,814,828	2,562,393	-	(54,929,080)	-	(54,929,080)
Highway and streets	17,599,874	1,512,117	9,022,326	5,178,779	(1,886,652)	-	(1,886,652)
Health and welfare	14,785,714	1,766,846	7,001,569	-	(6,017,299)	-	(6,017,299)
Judicial	20,606,511	7,967,916	2,224,213	-	(10,414,382)	-	(10,414,382)
Interest on long-term liabilities	4,787,727	-	-	-	(4,787,727)	-	(4,787,727)
Contributions to other governments	10,979,109	-	-	-	(10,979,109)	-	(10,979,109)
Total governmental activities	156,199,871	34,110,016	20,810,501	5,378,199	(95,901,155)	-	(95,901,155)
Business-type activities:							
Nursing home	16,590,570	14,510,272	-	-	-	(2,080,298)	(2,080,298)
Animal services	2,653,802	2,513,129	-	-	-	(140,673)	(140,673)
Court Street activities	421,767	594,645	-	-	-	172,878	172,878
Total business-type activities	19,666,139	17,618,046	-	-	-	(2,048,093)	(2,048,093)
Total Primary Government	\$ 175,866,010	\$ 51,728,062	\$ 20,810,501	\$ 5,378,199	\$ (95,901,155)	\$ (2,048,093)	\$ (97,949,248)

General revenues:

Taxes:			
Property taxes	\$ 36,787,191	\$ 1,927,539	\$ 38,714,730
Sales taxes	1,046,654	-	1,046,654
Quarter-cent sales tax	8,119,132	-	8,119,132
Public safety sales tax	27,405,051	-	27,405,051
Use tax	1,300,210	-	1,300,210
Other taxes	1,099,618	-	1,099,618
Intergovernmental:			
Replacement taxes	4,826,579	-	4,826,579
Shared income taxes	6,280,469	-	6,280,469
Miscellaneous	757,857	-	757,857
Investment income	66,396	140	66,536
Transfers	291,040	(291,040)	-
Total general revenues and transfers	87,980,197	1,636,639	89,616,836
Change in net position	(7,920,958)	(411,454)	(8,332,412)
Net position, beginning, as previously stated	215,404,708	15,242,846	230,647,554
Restatement	(7,863,804)	(1,351,402)	(9,215,206)
Net position, beginning, as restated	207,540,904	13,891,444	221,432,348
Net position - ending	\$ 199,619,946	\$ 13,479,990	\$ 213,099,936

See accompanying notes to financial statements.

County of Winnebago, Illinois

Balance Sheet Governmental Funds

September 30, 2015

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>
Assets			
Cash and investments	\$ 9,106,888	\$ 9,852,572	\$ 3,256,940
Receivables, net	17,955,126	2,189	13,028
Receivables from other governments	694,726	6,884,299	5,176,452
Due from other funds	2,356,964	-	-
Long-term receivables	-	-	-
Prepaid items	26,461	49,658	-
Inventory	113,122	-	-
Other assets	200,000	-	-
Total assets	\$ 30,453,287	\$ 16,788,718	\$ 8,446,420
Liabilities			
Accounts payable	\$ 2,897,307	\$ 306,537	\$ 195,914
Accrued payroll	1,811,836	881,143	-
Due to other funds	-	-	1,030,890
Unearned revenue	31,720	-	-
Contract retainage	-	-	25,122
Total liabilities	4,740,863	1,187,680	1,251,926
Deferred inflows of resources			
Unavailable revenue	12,784,190	-	-
Total deferred inflows of resources	12,784,190	-	-
Total liabilities and deferred inflows of resources	17,525,053	1,187,680	1,251,926
Fund balances			
Nonspendable - prepaid	26,461	49,658	-
Nonspendable - inventory	113,122	-	-
Restricted for economic development	-	-	-
Restricted for capital improvements	-	-	-
Restricted for highways and streets	-	-	7,194,494
Restricted for public safety	-	14,944,858	-
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	-	606,522	-
Capital projects	200,000	-	-
Future expenditures	49,000	-	-
Unassigned	12,539,651	-	-
Total fund balances	12,928,234	15,601,038	7,194,494
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,453,287	\$ 16,788,718	\$ 8,446,420

<i>Illinois Municipal Retirement Fund</i>	<i>Tort Liability Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 2,741,446	\$ 771,325	\$ 44,224,778	\$ 69,953,949
6,507,492	4,141,017	15,558,037	44,176,889
1,066	270	3,456,634	16,213,447
-	-	-	2,356,964
-	-	1,678,455	1,678,455
-	-	-	76,119
-	-	-	113,122
-	-	-	200,000
\$ 9,250,004	\$ 4,912,612	\$ 64,917,904	\$ 134,768,945
\$ 465,269	\$ 308,035	\$ 3,867,269	\$ 8,040,331
-	-	734,590	3,427,569
-	-	763,743	1,794,633
-	-	1,432,910	1,464,630
-	-	11,403	36,525
465,269	308,035	6,809,915	14,763,688
6,334,000	4,026,924	15,291,866	38,436,980
6,334,000	4,026,924	15,291,866	38,436,980
6,799,269	4,334,959	22,101,781	53,200,668
-	-	-	76,119
-	-	-	113,122
-	-	1,332,318	1,332,318
-	-	4,437,372	4,437,372
-	-	7,960,419	15,154,913
-	-	4,439,553	19,384,411
-	-	5,390,163	5,390,163
-	-	737,679	737,679
-	-	131,159	131,159
-	-	864,982	864,982
2,450,735	-	1,764,737	4,215,472
-	577,653	-	577,653
-	-	12,644,241	12,644,241
-	-	671,577	671,577
-	-	52,721	52,721
-	-	-	606,522
-	-	2,931,817	3,131,817
-	-	-	49,000
-	-	(542,615)	11,997,036
2,450,735	577,653	42,816,123	81,568,277
\$ 9,250,004	\$ 4,912,612	\$ 64,917,904	\$ 134,768,945

See accompanying notes to financial statements.

County of Winnebago, Illinois

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

For The Year Ended September 30, 2015

Reconciliation to Government-Wide Statement of Net Position:

Total Governmental Fund Balances	\$ 81,568,277
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.	296,481,543
Less internal service funds	(702,455)
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	1,700,406
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(174,656,262)
Less internal service funds	1,922,890
Net pension liabilities for IMRF is shown as liability on the statement of net position	(23,041,438)
Less internal service funds	345,688
Differences between expected and actual experiences, assumptions changes, net differences between projected and actual earnings and contributions subsequent to the measurement date for IMRF are recognized as deferred outflows of resources on the statement of net position.	13,172,584
Less internal service funds	(197,626)
Internal service funds are used by management to charge the costs of health insurance and management information systems to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	<u>3,026,339</u>
Net Position of Governmental Activities	<u>\$ 199,619,946</u>

See accompanying notes to financial statements.

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

For The Year Ended September 30, 2015

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>
Revenues			
Taxes	\$ 22,692,872	\$ 27,405,051	\$ -
Intergovernmental	13,441,103	34,020	7,804,170
Charges for services	5,674,328	568,550	25,901
Fines and forfeitures	4,665,134	-	-
Licenses and permits	479,449	-	-
Investment income	39,825	2,376	1,958
Miscellaneous	2,268,642	34,340	-
Total revenues	49,261,353	28,044,337	7,832,029
Expenditures			
Current:			
General government	10,396,062	-	-
Public safety	27,095,029	19,350,839	-
Highway and streets	-	-	1,904,678
Health and welfare	-	-	-
Judicial	12,334,464	-	-
Debt service:			
Principal	380,532	-	-
Interest	5,997	-	-
Capital outlay	225,602	-	689,192
Contributions to other governments	-	-	-
Total expenditures	50,437,686	19,350,839	2,593,870
Excess of revenues over (under) expenditures	(1,176,333)	8,693,498	5,238,159
Other financing sources (uses)			
Transfers in	878,288	-	-
Transfers (out)	(177,859)	(8,414,989)	(1,408,000)
Proceeds from capital lease obligation	-	-	-
Issuance of general obligation debt certificates	-	-	-
Premium on general obligation debt certificates	-	-	-
Issuance of commitments payable	-	-	-
Total other financing sources (uses)	700,429	(8,414,989)	(1,408,000)
Net change in fund balances	(475,904)	278,509	3,830,159
Fund balance, beginning	13,404,138	15,322,529	3,364,335
Fund balances, ending	\$ 12,928,234	\$ 15,601,038	\$ 7,194,494

<i>Illinois Municipal Retirement Fund</i>	<i>Tort Liability Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 6,317,553	\$ 4,154,737	\$ 14,840,543	\$ 75,410,756
1,855,141	-	15,851,932	38,986,366
-	-	11,954,411	18,223,190
-	-	643,000	5,308,134
-	-	666,577	1,146,026
-	-	22,236	66,395
7,038	3,572	601,329	2,914,921
8,179,732	4,158,309	44,580,028	142,055,788
730,615	576,809	4,994,127	16,697,613
4,760,441	1,062,543	9,690,641	61,959,493
406,170	151,792	5,795,242	8,257,882
872,816	758,960	12,944,392	14,576,168
1,402,389	555,478	4,952,306	19,244,637
-	-	12,620,522	13,001,054
-	-	5,337,230	5,343,227
-	-	6,079,761	6,994,555
-	-	10,979,109	10,979,109
8,172,431	3,105,582	73,393,330	157,053,738
7,301	1,052,727	(28,813,302)	(14,997,950)
-	-	13,926,504	14,804,792
-	(999,000)	(3,513,904)	(14,513,752)
-	-	911,437	911,437
-	-	3,085,000	3,085,000
-	-	287,025	287,025
-	-	10,979,109	10,979,109
-	(999,000)	25,675,171	15,553,611
7,301	53,727	(3,138,131)	555,661
2,443,434	523,926	45,954,254	81,012,616
\$ 2,450,735	\$ 577,653	\$ 42,816,123	\$ 81,568,277

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, 2015

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 555,661

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 depreciation exceeds capital outlay:

Capital outlays - Capitalized	5,009,932	
Depreciation	<u>(15,551,355)</u>	(10,541,423)

Contribution of capital assets are not a current financial resource of governmental funds 5,178,779

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 753,306

The change in deferred outflows of resources for IMRF is reported only in the statement of activities. 8,585,149

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. (2,261,517)

Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 1,357,622

The change in net pension liability for IMRF is reported only in the statement of activities. (8,376,180)

The change in deferred inflows of resources for IMRF is reported only in the statement of activities. (1,088,726)

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. (1,957,724)

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

Net other post-employment benefit obligation	(127,932)	
Net of internal service funds	<u>2,027</u>	

Change in Net Position of Governmental Activities \$ (7,920,958)

See accompanying notes to financial statements.

County of Winnebago, Illinois

Balance Sheet

Proprietary Funds

September 30, 2015

	Business-Type Activities			Totals	Governmental
	River Bluff Nursing Home Fund	Animal Services Fund	555 North Court Street Fund		Internal Service Funds
Assets and Deferred Outflows of Resources					
Current assets					
Cash and investments	\$ 2,965,911	\$ 549,834	\$ 22,706	\$ 3,538,451	\$ 4,718,668
Receivables, net	7,380,928	266,140	-	7,647,068	369,177
Receivable from other governments	-	-	-	-	233,457
Inventory	114,083	-	-	114,083	-
Total current assets	10,460,922	815,974	22,706	11,299,602	5,321,302
Noncurrent assets					
Restricted investments	70,652	-	-	70,652	-
Capital assets not being depreciated	265,268	9,711	-	274,979	-
Capital assets being depreciated, net	5,206,843	986,471	3,515,259	9,708,573	702,455
Total noncurrent assets	5,542,763	996,182	3,515,259	10,054,204	702,455
Total assets	\$ 16,003,685	\$ 1,812,156	\$ 3,537,965	\$ 21,353,806	\$ 6,023,757
Deferred outflows of resources					
Pension items - IMRF	2,173,602	313,058	-	2,486,660	214,209
Total deferred outflows of resources	2,173,602	313,058	-	2,486,660	214,209
Total asset and deferred outflows of resources	\$ 18,177,287	\$ 2,125,214	\$ 3,537,965	\$ 23,840,466	\$ 6,237,966
Liabilities and deferred inflows of resources					
Current liabilities					
Accounts payable	\$ 833,037	\$ 63,952	\$ 34,275	\$ 931,264	\$ 305,349
Accrued salaries, wages, and benefits	604,267	92,981	-	697,248	58,786
Payable to other governments	401,743	-	-	401,743	-
Due to other funds	-	-	-	-	562,331
Claims payable	-	-	-	-	1,824,032
Current portion of long-term liabilities	280,905	9,588	-	290,493	15,755
Total current liabilities	2,119,952	166,521	34,275	2,320,748	2,766,253
Noncurrent liabilities					
Compensated absences	386,463	38,352	-	424,815	63,022
Net pension liability	3,507,725	505,209	-	4,012,934	345,688
Bonds payable	1,230,324	-	-	1,230,324	-
Post-employment healthcare benefits	222,797	31,701	-	254,498	20,081
Total noncurrent liabilities	5,347,309	575,262	-	5,922,571	428,791
Total liabilities	7,467,261	741,783	34,275	8,243,319	3,195,044
Deferred inflows of resources					
Deferred revenue	1,924,655	-	-	1,924,655	-
Pension items - IMRF	168,267	24,235	-	192,502	16,583
Total deferred inflows of resources	2,092,922	24,235	-	2,117,157	16,583
Total liabilities and deferred inflows of resources	9,560,183	766,018	34,275	10,360,476	3,211,627
Net position					
Net investment in capital assets	4,057,498	996,182	3,515,259	8,568,939	702,455
Unrestricted	4,559,606	363,014	(11,569)	4,911,051	2,323,884
Total net position	8,617,104	1,359,196	3,503,690	13,479,990	3,026,339
Total liabilities, deferred inflows of resources, and net position	\$ 18,177,287	\$ 2,125,214	\$ 3,537,965	\$ 23,840,466	\$ 6,237,966

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, 2015

	<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 North Court Street Fund</i>		<i>Internal Service Funds</i>
Operating revenues					
Charges for services	\$ 14,439,496	\$ 1,120,437	\$ 560,836	\$ 16,120,769	\$ 20,175,075
Licenses and permits	-	1,345,755	-	1,345,755	-
Other	70,776	46,937	33,809	151,522	12,027
Total operating revenues	14,510,272	2,513,129	594,645	17,618,046	20,187,102
Operating expenses					
Personnel	10,873,362	1,753,743	-	12,627,105	1,292,528
Supplies and services	5,262,239	813,485	185,895	6,261,619	20,711,064
Depreciation	453,368	86,574	234,623	774,565	141,234
Total operating expenses	16,588,969	2,653,802	420,518	19,663,289	22,144,826
Operating income (loss)	(2,078,697)	(140,673)	174,127	(2,045,243)	(1,957,724)
Non-operating revenues (expenses)					
Property taxes	1,927,539	-	-	1,927,539	-
Investment income	140	-	-	140	-
Interest and fiscal expense	(1,601)	-	(1,249)	(2,850)	-
Net non-operating revenues (expenses)	1,926,078	-	(1,249)	1,924,829	-
Income (loss) before transfers	(152,619)	(140,673)	172,878	(120,414)	(1,957,724)
Transfers					
Transfers (out)	(29,040)	-	(262,000)	(291,040)	-
Net increase (decrease) in net position	(181,659)	(140,673)	(89,122)	(411,454)	(1,957,724)
Total net position, beginning	9,978,807	1,671,227	3,592,812	15,242,846	5,101,053
Prior period adjustment	(1,180,044)	(171,358)	-	(1,351,402)	(116,990)
Total net position, beginning, restated	8,798,763	1,499,869	3,592,812	13,891,444	4,984,063
Total net position, end of period	\$ 8,617,104	\$ 1,359,196	\$ 3,503,690	\$ 13,479,990	\$ 3,026,339

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Cash Flows
Proprietary Funds

For The Year Ended September 30, 2015

	<i>Business-Type Activities</i>				<i>Governmental</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Service Fund</i>	<i>555 North Court Street Fund</i>	<i>Total</i>	<i>Internal Service Funds</i>
Cash flows from operating activities					
Cash receipts from customers and users	\$ 12,974,206	\$ 1,553,351	\$ -	\$ 14,527,557	\$ 4,453,204
Receipts from interfund services	-	-	560,836	560,836	16,228,923
Cash receipts from licenses and permits	-	1,345,755	-	1,345,755	-
Cash receipts from other sources	-	46,937	33,809	80,746	12,027
Cash paid to employees	(10,701,194)	(1,706,503)	-	(12,407,697)	(1,267,207)
Cash paid to vendors	(5,526,121)	(785,427)	(199,091)	(6,510,639)	(20,281,094)
Net cash from operating activities	(3,253,109)	454,113	395,554	(2,403,442)	(854,147)
Cash flows from noncapital financing activities					
Property taxes	1,939,020	-	-	1,939,020	-
Proceeds from interfund loans	-	-	(23,146)	(23,146)	-
Transfers to other funds	(29,040)	-	(262,000)	(291,040)	-
Transfers from other funds	-	-	-	-	(250,913)
Net cash from noncapital financing activities	1,909,980	-	(285,146)	1,624,834	(250,913)
Cash flows from capital and related financing activities					
Principal paid on long-term debt	(169,478)	-	-	(169,478)	-
Interest paid on long-term debt	(1,601)	-	(1,249)	(2,850)	-
Principal payments on capital lease	-	-	(71,413)	(71,413)	-
Capital acquisitions	(201,643)	(118,852)	(15,040)	(335,535)	(294,153)
Net cash from capital and related financing activities	(372,722)	(118,852)	(87,702)	(579,276)	(294,153)
Cash flows from investing activities					
Sales of investments	14,040	-	-	14,040	-
Interest and dividends	140	-	-	140	-
Net cash from investing activities	14,180	-	-	14,180	-
Net increase (decrease) in cash and cash equivalents	(1,701,671)	335,261	22,706	(1,343,704)	(1,399,213)
Cash and cash equivalents, beginning of period	4,667,582	214,573	-	4,882,155	6,117,881
Cash and cash equivalents, end of period	\$ 2,965,911	\$ 549,834	\$ 22,706	\$ 3,538,451	\$ 4,718,668

(This statement is continued on the following page.)

County of Winnebago, Illinois
Statement of Cash Flows (Continued)
Proprietary Funds

For The Year Ended September 30, 2015

	<i>Business-Type Activities</i>				<i>Governmental</i>
	<i>River Bluff</i>	<i>Animal</i>	<i>555</i>	<i>Totals</i>	<i>Internal</i>
	<i>Nursing</i>	<i>Service</i>	<i>Court Street</i>		<i>Service</i>
	<i>Home Fund</i>	<i>Fund</i>	<i>Fund</i>		<i>Funds</i>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (2,078,697)	\$ (140,673)	\$ 174,127	\$ (2,045,243)	\$ (1,957,724)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization	453,368	86,574	234,623	774,565	141,234
Changes in assets and liabilities:					
(Increase) decrease in due from other governmental units and agencies	-	-	-	-	501,813
(Increase) decrease in receivables, net	(1,394,841)	432,914	-	(961,927)	(254,181)
(Increase) in prepaids	-	-	-	-	4,000
(Increase) in inventory	6,500	-	-	6,500	-
Increase in deferred outflows of resources - pension items - IMRF	(1,326,871)	(191,106)	-	(1,517,977)	(130,763)
Increase (decrease) in accounts payable	(270,382)	28,058	(13,196)	(255,520)	(375,451)
Increase in accrued payroll	122,179	19,723	-	141,902	7,444
Increase in payables to other governments	(141,225)	-	-	(141,225)	-
Increase in claims payable	-	-	-	-	1,060,841
Increase (decrease) in compensated absences payable	(105,809)	3,878	-	(101,931)	2,448
Increase (decrease) in net pension liability	1,294,575	186,455	-	1,481,030	127,582
Increase (decrease) in other post-employment benefit obligation	19,827	4,055	-	23,882	2,027
Increase in deferred inflows of resources - pension items - IMRF	168,267	24,235	-	192,502	16,583
Net cash from operating activities	\$ (3,253,109)	\$ 454,113	\$ 395,554	\$ (2,403,442)	\$ (854,147)

See accompanying notes to financial statements.

County of Winnebago, Illinois

Statement of Fiduciary Net Position

September 30, 2015

	<i>Agency Funds</i>
Assets	
Cash	\$ 11,529,769
Investments	1,602,458
Accrued interest on investments	17,707
Other receivables	228,539
Total assets	\$ 13,378,473
Liabilities	
Accounts payable	\$ 55,341
Due to taxing districts	2,925,092
Due to other governmental units and agencies	4,270,612
Trust fund deposits	4,405,157
Due to others	1,722,271
Total liabilities	\$ 13,378,473

See accompanying notes to financial statements.

Notes to Financial Statements

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2015

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 blended or discretely presented component units.

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 WCRTFB is to direct the use of revenues collected pursuant to a hotel tax as well as any other revenue directed to the WCRTFB, specifically to fund the Reclaiming First initiatives of the Rockford Park District. The affairs of the WCRTFB are managed by a ten-person Board of Directors appointed by the Chief Executive of each member entity.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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, 2015

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, 2015

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, 2015

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 North Court Street property. Revenues are provided primarily by rental of the property. The County has elected to report this fund as major in the current year.

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 nonmajor 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, 2015

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, 2015

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, 2015

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, 2015

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, 2015

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, 2015

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 \$172,733,372 difference are as follows:

Bonds and debt certificates payable	\$ 131,986,230
Plus: Issue premium amortized against interest expense	8,415,117
Less: Deferred charge on refunding (to be amortized over life of debt)	(4,600,234)
Capital lease obligations	2,362,446
Accrued interest payable	1,325,066
Commitment - Rockford Park District	700,000
Commitment - Reclaiming First Initiative	6,650,000
Commitment - Rock Valley College	900,000
Commitment - City of Rockford	5,060,000
Commitment - Greater Rockford Airport Authority	10,979,109
Note payable - Village of Cherry Valley	150,000
Claims and judgments	3,812,371
Compensated absences	3,531,884
Net other post-employment benefit obligation	<u>1,461,383</u>
 Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	 <u><u>\$ 172,733,372</u></u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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 \$(2,261,517) difference are as follows:

Debt issued or incurred	
Issuance of general obligation debt certificates	\$ (3,085,000)
Premium on general obligation debt certificates	(287,025)
Issuance of capital leases and other long-term liabilities	(11,890,546)
Principal repayments	
Bond repayment	10,630,522
Lease obligations	1,410,532
Commitment - Reclaiming First	350,000
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	\$ (2,261,517)

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 \$1,357,622 difference are as follows:

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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	\$ 272,151
Claims and judgments	529,971
Accrued interest	61,937
Amortization of deferred charge on refunding	(345,854)
Amortization of bond premium/discount	<u>839,417</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u><u>\$ 1,357,622</u></u>

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net position as of September 30, 2015:

Special Revenue Funds	
Court Automation Fund	\$ (2,511)
Victim Impact Panel Fee Fund	(6,902)
Maintenance and Child Support Collection Fund	(22,074)
Rental Housing Fee Fund	(46,641)
Deferred Prosecution Program Fund	(105,570)
Historical Museum Fund	(31,339)
Sheriff's Department Grants Fund	(216,144)
State's Attorney Grants Fund	(263)
FEMA Grant Fund	(23,100)
Circuit Court Grants Fund	(79,826)
Debt Service Funds	
2012A General Obligation Refunding Bonds Fund	(557)
Capital Projects Funds	
2013E Debt Certificates Project Fund	(7,688)

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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.

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 Poor's as of September 30, 2015.

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, 2015, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool and money market funds.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk (Continued)

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. 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.

The following table presents the investments and maturities of the County's debt securities as of September 30, 2015:

<i>Investment Type</i>	<i>Fair Value</i>	<i>Investment Maturities (in Years)</i>			
		<i>Less Than 1</i>	<i>1-5</i>	<i>6-10</i>	<i>Greater Than 10</i>
Repurchase Agreements	\$ 29,567,565	\$ 29,567,565	\$ -	\$ -	\$ -
Total	\$ 29,567,565	\$ 29,567,565	\$ -	\$ -	\$ -

B. Receivables/Unearned or Unavailable

Receivables

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

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Motor Fuel Tax Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>Tort Liability Fund</i>
Receivables					
Real estate taxes	\$ 13,054,779	\$ -	\$ -	\$ 6,571,472	\$ 4,181,693
Accounts and other	5,032,294	2,189	13,028	-	-
Gross receivables	18,087,073	2,189	13,028	6,571,472	4,181,693
Allowance for uncollectible accounts	(131,947)	-	-	(63,980)	(40,676)
Net, total receivables	\$ 17,955,126	\$ 2,189	\$ 13,028	\$ 6,507,492	\$ 4,141,017

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

B. Receivables/Unearned or Unavailable (Continued)

Receivables (Continued)

	<i>Business-Type</i>				<i>Total</i>
	<i>Nonmajor Governmental Fund</i>	<i>River Bluff Nursing Home</i>	<i>Animal Services Fund</i>	<i>Internal Service Fund</i>	
Receivables					
Real estate taxes	\$ 14,560,595	\$ 1,997,026	\$ -	\$ -	\$ 40,365,565
Accounts and other	1,129,997	6,423,247	266,140	1,899	12,868,794
Gross receivables	15,690,592	8,420,273	266,140	1,899	53,234,359
Allowance for uncollectible accounts	(134,396)	(1,039,345)	-	-	(1,410,344)
Net, total receivables	<u>\$ 15,556,196</u>	<u>\$ 7,380,928</u>	<u>\$ 266,140</u>	<u>\$ 1,899</u>	<u>51,824,015</u>

Due from other governments	
General Fund	694,726
Public Safety Sales Tax Fund	6,884,299
Motor Fuel Tax Fund	5,176,452
IMRF Fund	1,066
Tort Liability Fund	270
Other Governmental Funds	3,456,634
Internal Service Funds	233,457
	<u>\$ 68,270,919</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, 2015

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	\$ 12,312,706	\$ -	\$ 12,312,706
Illinois Municipal Retirement Fund	6,334,000	-	6,334,000
Tort Liability Fund	4,026,924	-	4,026,924
Other governmental funds	14,062,943	-	14,062,943
Other governmental units			
General Fund	471,484	147,495	618,979
Other governmental funds	1,228,923	1,432,910	2,661,833
Total unearned/unavailable revenue	<u>\$ 38,436,980</u>	<u>\$ 1,464,630</u>	<u>\$ 39,901,610</u>

C. Notes Long-Term Receivables

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 2015 through April 2024. The remaining amount due to the County under these agreements is \$878,455 at September 30, 2015. The maturity of these agreements is as follows:

<i>September 30,</i>	<i>Principal</i>	<i>Interest</i>
2016	\$ 68,211	\$ 21,079
2017	64,794	19,008
2018	66,810	16,992
2019	68,898	14,905
2020	71,023	12,780
2021	70,177	10,835
2022	33,379	9,115
2023	34,079	8,415
2024	401,084	3,941
	<u>\$ 878,455</u>	<u>\$ 117,070</u>

The County has a long-term receivable due from the City of Loves Park with an original amount due of \$2,890,000 that was pledged to provide funding for the construction of an MRO facility at the Chicago Rockford International Airport. This will be paid at the rate of \$20,000 per year for 19 years beginning December 1, 2015. The balance as of September 30, 2015 was \$400,000.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

C. Notes Long-Term Receivables (Continued)

The County has a long-term receivable due from the Village of Machesney Park with an original amount due of \$400,000 that was pledged to provide funding for the construction of an MRO facility at the Chicago Rockford International Airport. This will be paid at the rate of \$20,000 per year for 20 years beginning on December 1, 2015. The balance as of September 30, 2015 was \$400,000.

D. Capital Assets

Capital asset activity for governmental activities at September 30, 2015 is as follows:

	<i>Beginning Balance, as Restated*</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Governmental activities					
Capital assets, not being depreciated					
Land	\$ 20,646,713	\$ 158,069	\$ -	\$ -	\$ 20,804,782
Construction in progress	2,139,399	6,667,743	-	(7,019,505)	1,787,637
Total capital assets, not being depreciated	22,786,112	6,825,812	-	(7,019,505)	22,592,419
Capital assets, being depreciated					
Buildings and improvements	216,842,121	1,165,300	-	-	218,007,421
Land improvements	404,474	-	-	-	404,474
Machinery, equipment, and furniture	36,502,608	2,491,750	(1,358,199)	157,176	37,793,335
Infrastructure	191,102,753	-	-	6,862,329	197,965,082
Total capital assets, being depreciated	444,851,956	3,657,050	(1,358,199)	7,019,505	454,170,312
Accumulated depreciation for					
Buildings and improvements	(67,751,963)	(5,730,719)	-	-	(73,482,682)
Land improvements	(116,156)	(14,023)	-	-	(130,179)
Machinery, equipment, and furniture	(21,976,287)	(2,796,870)	1,358,199	-	(23,414,958)
Infrastructure	(76,102,392)	(7,150,977)	-	-	(83,253,369)
Total accumulated depreciation	(165,946,798)	(15,692,589)	1,358,199	-	(180,281,188)
Total capital assets, being depreciated, net	278,905,158	(12,035,539)	-	7,019,505	273,889,124
Governmental activities capital assets, net	\$ 301,691,270	\$ (5,209,727)	\$ -	\$ -	\$ 296,481,543

*Machinery, equipment, and furniture was restated by \$1,070,274 to reflect capital assets received by the County on September 30, 2014 and financed by a capital lease obligation.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets (Continued)

Capital asset activity for the business-type activities at September 30, 2015 is as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Business-type activities					
Capital assets, not being depreciated					
Land	\$ 267,129	\$ -	\$ -	\$ -	\$ 267,129
Construction in progress	-	7,850	-	-	7,850
Total capital assets, not being depreciated	267,129	7,850	-	-	274,979
Capital assets, being depreciated					
Buildings and improvements	18,064,266	158,104	-	-	18,223,370
Machinery, equipment, and furniture	2,291,853	169,581	(36,390)	-	2,425,044
Total capital assets, being depreciated	20,356,119	327,685	(36,390)	-	20,647,414
Accumulated depreciation for					
Buildings and improvements	(8,282,986)	(642,348)	-	-	(8,925,334)
Machinery, equipment, and furniture	(1,917,680)	(132,217)	36,390	-	(2,013,507)
Total accumulated depreciation	(10,200,666)	(774,565)	36,390	-	(10,938,841)
Total capital assets, being depreciated, net	10,155,453	(446,880)	-	-	9,708,573
Business-type activities capital assets, net	\$ 10,422,582	\$ (439,030)	\$ -	\$ -	\$ 9,983,552

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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, 2015 as follows:

	<i>Expense</i>
Governmental activities:	
General government	\$ 1,204,829
Public safety	5,474,065
Highways and streets, including depreciation of general infrastructure assets	7,759,088
Health and welfare	142,120
Judicial	971,253
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	141,234
Total depreciation expense - governmental activities	\$15,692,589
Business-type activities:	
Nursing home	\$ 453,368
Animal services	86,574
Health Department Fund	234,623
Total depreciation expense - business-type activities	\$ 774,565

Construction Commitments

The County has active construction in process as of September 30, 2015. 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:

<i>Project</i>	<i>Contract #</i>	<i>Commitment</i>
Bell School (Lucky Lane to Argus)	04-00345-00-CH	\$ 660,557
Perryville Railroad Bridge	04-00359-00-BR	827,344
Harrisville Road and Baxter Road	11-00505-00-PV	1,623,748
Highway 11 Baxter Road improvements	14-00563-00-WR	2,580,228
Cunningham Road Bridge	12-00529-00-BR	1,297
Public Safety Building HVAC improvements	N/A	628,639
Weldon Road box culvert	N/A	10,385
Water supply improvements	N/A	2,466
Total		\$ 6,334,664

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables, and Transfers

The composition of interfund balances as of September 30, 2015 is as follows:

<i>Receivable Fund</i>	<i>Payable Fund</i>	<i>Detail</i>	<i>Amount</i>
General Fund	Motor Fuel Tax Fund	Interfund cash advances	\$ 1,030,890
	Nonmajor government funds	Interfund cash advances	763,743
	Internal Service Funds	Interfund cash advances	562,331
			<u>\$ 2,356,964</u>

Interfund transfers for the year ended September 30, 2015 are as follows:

<i>Fund</i>	<i>Transfer In</i>	<i>Transfer Out</i>
General Fund	\$ 878,288	\$ 177,859
Public Safety Sales Tax Fund	-	8,414,989
Motor Fuel Tax Fund	-	1,408,000
Tort Liability Funds	-	999,000
Nonmajor governmental funds	13,926,504	3,513,904
River Bluff Nursing Home Fund	-	29,040
555 North Court Street Fund	-	262,000
Total	<u>\$ 14,804,792</u>	<u>\$ 14,804,792</u>

The purposes of interfund transfers are as follows:

- \$878,288 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 \$248,914 used to support the General Fund.
 - c) \$407,374 transfer from the Court Security Fee Fund (a nonmajor governmental fund) to reimburse the General Fund for the cost of providing court security.

- \$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, 2015

Note 4 - Detailed Notes on All Funds (Continued)

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

- \$13,926,504 transferred from other funds to non-major governmental funds. The amounts relates to:
 - a) Routine transfer of \$8,414,989 from the Public Safety Sales Tax Fund, \$999,000 from the Tort Liability Fund, \$1,408,000 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,408,000 from the Motor Fuel Tax Fund, \$471,000 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 \$262,000 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) \$109,616 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) \$177,859 operating subsidy from the General Fund in the amount of \$25,750 to the Circuit Court Grants Fund (a nonmajor governmental fund), and \$152,109 to the State's Attorney Grant Fund (a nonmajor governmental fund).
 - e) \$29,040 transfer from the River Bluff Nursing Home Fund to the 2012A Series Bonds Fund (a nonmajor governmental fund) to correct a prior year transfer.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt

General Obligation Bonds and Debt Certificates

The County issues general obligation bonds and certificates to provide funds for the acquisition of land and various capital projects. General obligation bonds and certificates have been issued only for governmental-type activities. During fiscal year 2015, the County issued \$3,085,000 in General Obligation Debt Certificates, Series 2015A for the purpose of capital improvements to County facilities.

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	\$ 455,000	\$ 455,000
2008 General Obligation Debt Certificates	2,675,000	2.80% - 3.85%	12/30/2018	1,655,000	390,000
2012A General Obligation Debt Certificates	500,000	3.0%	12/30/2021	361,230	46,610
2012E General Obligation Debt Certificates	2,800,000	2.0% - 3.0%	12/30/2022	2,330,000	260,000
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	3,850,000	205,000
2015A General Obligation Debt Certificates	3,085,000	4.0%	12/30/2024	3,085,000	155,000
Total general obligation bonds				<u>\$ 18,061,230</u>	<u>\$ 1,511,610</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	\$ 1,343,770	\$ 173,390

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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>
2016	\$ 1,511,610	\$ 606,447
2017	1,213,729	553,110
2018	1,734,788	497,745
2019	1,801,907	437,487
2020	1,412,966	380,656
2021 - 2025	7,026,230	1,154,553
2026 - 2029	3,360,000	149,237
	<u>\$ 18,061,230</u>	<u>\$ 3,779,235</u>

<i>September 30,</i>	<i>Business-Type Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2016	\$ 173,390	\$ 37,712
2017	181,271	32,392
2018	185,212	26,895
2019	193,093	21,221
2020	197,034	15,369
2021 - 2022	413,770	12,472
	<u>\$ 1,343,770</u>	<u>\$ 146,061</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, 2015

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	\$ 2,185,000	\$ 2,185,000
2006A Public Safety Sales Tax Alternative Revenue Sources	44,000,000	4.375% - 5.0%	12/30/2024	4,985,000	2,480,000
2006B Matching Aid and Motor Fuel Tax Alternative Revenue Sources	10,000,000	4.0% - 4.5%	12/30/2013	1,545,000	760,000
2007A Matching tax and Motor Fuel Tax Alternative Revenue Sources	8,000,000	4.0% - 5.0%	12/30/2018	4,670,000	540,000
2009A Court Automation Alternative Revenue Sources	5,100,000	3.0% - 4.0%	12/30/2029	2,275,000	535,000
2010A Tort Funding Bonds Alternative Revenue Sources	13,000,000	4.0% - 5.0%	12/30/2029	11,440,000	560,000
2010C Quarter Cent Sales Alternative Revenue Sources					
Recovery Zone Economic Development Bonds	4,000,000	1.0% - 5.125%	12/30/2029	3,330,000	185,000
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>\$ 36,430,000</u>	<u>\$ 7,245,000</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	\$ 18,350,000	\$ 65,000
2011B Public Safety Sales Tax Refunding Alternative Revenue	5,955,000	2.0% - 3.0%	12/30/2017	3,060,000	1,035,000
2012B 911 Surcharge Refunding Alternate Revenue Sources	2,975,000	3.0%	12/30/2019	2,175,000	405,000
2012C State Income Tax Alternate Revenue Sources	3,285,000	3.0%	12/30/2024	2,500,000	380,000
2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	8,400,000	2.0% - 3.0%	12/31/2011	7,550,000	835,000
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>\$ 77,495,000</u>	<u>\$ 2,720,000</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

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>
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	10,530,000	2,858,496
2021 - 2025	52,330,000	7,552,267
2026 - 2030	8,540,000	1,057,981
2031 - 2033	1,155,000	34,875
	<u>\$ 113,925,000</u>	<u>\$ 26,762,042</u>

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

<i>Debt Issue</i>	<i>Pledge Source</i>	<i>Pledge Remaining</i>	<i>Commitment End Date</i>	<i>Pledged Revenue</i>	<i>Principal and Interest Paid</i>	<i>Estimated % of Pledged Revenue</i>
2005A	Public Safety Sales Tax	\$ 2,239,625	12/30/2024	\$ 27,439,071	\$ 2,143,125	7.8%
2006A	Public Safety Sales Tax	5,206,641	12/30/2024	27,439,071	2,640,019	9.6%
2006B	Federal Aid Matching Property Taxes and Motor Fuel Tax	1,614,138	12/30/2022	9,243,562	570,181	7.4%
2006E	Public Safety Sales Tax	22,752,885	12/30/2022	27,439,071	946,945	10.9%
2007A	Federal Aid Matching Property Taxes and Motor Fuel Tax	5,590,650	12/30/2022	9,243,562	763,700	9.8%
2009A	Court Automation, Document Storage Fees	2,458,281	12/30/2018	1,784,960	601,025	42.4%
2010A	Tort Property Tax Revenues	15,298,353	12/30/2029	4,154,737	978,645	2.3%
2010C	Sales Tax (Quarter Cent)	4,566,573	12/30/2029	8,116,132	319,388	3.9%
2011B	Public Safety Sales Tax	3,196,800	12/30/2017	27,439,071	1,193,975	4.3%
2012B	9-1-1 Surcharges	2,342,625	12/30/2019	2,086,385	462,650	9.9%
2012C	State Income Tax	2,869,000	12/30/2024	6,280,469	284,025	5.0%
2012D	Federal Aid Matching Property Taxes and Motor Fuel Tax	8,454,838	12/30/2022	9,243,562	213,525	2.8%
2012F	Special Service Are Taxes	5,754,884	12/30/2031	5,529	123,744	1672.9%
2012G	Host Fees	2,252,400	12/30/2031	2,753,849	50,400	1.7%
2013A	Public Safety Sales Tax	49,727,200	12/30/2024	27,439,071	1,695,100	6.1%
2013B	Federal Aid Matching Property Taxes and Motor Fuel Tax	6,365,150	12/30/2022	27,439,071	188,700	0.7%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Capital Leases

During fiscal 2015, 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 3.725%.

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	5,261,121	-
Less: accumulated depreciation	1,360,235	91,229
Total	\$ 3,900,886	\$ 314,235

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>
2016	\$ 1,117,554
2017	599,539
2018	599,541
2019	195,218
Total minimum lease payments	2,511,852
Amount representing payments	149,406
Present value of minimum lease payments	\$ 2,362,446

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, 2015

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, 2015 and \$350,000 per year for 19 years beginning on November 1, 2015 through November 1, 2033 to be used for the Sportscore II/Indoor Soccer Building expansion. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Commitment - Rock Valley College

The County has committed to pay the Rock Valley College \$50,000 during the fiscal year 2015 and \$50,000 on an annual basis for the succeeding 19 years to support the debt services necessary for the building of a 40,000 square foot aviation maintenance training facility and related equipment. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

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 19 years to provide funds for improvements to the Rockford Metro Centre. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

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, 2015

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Commitment - Greater Rockford Airport Authority

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

Changes in Long-Term Liabilities

Long-term liabilities for the year ended September 30, 2015 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	\$ 16,241,752	\$ 3,085,000	\$ (1,265,522)	\$ 18,061,230	\$ 1,511,610
Alternate revenue	123,290,000	-	(9,365,000)	113,925,000	9,965,000
Add unamortized premium	8,967,509	287,025	(839,417)	8,415,117	1,076,563
Total bonds payable	148,499,261	3,372,025	(11,469,939)	140,401,347	12,553,173
Capital lease obligations*	2,861,541	911,437	(1,410,532)	2,362,446	1,048,176
Claims and judgments	5,049,617	20,769,507	(20,182,721)	5,636,403	-
Commitment - Rockford Park District	700,000	-	-	700,000	-
Commitment - Reclaiming First Initiative	7,000,000	-	(350,000)	6,650,000	350,000
Commitment - Rock Valley College	950,000	-	(50,000)	900,000	50,000
Commitment - City of Rockford	5,520,000	-	(460,000)	5,060,000	460,000
Commitment - Greater Rockford Airport Authority	-	10,979,109	-	10,979,109	662,170
Note payable - Village of Cherry Valley	250,000	-	(100,000)	150,000	100,000
Compensated absences	3,880,364	3,610,661	(3,880,364)	3,610,661	722,132
Net other post-employment benefit obligations**	1,353,532	127,932	-	1,481,464	-
General activities long-term liabilities	<u>\$ 176,064,315</u>	<u>\$ 39,770,671</u>	<u>\$ (37,903,556)</u>	<u>\$ 177,931,430</u>	<u>\$ 15,945,651</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Changes in Long-Term (Continued)

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due Within One Year</i>
Business-type activities					
Bonds payable					
General obligation	\$ 1,513,248	\$ -	\$ (169,478)	\$ 1,343,770	\$ 173,390
Add unamortized premium	112,097	-	(41,254)	70,843	10,899
Total bonds payable	1,625,345	-	(210,732)	1,414,613	184,289
Capital lease obligations	71,413	-	(71,413)	-	-
Compensated absences	591,696	531,019	(591,696)	531,019	106,204
Net other post-employment benefit obligations**	230,616	23,882	-	254,498	-
General activities long-term liabilities	\$ 2,519,070	\$ 554,901	\$ (873,841)	\$ 2,200,130	\$ 290,493

* The capital lease obligations was restated by \$1,070,274 to reflect a capital lease obligation for machinery received by the County on September 30, 2014.

** 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, 2015, \$73,015,000 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 nonprofit 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, 2015 is \$5,061,938.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

H. Funds Initiated During Fiscal Year 2015

The following funds were initiated during the year ended September 30, 2015:

Special Revenue Funds

Water - Baxter Street Fund

Debt Service Funds

None

Capital Projects Funds

2015A Project Fund

I. Risk Management

Claims and Judgments

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The County is self-insured for general and auto liability damage claims on the first \$250,000 of each occurrence and for the amount, if any, in excess of \$2,000,000. The County is also self-insured for property damage claims on the first \$25,000 of each occurrence. The County has purchased 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

I. Risk Management (Continued)

Claims and Judgments (Continued)

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

	<i>September 30,</i>	
	<i>2015</i>	<i>2014</i>
Unpaid claims at, beginning of year	\$ 4,342,342	\$ 4,135,292
Incurred claims (including IBNRs)	2,226,281	3,177,177
Change in claims estimate	(313,933)	-
Claims paid	(2,442,319)	(2,970,127)
Unpaid claims at, end of year	\$ 3,812,371	\$ 4,342,342

Health Care Coverage

The County is self-insured for the majority of its group health and all of its dental insurance coverage. Specific stop-loss excess risk benefit coverage insurance was obtained in the amount of \$175,000, in addition to an administrative services contract to administer the plan. As the claim cycle has various stages, there may be situations where loss contingencies have occurred before the balance sheet date but the claims have not been asserted. These potential unasserted claims and existing claims have been recorded as a liability of the Health Insurance Internal Services Fund if the amounts can be reasonably estimated and it is probable that the claims will be asserted. This liability is the County's best estimate based on available information.

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

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

	<i>September 30,</i>	
	<i>2015</i>	<i>2014</i>
Unpaid claims at, beginning of year	\$ 707,275	\$ 1,042,847
Incurred claims (including IBNRs)	18,857,159	15,936,667
Claims paid	(17,740,402)	(16,272,239)
Unpaid claims at, end of year	\$ 1,824,032	\$ 707,275

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

J. Contingencies

Grantor Agencies

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

Pending Litigation and Subsequent Events

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

K. Retirement Plans

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

Plan Descriptions

Illinois Municipal Retirement Fund - County

Plan Administration

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Plan Membership

At December 31, 2014 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	890
Inactive employees entitled to but not yet receiving benefits	1,654
Active employees	<u>1,340</u>
 Total	 <u><u>3,884</u></u>

Benefits Provided

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

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

Contributions

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended 2014 was 10.80% of covered payroll.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2014 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2014
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%, including inflation
Interest rate	7.50%
Cost of living adjustments	3.00%
Asset valuation method	Market value

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	<i>(a)</i> <i>Total</i> <i>Pension</i> <i>Liability</i>	<i>(b)</i> <i>Plan Fiduciary</i> <i>Net</i> <i>Position</i>	<i>(a) - (b)</i> <i>Net Pension</i> <i>Liability</i> <i>(Asset)</i>
Balances at January 1, 2014	\$ 222,618,112	\$ 222,759,250	\$ (141,138)
Changes for the period			
Service cost	6,115,519	-	6,115,519
Interest	16,579,321	-	16,579,321
Difference between expected and actual experience	(2,070,756)	-	(2,070,756)
Changes in assumptions	7,866,006	-	7,866,006
Employer contributions	-	5,823,575	(5,823,575)
Employee contributions	-	2,703,460	(2,703,460)
Net investment income	-	12,953,849	(12,953,849)
Benefit payments and refunds	(9,535,998)	(9,535,998)	-
Administrative/other (net transfer)	-	326,179	(326,179)
Net changes	18,954,092	12,271,065	6,683,027
Balances at December 31, 2014	\$ 241,572,204	\$ 235,030,315	\$ 6,541,889

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended September 30, 2015, the County recognized pension expense of \$5,702,331. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference between expected and actual experience	\$ -	\$ 1,525,978
Changes in assumption	5,796,603	-
Net difference between projected and actual earnings on pension plan investments	2,500,994	-
Contributions made after measurement date	3,899,127	-
Total	\$ 12,196,724	\$ 1,525,978

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

<u><i>Period Ending September 30,</i></u>		
2016	\$	6,049,001
2017		2,149,874
2018		1,846,625
2019		625,246
Total	\$	10,670,746

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.50% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	<i>1% Decrease (6.50%)</i>	<i>Current Discount Rate (7.50%)</i>	<i>1% Increase (8.50%)</i>
Net pension liability (asset)	\$39,473,776	\$ 6,541,889	\$(23,066,811)

Illinois Municipal Retirement Fund - Elected County Officials

Plan Administration

All eligible elected county officials are enrolled in IMRF as participating members. IMRF - ECO provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service.

Plan Membership

At December 31, 2014 (most recent available), IMRF - ECO membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	20
Inactive employees entitled to but not yet receiving benefits	10
Active employees	5
Total	35

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 60.22% of covered payroll which was equal to the annual required contribution rate of 60.22%.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2014 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2014
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.00%
Asset valuation method	Market value

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

Discount Rate

The discount rate used to measure the total pension liability was 7.38%. The projection of cash flows were not sufficient to cover the projected payouts and, therefore, the investment rate of 7.50% was blended with the bond rate of 3.56% to arrive that the 7.38% discount rate.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Changes in the Net Pension Liability

	<i>(a)</i> <i>Total Pension Liability</i>	<i>(b)</i> <i>Plan Fiduciary Net Position</i>	<i>(a) - (b)</i> <i>Net Pension Liability</i>
Balances at January 1, 2014	\$ 10,867,004	\$ 7,843,998	\$ 3,023,006
Changes for the period			
Service cost	168,849	-	168,849
Interest	791,138	-	791,138
Difference between expected and actual experience	(382,836)	-	(382,836)
Changes in assumptions	502,866	-	502,866
Employer contributions	-	377,655	(377,655)
Employee contributions	-	49,465	(49,465)
Net investment income	-	450,671	(450,671)
Benefit payments and refunds	(656,328)	(656,328)	-
Administrative/other (net transfer)	-	391,820	(391,820)
Net changes	423,689	613,283	(189,594)
Balances at December 31, 2014	\$ 11,290,693	\$ 8,457,281	\$ 2,833,412

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

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

For the year ended September 30, 2015, the County recognized pension expense of \$99,657. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference between expected and actual experience	\$ 75,325	\$ -
Contributions made after measurement date	338,946	-
Total	\$ 414,271	\$ -

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

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

<u>Period Ending September 30,</u>		
2016	\$	357,777
2017		18,831
2018		18,831
2019		18,832
		<hr/>
Total	\$	<u>414,271</u>

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.38% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.38%) or 1 percentage point higher (8.38%) than the current rate:

	<u>1% Decrease (6.38%)</u>	<u>Current Discount Rate (7.38%)</u>	<u>1% Increase (8.38%)</u>
Net pension liability	\$ 4,747,036	\$ 2,833,412	\$ 2,561,903

Plan Membership

At December 31, 2014 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	111
Inactive employees entitled to but not yet receiving benefits	18
Active employees	<hr/> 132
Total	<hr/> <u>261</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2014 was 25.43% of covered payroll which was equal to the annual required contribution rate of 25.43%.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2014 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2014
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.49%
Cost of living adjustments	3.00%
Asset valuation method	Market value

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.49%. The projection of cash flows were not sufficient to cover the projected payouts and, therefore, the investment rate of 7.50% was blended with the bond rate of 3.56% to arrive that the 7.49% discount rate.

Changes in the Net Pension Liability

	<i>(a)</i> <i>Total Pension Liability</i>	<i>(b)</i> <i>Plan Fiduciary Net Position</i>	<i>(a) - (b)</i> <i>Net Pension Liability</i>
Balances at January 1, 2014	\$ 99,047,450	\$ 84,859,736	\$ 14,187,714
Changes for the period			
Service cost	2,098,164	-	2,098,164
Interest	7,326,490	-	7,326,490
Difference between expected and actual experience	182,701	-	182,701
Changes in assumptions	1,617,508	-	1,617,508
Employer contributions	-	2,870,084	(2,870,084)
Employee contributions	-	904,051	(904,051)
Net investment income	-	4,919,187	(4,919,187)
Benefit payments and refunds	(4,706,982)	(4,706,982)	-
Administrative/other (net transfer)	-	(959,815)	959,815
Net changes	6,517,881	3,026,525	3,491,356
Balances at December 31, 2014	\$ 105,565,331	\$ 87,886,261	\$ 17,679,070

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

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

For the year ended September 30, 2015, the County recognized pension expense of \$3,802,671. At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference between expected and actual experience	\$ 152,842	\$ -
Changes in assumption	1,353,157	-
Net difference between projected and actual earnings on pension plan investments	983,030	-
Contributions made after measurement date	1,892,697	-
Total	\$ 4,381,726	\$ -

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.49% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.49%) or 1 percentage point higher (8.49%) than the current rate:

	<i>1% Decrease (6.49%)</i>	<i>Current Discount Rate (7.49%)</i>	<i>1% Increase (8.49%)</i>
Net pension liability	\$ 29,901,827	\$ 17,679,070	\$ 2,615,841

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Other Post-Employment Benefits (OPEB)

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 (the date of the last valuation), 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><u>1,421</u></u>
 Participating employers	 <u><u>1</u></u>

Funding Policy

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

Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB cost (expense) was \$151,814 for the year ended September 30, 2015.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Other Post-Employment Benefits (OPEB) (Continued)

Annual OPEB Costs and Net OPEB Obligation (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 was as follows:

<i>Fiscal Year End</i>	<i>Annual OPEB Cost</i>	<i>Employer Contributions</i>	<i>Percentage of Annual OPEB Cost Contributed</i>	<i>Net OPEB Obligation</i>
September 30, 2015	\$ 151,814	\$ -	0.00%	\$ 1,735,961
September 30, 2014	151,521	107,634	71.00%	1,584,147
September 30, 2013	147,196	115,096	78.20%	1,540,260

The net OPEB obligation as of September 30, 2015, was calculated as follows:

Annual required contribution	\$ 141,253
Interest on net OPEB obligation	63,366
Adjustment to annual required contribution	<u>(52,805)</u>
Annual OPEB cost	151,814
Contributions made	<u>-</u>
Increase in net OPEB obligation	151,814
Net OPEB obligation, beginning of year	<u>1,584,147</u>
Net OPEB obligation, end of year	<u>\$ 1,735,961</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Other Post-Employment Benefits (OPEB) (Continued)

Annual OPEB Costs and Net OPEB Obligation (Continued)

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%

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 advanced 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2015

Note 4 - Detailed Notes on All Funds (Continued)

L. Restatements

The County recorded the following prior period adjustments during the year ended September 30, 2015:

	Increase (Decrease)
Prior Period Adjustments - Governmental Activities	
Change in accounting principle	
To record the IMRF net pension liability	\$ (14,537,676)
To record the IMRF deferred outflows of resources	5,561,981
To remove the IMRF net pension obligation	1,111,891
Total change in accounting principle	(7,863,804)
Correction of error	
To record capital assets acquired through capital lease in the prior year	1,070,274
To record capital lease obligation incurred in prior year	(1,070,274)
Total Prior Period Adjustments - Governmental Activities	\$ (7,863,804)
Prior Period Adjustments - Business-Type Activities	
Change in accounting principle	
To record the IMRF net pension liability	\$ (2,531,905)
To record the IMRF deferred outflows of resources	968,683
To remove the IMRF net pension obligation	211,820
Total Prior Period Adjustments - Business-Type Activities	\$ (1,351,402)

With the implementation of GASB Statement No. 68, the County is required to retroactively record the net pension liability and deferred outflows of resources and remove the net pension obligation.

M. Subsequent Events

On March 24, 2016, the County issued \$2,485,000 General Obligation Alternate Refunding Bonds (Public Safety Sales Tax and Quarter Cent Sales Tax Alternate Revenue Sources), Series 2016A to currently refund outstanding General Obligation Alternate Bonds (Public Safety Sales Tax Alternate Revenue Source) Series 2006A and to pay costs of issuing the bonds.

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, 2015

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes				
Property, net	\$ 12,276,000	\$ 12,276,000	\$ 12,342,651	\$ 66,651
Sales tax	1,187,000	1,187,000	1,046,654	(140,346)
Quarter-cent sales tax	8,016,000	8,016,000	8,119,132	103,132
Use tax	1,101,000	1,101,000	1,184,435	83,435
Total taxes	22,580,000	22,580,000	22,692,872	112,872
Intergovernmental				
State income tax allotments	4,161,000	4,161,000	4,522,469	361,469
Replacement tax allotments	2,360,000	2,360,000	1,896,771	(463,229)
Other	5,873,000	5,873,000	7,021,863	1,148,863
Total intergovernmental	12,394,000	12,394,000	13,441,103	1,047,103
Other				
Charges for services	6,195,000	6,195,000	5,674,328	(520,672)
Fines and forfeitures	4,102,000	4,102,000	4,665,134	563,134
Licenses and permits	495,000	495,000	479,449	(15,551)
Investment income	36,000	36,000	39,825	3,825
Other	3,278,000	3,278,000	2,268,642	(1,009,358)
Total other	14,106,000	14,106,000	13,127,378	(978,622)
Total revenues	\$ 49,080,000	\$ 49,080,000	\$ 49,261,353	\$ 181,353

(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, 2015

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures, current				
General government	\$ 10,320,123	\$ 10,559,623	\$ 10,396,062	\$ (163,561)
Public safety	26,996,732	27,362,006	27,095,029	(266,977)
Judicial	11,755,104	12,335,559	12,334,464	(1,095)
Total expenditures, current	49,071,959	50,257,188	49,825,555	(431,633)
Debt Service				
Principal	386,532	386,532	380,532	(6,000)
Interest	-	-	5,997	5,997
Capital outlay	379,294	333,544	225,602	(107,942)
Total expenditures	49,837,785	50,977,264	50,437,686	(539,578)
Excess of revenues over (under) expenditures	(757,785)	(1,897,264)	(1,176,333)	720,931
Other financing sources (uses)				
Transfers in	912,000	912,000	878,288	(33,712)
Transfers (out)	(154,324)	(180,074)	(177,859)	2,215
Total other financing sources (uses)	757,676	731,926	700,429	(31,497)
Net change in fund balance	\$ (109)	\$ (1,165,338)	(475,904)	\$ 689,434
Fund balance, beginning of period			13,404,138	
Fund balance, end of period			\$ 12,928,234	

(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, 2015

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 27,681,000	\$ 27,681,000	\$ 27,405,051	\$ (275,949)
Intergovernmental revenues	31,000	31,000	34,020	3,020
Investment income	4,000	4,000	2,376	(1,624)
Charges for services	370,000	370,000	568,550	198,550
Other	34,000	34,000	34,340	340
Total revenues	28,120,000	28,120,000	28,044,337	(75,663)
Expenditures				
Public safety				
Personnel	15,435,615	15,493,911	15,304,676	(189,235)
Supplies and services	4,419,458	4,140,488	4,046,163	(94,325)
Total expenditures	19,855,073	19,634,399	19,350,839	(283,560)
Excess of revenues over expenditures	8,264,927	8,485,601	8,693,498	207,897
Other financing sources (uses)				
Transfer (out)	(8,415,000)	(8,415,000)	(8,414,989)	11
Total other financing sources (uses)	(8,415,000)	(8,415,000)	(8,414,989)	11
Net change in fund balance	\$ (150,073)	\$ 70,601	278,509	\$ 207,908
Fund balance, beginning of period			15,322,529	
Fund balance, end of period			\$ 15,601,038	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental			
Motor fuel tax allotments	\$ 8,700,000	\$ 7,804,170	\$ (895,830)
Charges for services	-	25,901	25,901
Investment income	-	1,958	1,958
Total revenues	8,700,000	7,832,029	(867,971)
Expenditures, current			
Highways and streets			
Personnel	933,491	882,038	(51,453)
Supplies and services	1,060,000	1,022,640	(37,360)
Total expenditures, current	1,993,491	1,904,678	(88,813)
Capital outlay	4,325,171	689,192	(3,635,979)
Total expenditures	6,318,662	2,593,870	(3,724,792)
Excess of revenues over expenditures	2,381,338	5,238,159	2,856,821
Other financing sources (uses)			
Transfers (out)	(1,408,000)	(1,408,000)	-
Total other financing sources (uses)	(1,408,000)	(1,408,000)	-
Net change in fund balance	\$ 973,338	3,830,159	\$ 2,856,821
Fund balance, beginning of period		3,364,335	
Fund balance, end of period		\$ 7,194,494	

(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, 2015

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Property taxes, net	\$ 6,307,000	\$ 6,307,000	\$ 6,317,553	\$ 10,553
Intergovernmental	1,853,000	1,853,000	1,855,141	2,141
Other	-	-	7,038	7,038
Total revenues	8,160,000	8,160,000	8,179,732	19,732
Expenditures, current				
General government				
Personnel	729,415	737,014	730,615	(6,399)
Public safety				
Personnel	4,752,618	4,802,130	4,760,441	(41,689)
Highways and streets				
Personnel	405,502	409,727	406,170	(3,557)
Health and welfare				
Personnel	871,381	880,459	872,816	(7,643)
Judicial				
Personnel	1,400,084	1,414,670	1,402,389	(12,281)
Total expenditures, current	8,159,000	8,244,000	8,172,431	(71,569)
Net change in fund balance	\$ 1,000	\$ (84,000)	7,301	\$ 6,301
Fund balance, beginning of period			2,443,434	
Fund balance, end of period			\$ 2,450,735	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 4,148,000	\$ 4,154,737	\$ 6,737
Other	-	3,572	3,572
Total revenues	4,148,000	4,158,309	10,309
Expenditures, current			
General government			
Supplies and services	628,140	576,809	(51,331)
Public safety			
Supplies and services	1,157,100	1,062,543	(94,557)
Highways and streets			
Supplies and services	165,300	151,792	(13,508)
Health and welfare			
Supplies and services	826,500	758,960	(67,540)
Judicial			
Personnel	70,000	69,744	(256)
Supplies and services	528,960	485,734	(43,226)
Total expenditures, current	3,376,000	3,105,582	(270,418)
Excess of revenue over expenditures	772,000	1,052,727	280,727
Other financing sources (uses)			
Transfers (out)	(999,000)	(999,000)	-
Total other financing sources (uses)	(999,000)	(999,000)	-
Net change in fund balance	<u>\$ (227,000)</u>	53,727	<u>\$ 280,727</u>
Fund balance, beginning of period		523,926	
Fund balance, end of period		<u>\$ 577,653</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
Schedule of Employer Contributions
Illinois Municipal Retirement Fund

September 30, 2015*

<u>County - ECO</u>	<u>2014</u>
Actuarially determined contribution	\$ 433,034
Contributions in relation to the actuarially determined contribution	<u>433,034</u>
CONTRIBUTION DEFICIENCY (Excess)	\$ <u><u>-</u></u>
Covered-employee payroll	\$ 605,408
Contributions as a percentage of covered-employee payroll	71.53%
<u>County - Regular</u>	<u>2014</u>
Actuarially determined contribution	\$ 5,484,469
Contributions in relation to the actuarially determined contribution	<u>5,484,469</u>
CONTRIBUTION DEFICIENCY (Excess)	\$ <u><u>-</u></u>
Covered-employee payroll	\$ 53,619,604
Contributions as a percentage of covered-employee payroll	10.23%
<u>Sheriff's Law Enforcement Personnel Plan (SLEP)</u>	<u>2014</u>
Actuarially determined contribution	\$ 2,638,446
Contributions in relation to the actuarially determined contribution	<u>2,638,446</u>
CONTRIBUTION DEFICIENCY (Excess)	\$ <u><u>-</u></u>
Covered-employee payroll	\$ 10,993,630
Contributions as a percentage of covered-employee payroll	24.00%

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 29 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 4.40% to 16.00% compounded annually and postretirement benefit increases of 3.00% compounded annually.

(See independent auditor's report.)

County of Winnebago, Illinois
Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund

December 31, 2014 *

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

Notes to Schedule

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

*IMRF's measurement date is December 31, 2014; therefore, information above is presented for the calendar year ended December 31, 2014.

(See independent auditor's report.)

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

September 30, 2015

<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>
9/30/15	N/A	N/A	N/A	N/A	N/A	N/A
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 2015, 2013 and 2011.

(See independent auditor's report.)

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

September 30, 2015

<i>Fiscal Year Ended</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>Percentage of ARC Contributed</i>
2015	\$ -	\$ 141,253	0.00%
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, 2015

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,
- Court Services Grants Fund
- Community Development Grants Fund,
- City Election Fund,
- Hotel/Motel Tax Fund; and
- Water - Baxter Street 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, 2015

Note 2 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2015:

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund			
General Government Function			
Purchasing			
Supplies and services	\$ 3,787	\$ 4,424	\$ (637)
Installment Note Related Activities - Interest			
Debt service	-	5,997	(5,997)
Circuit Court			
Supplies and services	658,558	664,916	(6,358)
Third Courtroom			
Personnel	407,526	417,686	(10,160)
9-1-1 Operations Fund			
<i>Public Safety</i>			
Supplies and services	1,722,700	1,752,163	(29,463)
Document Storage Fee Fund			
Judicial			
Personnel	375,497	383,027	(7,530)
Coroner Fee Fund			
Public Safety			
Supplies and services	95,000	72,544	(2,544)
FEMA Grant Fund			
Supplies and services	-	23,100	(23,100)
2013B General Obligation Refunding Bonds Fund			
Debt Service			
Interest and fiscal charges	189,450	189,556	(106)
2013C General Obligation Refunding Bonds Fund			
Debt Service			
Interest and fiscal charges	238,050	238,478	(428)
2015 Project Fund			
General Government			
Supplies and services	57,000	24,774	(32,226)
River Bluff Nursing Home Fund			
Supplies and services	5,417,377	5,463,882	(46,505)

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, 2015

	<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	\$ 81,920	\$ 81,920	\$ 79,132	\$ (2,788)
City Election	133,348	133,348	130,780	(2,568)
County Auditor	246,534	246,534	246,501	(33)
County Board	553,529	553,529	553,506	(23)
County Clerk	529,685	529,685	519,282	(10,403)
Finance	265,381	265,381	265,347	(34)
Miscellaneous County	-	-	-	-
Human Resources	356,706	360,706	360,705	(1)
Purchasing	142,009	185,009	184,945	(64)
Planning	774,943	735,943	705,273	(30,670)
Recorder of Deeds	588,776	598,776	594,296	(4,480)
Superintendent of Education	284,061	307,561	306,037	(1,524)
Supervisor of Assessment	808,422	811,922	798,392	(13,530)
Treasurer	355,493	366,493	363,214	(3,279)
Total General Government	5,120,807	5,176,807	5,107,410	(69,397)
Public Safety				
911 Center	1,097,006	1,227,572	1,225,899	(1,673)
County Jail	3,987,322	4,252,332	4,173,554	(78,778)
Chief Probation Office	2,221,841	2,221,841	2,220,643	(1,198)
Civil Defense	75,785	75,785	74,650	(1,135)
Dependent Children	-	-	-	-
Juvenile Day / Evening Reporting	197,466	197,466	197,290	(176)
Juvenile Probation	1,578,207	1,578,207	1,576,574	(1,633)
Sheriff's Office	12,149,214	12,176,660	12,156,608	(20,052)
Records	175,637	218,746	216,440	(2,306)
Public Safety Building Costs	-	-	-	-
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
Total Public Safety	21,482,478	21,948,609	21,841,658	(106,951)
Judicial				
State's Attorney	3,401,521	3,659,521	3,658,737	(784)
Clerk of the Circuit Court	2,463,889	2,463,889	2,463,889	-
Circuit Court	1,277,193	1,249,559	1,249,314	(245)
Coroner	659,016	694,016	687,837	(6,179)
Jury Commission	143,566	116,066	115,763	(303)
Public Defender	1,495,642	1,625,097	1,624,776	(321)
Third Courtroom	407,526	407,526	417,686	10,160
Total Judicial	9,848,353	10,215,674	10,218,002	2,328
Total Expenditures	\$ 36,451,638	\$ 37,341,090	\$ 37,167,070	\$ (174,020)

<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>		
\$ 1,433,442	\$ 1,463,442	\$ 1,456,438	\$ (7,004)	\$ 1,515,362	\$ 1,545,362	\$ 1,535,570	\$ (9,792)
-	-	-	-	133,348	133,348	130,780	(2,568)
6,056	6,056	5,309	(747)	252,590	252,590	251,810	(780)
18,417	18,417	17,994	(423)	571,946	571,946	571,500	(446)
476,668	476,668	469,233	(7,435)	1,006,353	1,006,353	988,515	(17,838)
5,301	5,301	5,280	(21)	270,682	270,682	270,627	(55)
2,541,795	2,711,795	2,711,450	(345)	2,541,795	2,711,795	2,711,450	(345)
31,349	31,349	29,211	(2,138)	388,055	392,055	389,916	(2,139)
3,787	3,787	4,424	637	145,796	188,796	189,369	573
108,562	108,562	92,971	(15,591)	883,505	844,505	798,244	(46,261)
19,282	19,282	18,169	(1,113)	608,058	618,058	612,465	(5,593)
148,041	141,041	139,913	(1,128)	432,102	448,602	445,950	(2,652)
277,043	273,543	214,964	(58,579)	1,085,465	1,085,465	1,013,356	(72,109)
129,573	123,573	123,296	(277)	485,066	490,066	486,510	(3,556)
5,199,316	5,382,816	5,288,652	(94,164)	10,320,123	10,559,623	10,396,062	(163,561)
615,565	604,048	603,655	(393)	1,712,571	1,831,620	1,829,554	(2,066)
2,991,635	2,991,635	2,917,172	(74,463)	6,978,957	7,243,967	7,090,726	(153,241)
-	-	-	-	2,221,841	2,221,841	2,220,643	(1,198)
31,013	32,666	32,666	-	106,798	108,451	107,316	(1,135)
150,000	150,000	150,000	-	150,000	150,000	150,000	-
-	-	-	-	197,466	197,466	197,290	(176)
-	-	-	-	1,578,207	1,578,207	1,576,574	(1,633)
1,154,537	1,063,837	1,028,990	(34,847)	13,303,751	13,240,497	13,185,598	(54,899)
6,922	6,629	6,152	(477)	182,559	225,375	222,592	(2,783)
564,582	564,582	514,736	(49,846)	564,582	564,582	514,736	(49,846)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,514,254	5,413,397	5,253,371	(160,026)	26,996,732	27,362,006	27,095,029	(266,977)
361,631	448,631	447,581	(1,050)	3,763,152	4,108,152	4,106,318	(1,834)
198,110	198,110	196,486	(1,624)	2,661,999	2,661,999	2,660,375	(1,624)
602,058	658,558	664,916	6,358	1,879,251	1,908,117	1,914,230	6,113
356,280	361,280	360,207	(1,073)	1,015,296	1,055,296	1,048,044	(7,252)
240,033	300,033	298,850	(1,183)	383,599	416,099	414,613	(1,486)
78,148	78,148	73,297	(4,851)	1,573,790	1,703,245	1,698,073	(5,172)
70,491	75,125	75,125	-	478,017	482,651	492,811	10,160
1,906,751	2,119,885	2,116,462	(3,423)	11,755,104	12,335,559	12,334,464	(1,095)
\$ 12,620,321	\$ 12,916,098	\$ 12,658,485	\$ (257,613)	\$ 49,071,959	\$ 50,257,188	\$ 49,825,555	\$ (431,633)

(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, 2015

	<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	-	-	-	-
Dependent Children	-	-	-	-
Juvenile Day / Evening Reporting	-	-	-	-
Juvenile Probation	-	-	-	-
Sheriff's Office	-	-	-	-
Records	-	-	-	-
Public Safety Building Costs	-	-	-	-
Installment note related				
activities - principal	386,532	386,532	380,532	(6,000)
Installment note related				
activities - interest	-	-	5,997	5,997
Total Public Safety	386,532	386,532	386,529	(3)
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Third Courtroom	-	-	-	-
Total Judicial	-	-	-	-
Total Expenditures	\$ 386,532	\$ 386,532	\$ 386,529	\$ (3)

<i>Capital Outlay</i>				<i>Variance with Final Budget Over (Under)</i>
<i>Budget</i>		<i>Actual</i>		
<i>Original</i>	<i>Final</i>			
\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
379,294	333,544	225,602		(107,942)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
379,294	333,544	225,602		(107,942)

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, 2015

	<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	\$ 1,515,362	\$ 1,545,362	\$ 1,535,570	\$ (9,792)
City Election	133,348	133,348	130,780	(2,568)
County Auditor	252,590	252,590	251,810	(780)
County Board	571,946	571,946	571,500	(446)
County Clerk	1,006,353	1,006,353	988,515	(17,838)
Finance	270,682	270,682	270,627	(55)
Miscellaneous County	2,921,089	3,045,339	2,937,052	(108,287)
Human Resources	388,055	392,055	389,916	(2,139)
Purchasing	145,796	188,796	189,369	573
Planning	883,505	844,505	798,244	(46,261)
Recorder of Deeds	608,058	618,058	612,465	(5,593)
Superintendent of Education	432,102	448,602	445,950	(2,652)
Supervisor of Assessment	1,085,465	1,085,465	1,013,356	(72,109)
Treasurer	485,066	490,066	486,510	(3,556)
Total General Government	10,699,417	10,893,167	10,621,664	(271,503)
Public Safety				
911 Center	1,712,571	1,831,620	1,829,554	(2,066)
County Jail	6,978,957	7,243,967	7,090,726	(153,241)
Chief Probation Office	2,221,841	2,221,841	2,220,643	(1,198)
Civil Defense	106,798	108,451	107,316	(1,135)
Dependent Children	150,000	150,000	150,000	-
Juvenile Day / Evening Reporting	197,466	197,466	197,290	(176)
Juvenile Probation	1,578,207	1,578,207	1,576,574	(1,633)
Sheriff's Office	13,303,751	13,240,497	13,185,598	(54,899)
Records	182,559	225,375	222,592	(2,783)
Public Safety Building Costs	564,582	564,582	514,736	(49,846)
Installment note related				
activities - principal	386,532	386,532	380,532	(6,000)
Installment note related				
activities - interest	-	-	5,997	5,997
Total Public Safety	27,383,264	27,748,538	27,481,558	(266,980)
Judicial				
State's Attorney	3,763,152	4,108,152	4,106,318	(1,834)
Clerk of the Circuit Court	2,661,999	2,661,999	2,660,375	(1,624)
Circuit Court	1,879,251	1,908,117	1,914,230	6,113
Coroner	1,015,296	1,055,296	1,048,044	(7,252)
Jury Commission	383,599	416,099	414,613	(1,486)
Public Defender	1,573,790	1,703,245	1,698,073	(5,172)
Third Courtroom	478,017	482,651	492,811	10,160
Total Judicial	11,755,104	12,335,559	12,334,464	(1,095)
Total Expenditures	\$ 49,837,785	\$ 50,977,264	\$ 50,437,686	\$ (539,578)

(See independent auditor's report.)

Nonmajor Governmental Funds
Combining Statements and Schedules

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

September 30, 2015

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	\$ 23,528,550	\$ 12,644,241	\$ 7,382,251	\$ 669,736	\$ 44,224,778
Property taxes receivable, net	14,418,456	7,743	-	-	14,426,199
Other receivables	1,129,997	-	-	1,841	1,131,838
Due from other governmental units and agencies	2,671,237	-	785,397	-	3,456,634
Notes receivable, net	878,455	-	-	-	878,455
Long-term receivable	-	-	800,000	-	800,000
Total assets	\$ 42,626,695	\$ 12,651,984	\$ 8,967,648	\$ 671,577	\$ 64,917,904
Liabilities, deferred inflows of resources, and fund balances					
Liabilities					
Accounts payable	\$ 3,061,122	\$ -	\$ 806,147	\$ -	\$ 3,867,269
Accrued payroll	734,590	-	-	-	734,590
Due to other funds	763,186	557	-	-	763,743
Unearned revenue	632,910	-	800,000	-	1,432,910
Contract retainage	11,403	-	-	-	11,403
Total liabilities	5,203,211	557	1,606,147	-	6,809,915
Deferred inflows of resources					
Unavailable revenue	15,284,123	7,743	-	-	15,291,866
Total deferred inflows of resources	15,284,123	7,743	-	-	15,291,866
Total liabilities and deferred inflows of resources	20,487,334	8,300	1,606,147	-	22,101,781
Fund balances					
Restricted for economic development	1,332,318	-	-	-	1,332,318
Restricted for capital improvements	-	-	4,437,372	-	4,437,372
Restricted for highways and streets	7,960,419	-	-	-	7,960,419
Restricted for public safety	4,439,553	-	-	-	4,439,553
Restricted for health and welfare	5,390,163	-	-	-	5,390,163
Restricted for judicial purposes	737,679	-	-	-	737,679
Restricted for geographical information systems	131,159	-	-	-	131,159
Restricted for equipment replacement	864,982	-	-	-	864,982
Restricted for retirement	1,764,737	-	-	-	1,764,737
Restricted for debt service	-	12,644,241	-	-	12,644,241
Restricted for working cash	-	-	-	671,577	671,577
Restricted for foreclosure mediation	52,721	-	-	-	52,721
Unrestricted					
Assigned for capital projects	-	-	2,931,817	-	2,931,817
Unassigned	(534,370)	(557)	(7,688)	-	(542,615)
Total fund balances	22,139,361	12,643,684	7,361,501	671,577	42,816,123
Total liabilities, deferred inflows of resources, and fund balances	\$ 42,626,695	\$ 12,651,984	\$ 8,967,648	\$ 671,577	\$ 64,917,904

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Total</i>
Revenues					
Taxes	\$ 14,835,014	\$ 5,529	\$ -	\$ -	\$ 14,840,543
Intergovernmental	14,035,050	1,816,882	-	-	15,851,932
Charges for services	9,200,562	-	2,753,849	-	11,954,411
Licenses and permits	666,577	-	-	-	666,577
Investment income	22,236	-	-	-	22,236
Fines and forfeitures	-	643,000	-	-	643,000
Miscellaneous	601,329	-	-	-	601,329
Total revenues	39,360,768	2,465,411	2,753,849	-	44,580,028
Expenditures, current					
General government	3,338,744	-	1,655,383	-	4,994,127
Public safety	9,690,641	-	-	-	9,690,641
Highways and streets	5,795,242	-	-	-	5,795,242
Health and welfare	12,944,392	-	-	-	12,944,392
Judicial	4,952,306	-	-	-	4,952,306
Total expenditures, current	36,721,325	-	1,655,383	-	38,376,708
Debt service					
Principal	1,030,000	10,630,522	960,000	-	12,620,522
Interest and fiscal charges	61,658	5,275,572	-	-	5,337,230
Capital outlay	3,763,890	-	2,315,871	-	6,079,761
Contributions to other governments	-	-	10,979,109	-	10,979,109
Total expenditures	41,576,873	15,906,094	15,910,363	-	73,393,330
Excess of revenues over (under) expenditures	(2,216,105)	(13,440,683)	(13,156,514)	-	(28,813,302)
Other financing sources (uses)					
Transfers in	337,475	13,589,029	-	-	13,926,504
Transfers (out)	(3,066,904)	-	(447,000)	-	(3,513,904)
Proceeds from capital lease	911,437	-	-	-	911,437
Issuance of general obligation debt certificates	-	-	3,085,000	-	3,085,000
Premium on general obligation debt certificates	-	-	287,025	-	287,025
Issuance of commitments payable	-	-	10,979,109	-	10,979,109
Total other financing sources (uses)	(1,817,992)	13,589,029	13,904,134	-	25,675,171
Net change in fund balance	(4,034,097)	148,346	747,620	-	(3,138,131)
Fund balance, beginning of period	26,173,458	12,495,338	6,613,881	671,577	45,954,254
Fund balance, end of period	\$ 22,139,361	\$ 12,643,684	\$ 7,361,501	\$ 671,577	\$ 42,816,123

(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 - 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.

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

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

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

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

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

September 30, 2015

	<i>Document Storage Fee Fund</i>	<i>Treasurer's Delinquent Tax Fee Fund</i>	<i>Vital Records Fee Fund</i>	<i>Recorder's Document Fee Fund</i>
Assets				
Cash and investments	\$ 597,082	\$ 32,221	\$ 209,919	\$ 884,044
Property taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Other receivables	74,870	-	-	-
Due from other governmental units and agencies	-	-	-	-
Notes receivable, net	-	-	-	-
Total assets	\$ 671,952	\$ 32,221	\$ 209,919	\$ 884,044
Liabilities, deferred inflows of resources, and fund balances (deficit)				
Liabilities				
Accounts payable	\$ 342,181	\$ -	\$ 8,672	\$ 43,739
Accrued payroll	14,157	2,231	-	5,313
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage	-	-	-	-
Total liabilities	356,338	2,231	8,672	49,052
Deferred inflows of resources				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	356,338	2,231	8,672	49,052
Fund balances				
Restricted for economic development	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for judicial purposes	315,614	-	201,247	-
Restricted for geographical information systems	-	-	-	-
Restricted for equipment replacement	-	29,990	-	834,992
Restricted for retirement	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-
Unrestricted				
Unassigned	-	-	-	-
Total fund balances (deficit)	315,614	29,990	201,247	834,992
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 671,952	\$ 32,221	\$ 209,919	\$ 884,044

<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>
\$ -	\$ -	\$ -	\$ -	\$ 109,049	\$ -	\$ 370,468	\$ 2,586,574	\$ 666,243
-	-	-	-	-	-	-	-	-
47,895	28,117	702	5,981	8,290	-	-	55,065	26,692
-	-	-	-	-	-	-	693,015	-
-	-	-	-	-	-	-	-	-
\$ 47,895	\$ 28,117	\$ 702	\$ 5,981	\$ 117,339	\$ -	\$ 370,468	\$ 3,334,654	\$ 692,935
\$ -	\$ -	\$ 600	\$ -	\$ 23,060	\$ 30,717	\$ -	\$ 254,312	\$ 38,996
13,291	-	-	3,236	-	-	-	-	-
37,115	26,746	7,004	24,819	-	15,924	31,818	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,406	26,746	7,604	28,055	23,060	46,641	31,818	254,312	38,996
-	-	-	-	-	-	-	277,443	-
-	-	-	-	-	-	-	277,443	-
50,406	26,746	7,604	28,055	23,060	46,641	31,818	531,755	38,996
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,371	-	-	-	-	338,650	2,802,899	653,939
-	-	-	-	94,279	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,511)	-	(6,902)	(22,074)	-	(46,641)	-	-	-
(2,511)	1,371	(6,902)	(22,074)	94,279	(46,641)	338,650	2,802,899	653,939
\$ 47,895	\$ 28,117	\$ 702	\$ 5,981	\$ 117,339	\$ -	\$ 370,468	\$ 3,334,654	\$ 692,935

(This statement is continued on the following pages.)

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

September 30, 2015

	<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	\$ 25,018	\$ 63,787	\$ -	\$ 576,485
Property taxes receivable	-	-	-	1,502,241
Allowance for uncollectible taxes	-	-	-	(14,602)
Other receivables	7,005	-	-	-
Due from other governmental units and agencies	-	-	-	362,570
Notes receivable, net	-	-	-	-
Total assets	\$ 32,023	\$ 63,787	\$ -	\$ 2,426,694
Liabilities, deferred inflows of resources, and fund balances (deficit)				
Liabilities				
Accounts payable	\$ 26,069	\$ -	\$ -	\$ 65,994
Accrued payroll	-	-	-	95,424
Due to other funds	-	-	105,570	-
Unearned revenue	-	-	-	240,779
Contract retainage	-	-	-	-
Total liabilities	26,069	-	105,570	402,197
Deferred inflows of resources				
Unavailable revenue	-	-	-	1,445,590
Total deferred inflows of resources	-	-	-	1,445,590
Total liabilities and deferred inflows of resources	26,069	-	105,570	1,847,787
Fund balances				
Restricted for economic development	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	63,787	-	578,907
Restricted for health and welfare	-	-	-	-
Restricted for judicial purposes	5,954	-	-	-
Restricted for geographical information systems	-	-	-	-
Restricted for equipment replacement	-	-	-	-
Restricted for retirement	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-
Unrestricted				
Unassigned	-	-	(105,570)	-
Total fund balances (deficit)	5,954	63,787	(105,570)	578,907
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 32,023	\$ 63,787	\$ -	\$ 2,426,694

<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>
\$ 155,052	\$ -	\$ -	\$ 27,910	\$ 5,469,124	\$ 4,676,678	\$ 1,579,024	\$ 1,917,664	\$ 159,847
-	-	72,957	145,911	2,851,309	2,603,531	384,613	1,838,004	540,897
-	-	(710)	(1,420)	(27,757)	(25,345)	(3,744)	(17,893)	(5,298)
-	-	-	2,068	-	340,089	531	3,446	-
-	-	93,722	69,221	1,428,783	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 155,052	\$ -	\$ 165,969	\$ 243,690	\$ 9,721,459	\$ 7,594,953	\$ 1,960,424	\$ 3,741,221	\$ 695,446
\$ 11,803	\$ -	\$ 2,180	\$ 2,175	\$ 315,198	\$ 242,386	\$ 91,145	\$ 207,975	\$ 12,133
12,090	-	3,501	20,042	331,423	199,588	-	-	-
-	-	27,619	-	-	-	-	-	-
-	-	-	-	237,729	-	-	-	-
-	-	-	-	-	-	11,403	-	-
23,893	-	33,300	22,217	884,350	441,974	102,548	207,975	12,133
-	-	164,008	140,571	3,605,737	2,509,181	370,675	1,771,396	524,522
-	-	164,008	140,571	3,605,737	2,509,181	370,675	1,771,396	524,522
23,893	-	197,308	162,788	4,490,087	2,951,155	473,223	1,979,371	536,655
-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,643,798	1,487,201	1,761,850	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5,231,372	-	-	-	158,791
-	-	-	80,902	-	-	-	-	-
131,159	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(31,339)	-	-	-	-	-	-
131,159	-	(31,339)	80,902	5,231,372	4,643,798	1,487,201	1,761,850	158,791
\$ 155,052	\$ -	\$ 165,969	\$ 243,690	\$ 9,721,459	\$ 7,594,953	\$ 1,960,424	\$ 3,741,221	\$ 695,446

(This statement is continued on the following pages.)

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

September 30, 2015

	<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	\$ 1,954,510	\$ -	\$ 14,339	\$ 8,802	\$ 20,507
Property taxes receivable	3,863,388	-	-	-	-
Allowance for uncollectible taxes	(37,626)	-	-	-	-
Other receivables	-	-	-	-	-
Due from other governmental units and agencies	826	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 5,781,098	\$ -	\$ 14,339	\$ 8,802	\$ 20,507
Liabilities, deferred inflows of resources, and fund balances (deficit)					
Liabilities					
Accounts payable	\$ 291,361	\$ 1,117	\$ -	\$ -	\$ -
Accrued payroll	-	-	14,602	-	213
Due to other funds	-	215,027	-	-	-
Unearned revenue	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	291,361	216,144	14,602	-	213
Deferred inflows of resources					
Unavailable revenue	3,725,000	-	-	-	-
Total deferred inflows of resources	3,725,000	-	-	-	-
Total liabilities and deferred inflows of resources	4,016,361	216,144	14,602	-	213
Fund balances					
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	-	-	8,802	20,294
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	1,764,737	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Unrestricted					
Unassigned	-	(216,144)	(263)	-	-
Total fund balances (deficit)	1,764,737	(216,144)	(263)	8,802	20,294
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 5,781,098	\$ -	\$ 14,339	\$ 8,802	\$ 20,507

<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>Marriage and Civil Union Fund</i>	<i>Hotel/Motel Tax Fund</i>	<i>Foreclosure Mediation Fund</i>	<i>Water - Baxter Street Fund</i>
\$ 453,863	\$ 524,358	\$ -	\$ -	\$ 195,461	\$ 9,099	\$ 127,109	\$ 49,936	\$ 64,377
-	-	-	750,000	-	-	-	-	-
-	-	408,667	-	17,409	500	94,992	4,485	3,193
-	23,100	-	-	-	-	-	-	-
878,455	-	-	-	-	-	-	-	-
\$ 1,332,318	\$ 547,458	\$ 408,667	\$ 750,000	\$ 212,870	\$ 9,599	\$ 222,101	\$ 54,421	\$ 67,570
\$ -	\$ 547,458	\$ 255,738	\$ -	\$ 22,312	\$ -	\$ 222,101	\$ 1,700	\$ -
-	-	15,735	-	3,744	-	-	-	-
-	-	85,718	-	185,826	-	-	-	-
-	23,100	131,302	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	570,558	488,493	-	211,882	-	222,101	1,700	-
-	-	-	750,000	-	-	-	-	-
-	-	-	750,000	-	-	-	-	-
-	570,558	488,493	750,000	211,882	-	222,101	1,700	-
1,332,318	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	67,570
-	-	-	-	-	-	-	-	-
-	-	-	-	988	9,599	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	52,721	-
-	(23,100)	(79,826)	-	-	-	-	-	-
1,332,318	(23,100)	(79,826)	-	988	9,599	-	52,721	67,570
\$ 1,332,318	\$ 547,458	\$ 408,667	\$ 750,000	\$ 212,870	\$ 9,599	\$ 222,101	\$ 54,421	\$ 67,570

(This statement is continued on the following page.)

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

September 30, 2015

Assets	<i>Totals</i>
Cash and cash equivalents	\$ 23,528,550
Property taxes receivable	14,552,851
Allowance for uncollectible taxes	(134,395)
Other receivables	1,129,997
Due from other governmental units and agencies	2,671,237
Notes receivable, net	878,455
Total assets	\$ 42,626,695
Liabilities, deferred inflows of resources, and fund balances (deficit)	
Liabilities	
Accounts payable	\$ 3,061,122
Accrued payroll	734,590
Due to other funds	763,186
Unearned revenue	632,910
Contract retainage	11,403
Total liabilities	5,203,211
Deferred inflows of resources	
Unavailable revenue	15,284,123
Total deferred inflows of resources	15,284,123
Total liabilities and deferred inflows of resources	20,487,334
Fund balances	
Restricted for economic development	1,332,318
Restricted for highways and streets	7,960,419
Restricted for public safety	4,439,553
Restricted for health and welfare	5,390,163
Restricted for judicial purposes	737,679
Restricted for geographical information systems	131,159
Restricted for equipment replacement	864,982
Restricted for retirement	1,764,737
Restricted for foreclosure mediation	52,721
Unrestricted Unassigned	(534,370)
Total fund balances (deficit)	22,139,361
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 42,626,695

(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, 2015

	<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	1,120,715	49,428	46,686	482,403	664,245
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	1,120,715	49,428	46,686	482,403	664,245
Expenditures, current					
General government	-	43,619	23,842	287,230	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	882,812	-	-	-	264,515
Total expenditures, current	882,812	43,619	23,842	287,230	264,515
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	207,812	-	-	-	-
Total expenditures	1,090,624	43,619	23,842	287,230	264,515
Excess of revenues over (under) expenditures	30,091	5,809	22,844	195,173	399,730
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	(19,909)	5,809	22,844	195,173	27,730
Fund balances (deficit), beginning of period	335,523	24,181	178,403	639,819	(30,241)
Fund balance (deficit), end of period	\$ 315,614	\$ 29,990	\$ 201,247	\$ 834,992	\$ (2,511)

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	285,205	-	-
402,947	7,384	139,920	109,510	354,704	-	2,086,385	419,838
-	-	-	-	-	625	-	-
-	-	-	-	-	-	-	-
402,947	7,384	139,920	109,510	354,704	285,830	2,086,385	419,838
-	-	-	-	355,905	-	-	-
-	-	-	-	-	827,261	1,752,163	336,168
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	6,000	86,445	141,870	-	-	-	-
-	6,000	86,445	141,870	355,905	827,261	1,752,163	336,168
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	475,279	127,230
-	6,000	86,445	141,870	355,905	827,261	2,227,442	463,398
402,947	1,384	53,475	(32,360)	(1,201)	(541,431)	(141,057)	(43,560)
-	-	-	-	-	-	-	-
(407,374)	-	-	-	-	-	(471,000)	-
-	-	-	-	-	-	-	-
(407,374)	-	-	-	-	-	(471,000)	-
(4,427)	1,384	53,475	(32,360)	(1,201)	(541,431)	(612,057)	(43,560)
5,798	(8,286)	(75,549)	126,639	(45,440)	880,081	3,414,956	697,499
\$ 1,371	\$ (6,902)	\$ (22,074)	\$ 94,279	\$ (46,641)	\$ 338,650	\$ 2,802,899	\$ 653,939

(This statement 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, 2015

	<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	\$ -	\$ -	\$ -	\$ 1,531,125	\$ -
Intergovernmental	-	-	-	1,654,149	-
Charges for services	98,185	110,999	34,965	-	278,722
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	1,836	-
Total revenues	98,185	110,999	34,965	3,187,110	278,722
Expenditures, current					
General government	-	-	-	-	379,240
Public safety	101,286	97,544	-	2,811,126	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	-	74,016	-	-
Total expenditures, current	101,286	97,544	74,016	2,811,126	379,240
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	-	-	-	-	30,599
Total expenditures	101,286	97,544	74,016	2,811,126	409,839
Excess of revenues over (under) expenditures	(3,101)	13,455	(39,051)	375,984	(131,117)
Other financing sources (uses)					
Transfers in	-	-	-	-	109,616
Transfers (out)	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	109,616
Net change in fund balances	(3,101)	13,455	(39,051)	375,984	(21,501)
Fund balances (deficit), beginning of period	9,055	50,332	(66,519)	202,923	152,660
Fund balances (deficit), end of period	\$ 5,954	\$ 63,787	\$ (105,570)	\$ 578,907	\$ 131,159

<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>
\$ -	\$ 71,380	\$ 142,766	\$ 2,752,038	\$ 2,512,858	\$ 371,221	\$ 1,774,016	\$ 403,234	\$ 3,669,076
-	199,469	304,542	6,949,714	1,189,023	8,775	-	-	1,074,667
358,187	-	-	1,100,270	841,860	531	20,358	-	-
-	-	-	666,577	-	-	-	-	-
-	-	-	5	-	-	-	-	-
-	20,507	199,168	125,354	217,014	-	-	-	7,720
358,187	291,356	646,476	11,593,958	4,760,755	380,527	1,794,374	403,234	4,751,463
-	152,253	-	-	-	-	-	-	423,240
-	-	-	-	-	-	-	-	2,757,683
-	-	-	-	4,517,450	566,405	476,096	-	235,291
-	-	-	11,900,521	-	-	-	440,925	505,615
-	-	554,000	-	-	-	-	-	812,392
-	152,253	554,000	11,900,521	4,517,450	566,405	476,096	440,925	4,734,221
-	-	-	-	1,030,000	-	-	-	-
-	-	-	-	61,658	-	-	-	-
-	-	-	-	1,091,658	-	-	-	-
-	112,384	-	165,448	2,369,051	190,606	85,481	-	-
-	264,637	554,000	12,065,969	7,978,159	757,011	561,577	440,925	4,734,221
358,187	26,719	92,476	(472,011)	(3,217,404)	(376,484)	1,232,797	(37,691)	17,242
-	50,000	-	-	-	-	-	-	-
(358,530)	-	-	-	-	-	(1,408,000)	-	-
-	-	-	-	911,437	-	-	-	-
(358,530)	50,000	-	-	911,437	-	(1,408,000)	-	-
(343)	76,719	92,476	(472,011)	(2,305,967)	(376,484)	(175,203)	(37,691)	17,242
343	(108,058)	(11,574)	5,703,383	6,949,765	1,863,685	1,937,053	196,482	1,747,495
\$ -	\$ (31,339)	\$ 80,902	\$ 5,231,372	\$ 4,643,798	\$ 1,487,201	\$ 1,761,850	\$ 158,791	\$ 1,764,737

(This statement 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, 2015

	<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	186,245	163,019	281,590	-	-
Charges for services	-	-	-	138	-
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	21,605
Other	29,730	-	-	-	-
Total revenues	215,975	163,019	281,590	138	21,605
Expenditures, current					
General government	-	-	14,783	-	51
Public safety	434,069	315,128	257,656	557	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	-	-	-	-
Total expenditures, current	434,069	315,128	272,439	557	51
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	434,069	315,128	272,439	557	51
Excess of revenues over (under) expenditures	(218,094)	(152,109)	9,151	(419)	21,554
Other financing sources (uses)					
Transfers in	-	152,109	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-
Total other financing sources (uses)	-	152,109	-	-	-
Net change in fund balances	(218,094)	-	9,151	(419)	21,554
Fund balances (deficit)	1,950	(263)	(349)	20,713	1,310,764
Fund balances (deficit), end of period	\$ (216,144)	\$ (263)	\$ 8,802	\$ 20,294	\$ 1,332,318

<i>FEMA Grant Fund</i>	<i>Circuit Court Grants Fund</i>	<i>City Election Fund</i>	<i>Law Library Fund</i>	<i>Marriage and Civil Union Fund</i>	<i>Hotel/Motel Tax Fund</i>	<i>Foreclosure Mediation Fund</i>	<i>Water - Baxter Street Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ 739,008	\$ -	\$ -	\$ 868,292	\$ -	\$ -	\$ 14,835,014
-	1,738,652	-	-	-	-	-	-	14,035,050
-	-	-	232,924	6,432	-	67,925	164,901	9,200,562
-	-	-	-	-	-	-	-	666,577
-	-	-	-	1	-	-	-	22,236
-	-	-	-	-	-	-	-	601,329
-	1,738,652	739,008	232,924	6,433	868,292	67,925	164,901	39,360,768
23,100	-	739,008	-	-	868,292	28,181	-	3,338,744
-	-	-	-	-	-	-	-	9,690,641
-	-	-	-	-	-	-	-	5,795,242
-	-	-	-	-	-	-	97,331	12,944,392
-	1,889,282	-	235,752	5,222	-	-	-	4,952,306
23,100	1,889,282	739,008	235,752	5,222	868,292	28,181	97,331	36,721,325
-	-	-	-	-	-	-	-	1,030,000
-	-	-	-	-	-	-	-	61,658
-	-	-	-	-	-	-	-	1,091,658
-	-	-	-	-	-	-	-	3,763,890
23,100	1,889,282	739,008	235,752	5,222	868,292	28,181	97,331	41,576,873
(23,100)	(150,630)	-	(2,828)	1,211	-	39,744	67,570	(2,216,105)
-	25,750	-	-	-	-	-	-	337,475
-	-	-	-	-	-	-	-	(3,066,904)
-	-	-	-	-	-	-	-	911,437
-	25,750	-	-	-	-	-	-	(1,817,992)
(23,100)	(124,880)	-	(2,828)	1,211	-	39,744	67,570	(4,034,097)
-	45,054	-	3,816	8,388	-	12,977	-	26,173,458
\$ (23,100)	\$ (79,826)	\$ -	\$ 988	\$ 9,599	\$ -	\$ 52,721	\$ 67,570	\$ 22,139,361

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 900,000	\$ 1,120,715	\$ 220,715
Total revenues	900,000	1,120,715	220,715
Expenditures, current			
Judicial			
Personnel	375,497	383,027	7,530
Supplies and services	568,045	499,785	(68,260)
Total expenditures, current	943,542	882,812	(60,730)
Capital outlay	211,245	207,812	(3,433)
Total expenditures	1,154,787	1,090,624	(64,163)
Excess of revenues over expenditures	(254,787)	30,091	284,878
Other financing sources (uses)			
Transfers (out)	(50,000)	(50,000)	-
Total other financing sources (uses)	(50,000)	(50,000)	-
Net change in fund balance	\$ (304,787)	(19,909)	\$ 284,878
Fund balance, beginning of period		335,523	
Fund balance, end of period		\$ 315,614	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 41,000	\$ 49,428	\$ 8,428
Total revenues	41,000	49,428	8,428
Expenditures, current			
General government			
Personnel	44,290	43,619	(671)
Total expenditures	44,290	43,619	(671)
Net change in fund balance	\$ (3,290)	5,809	\$ 9,099
Fund balance, beginning of period		24,181	
Fund balance, end of period		\$ 29,990	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 46,000	\$ 46,686	\$ 686
Total revenues	46,000	46,686	686
Expenditures			
General government			
Supplies and services	47,000	23,842	(23,158)
Total expenditures	47,000	23,842	(23,158)
Net change in fund balance	\$ (1,000)	22,844	\$ 23,844
Fund balance, beginning of period		178,403	
Fund balance, end of period		\$ 201,247	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 368,000	\$ 482,403	\$ 114,403
Total revenues	368,000	482,403	114,403
Expenditures, current			
General government			
Personnel	71,267	66,486	(4,781)
Supplies and services	385,800	220,744	(165,056)
Total expenditures, current	457,067	287,230	(169,837)
Net change in fund balance	\$ (89,067)	195,173	\$ 284,240
Fund balance, beginning of period		639,819	
Fund balance, end of period		\$ 834,992	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 650,000	\$ 664,245	\$ 14,245
Total revenues	650,000	664,245	14,245
Expenditures, current			
Judicial			
Personnel	264,516	264,515	(1)
Total expenditures, current	264,516	264,515	(1)
Excess of revenues over expenditures	385,484	399,730	14,246
Other financing sources (uses)			
Transfers (out)	(372,000)	(372,000)	-
Total other financing sources (uses)	(372,000)	(372,000)	-
Net change in fund balance	\$ 13,484	27,730	\$ 14,246
Fund balance (deficit), beginning of period		(30,241)	
Fund balance (deficit), end of period		\$ (2,511)	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 430,000	\$ 402,947	\$ (27,053)
Total revenues	430,000	402,947	(27,053)
Expenditures, current			
None	-	-	-
Excess of revenues over (under) expenditures	430,000	402,947	(27,053)
Other financing sources (uses)			
Transfers (out)	(430,000)	(407,374)	22,626
Total other financing sources (uses)	(430,000)	(407,374)	22,626
Net change in fund balance	\$ -	(4,427)	\$ (4,427)
Fund balance, beginning of period		5,798	
Fund balance, end of period		\$ 1,371	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 5,000	\$ 7,384	\$ 2,384
Total revenues	5,000	7,384	2,384
Expenditures, current			
Judicial			
Supplies and services	7,200	6,000	(1,200)
Total expenditures	7,200	6,000	(1,200)
Net change in fund balance	\$ (2,200)	1,384	\$ 3,584
Fund balance (deficit), beginning of period		(8,286)	
Fund balance (deficit), end of period		\$ (6,902)	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 72,000	\$ 139,920	\$ 67,920
Total revenues	72,000	139,920	67,920
Expenditures, current			
Judicial			
Personnel	86,445	86,445	-
Total expenditures, current	86,445	86,445	-
Net change in fund balance	\$ (14,445)	53,475	\$ 67,920
Fund balance (deficit), beginning of period		(75,549)	
Fund balance (deficit), end of period		\$ (22,074)	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 122,000	\$ 109,510	\$ (12,490)
Total revenues	122,000	109,510	(12,490)
Expenditures, current			
Judicial			
Supplies and services	142,000	141,870	(130)
Total expenditures, current	142,000	141,870	(130)
Net change in fund balance	\$ (20,000)	(32,360)	\$ (12,360)
Fund balance, beginning of period		126,639	
Fund balance, end of period		\$ 94,279	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 2,160,000	\$ 2,086,385	\$ (73,615)
Total revenues	2,160,000	2,086,385	(73,615)
Expenditures, current			
Public safety			
Supplies and services	1,722,700	1,752,163	29,463
Total expenditures, current	1,722,700	1,752,163	29,463
Capital outlay	500,279	475,279	(25,000)
Total expenditures	2,222,979	2,227,442	4,463
Excess of revenues over expenditures	(62,979)	(141,057)	(78,078)
Other financing sources (uses)			
Transfers (out)	(471,000)	(471,000)	-
Total other financing sources (uses)	(471,000)	(471,000)	-
Net change in fund balance	\$ (533,979)	(612,057)	\$ (78,078)
Fund balance, beginning of period		3,414,956	
Fund balance, end of period		\$ 2,802,899	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 350,000	\$ 419,838	\$ 69,838
Total revenues	350,000	419,838	69,838
Expenditures, current			
Public safety			
Supplies and services	382,256	336,168	(46,088)
Total expenditures, current	382,256	336,168	(46,088)
Capital outlay	120,000	127,230	7,230
Total expenditures	502,256	463,398	(38,858)
Net change in fund balance	\$ (152,256)	(43,560)	\$ 108,696
Fund balance, beginning of period		697,499	
Fund balance, end of period		\$ 653,939	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 95,000	\$ 98,185	\$ 3,185
Total revenues	95,000	98,185	3,185
Expenditures, current			
Public Safety			
Supplies and services	101,286	101,286	-
Total expenditures, current	101,286	101,286	-
Net change in fund balance	\$ (6,286)	(3,101)	\$ 3,185
Fund balance, beginning of period		9,055	
Fund balance, end of period		\$ 5,954	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 90,000	\$ 110,999	\$ 20,999
Total revenues	90,000	110,999	20,999
Expenditures, current			
Public Safety			
Personnel	25,000	25,000	-
Supplies and services	70,000	72,544	2,544
Total expenditures, current	95,000	97,544	2,544
Capital outlay	20,000	-	(20,000)
Total expenditures	115,000	97,544	(17,456)
Net change in fund balance	<u>\$ (25,000)</u>	13,455	<u>\$ 38,455</u>
Fund balance, beginning of period		50,332	
Fund balance, end of period		<u>\$ 63,787</u>	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 60,000	\$ 34,965	\$ (25,035)
Total revenues	60,000	34,965	(25,035)
Expenditures, current			
Judicial Personnel	122,149	74,016	(48,133)
Total expenditures, current	122,149	74,016	(48,133)
Net change in fund balance	\$ (62,149)	(39,051)	\$ 23,098
Fund balance (deficit), beginning of period		(66,519)	
Fund balance (deficit), end of period		\$ (105,570)	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 1,527,000	\$ 1,531,125	\$ 4,125
Intergovernmental	1,293,000	1,654,149	361,149
Other	-	1,836	1,836
Total revenues	2,820,000	3,187,110	367,110
Expenditures			
Public safety			
Personnel	2,377,079	2,310,286	(66,793)
Supplies and services	575,247	500,840	(74,407)
Total expenditures	2,952,326	2,811,126	(141,200)
Net change in fund balance	\$ (132,326)	375,984	\$ 508,310
Fund balance, beginning of period		202,923	
Fund balance, end of period		\$ 578,907	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 275,000	\$ 278,722	\$ 3,722
Total revenues	275,000	278,722	3,722
Expenditures, current			
General government			
Personnel	312,908	310,428	(2,480)
Supplies and services	105,310	68,812	(36,498)
Total expenditures, current	418,218	379,240	(38,978)
Capital outlay	32,600	30,599	(2,001)
Total expenditures	450,818	409,839	(40,979)
Excess of revenues over (under) expenditures	(175,818)	(131,117)	44,701
Other financing sources (uses)			
Transfers in	111,000	109,616	(1,384)
Total other financing sources (uses)	111,000	109,616	(1,384)
Net change in fund balance	\$ (64,818)	(21,501)	\$ 43,317
Fund balance, beginning of period		152,660	
Fund balance, end of period		\$ 131,159	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 371,000	\$ 358,187	\$ (12,813)
Total revenues	371,000	358,187	(12,813)
Expenditures, current			
None	-	-	-
Excess of revenues over (under) expenditures	371,000	358,187	(12,813)
Other financing sources (uses)			
Transfers (out)	(371,000)	(358,530)	12,470
Total other financing sources (uses)	(371,000)	(358,530)	12,470
Net change in fund balance	<u>\$ -</u>	<u>(343)</u>	<u>\$ (343)</u>
Fund balance, beginning of period		343	
Fund balance, end of period		<u>\$ -</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 71,000	\$ 71,380	\$ 380
State capital grants	277,000	199,469	(77,531)
Other	17,000	20,507	3,507
Total revenues	365,000	291,356	(73,644)
Expenditures, current			
General government			
Personnel	91,134	85,257	(5,877)
Supplies and services	69,785	66,996	(2,789)
Total expenditures, current	160,919	152,253	(8,666)
Capital outlay	276,850	112,384	(164,466)
Total expenditures	437,769	264,637	(173,132)
Excess of revenues over expenditures	(72,769)	26,719	99,488
Other financing sources (uses)			
Transfers in	50,000	50,000	-
Total other financing sources (uses)	50,000	50,000	-
Net change in fund balance	\$ (22,769)	76,719	\$ 99,488
Fund balance (deficit), beginning of period		(108,058)	
Fund balance (deficit), end of period		\$ (31,339)	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 141,000	\$ 142,766	\$ 1,766
Intergovernmental	364,000	304,542	(59,458)
Other	90,000	199,168	109,168
Total revenues	595,000	646,476	51,476
Expenditures, current			
Judicial			
Personnel	525,340	489,154	(36,186)
Supplies and services	69,150	64,846	(4,304)
Total expenditures, current	594,490	554,000	(40,490)
Net change in fund balance	\$ 510	92,476	\$ 91,966
Fundbalance (deficit), beginning of period		(11,574)	
Fund balance, end of period		\$ 80,902	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Taxes	\$ 2,506,000	\$ 2,512,858	\$ 6,858
Intergovernmental revenues	-	1,189,023	1,189,023
Charges for services	2,655,000	841,860	(1,813,140)
Other	-	217,014	217,014
Total revenues	5,161,000	4,760,755	(400,245)
Expenditures, current			
Highway and streets			
Personnel	2,421,050	2,325,511	(95,539)
Supplies and services	2,503,742	2,191,939	(311,803)
Total expenditures, current	4,924,792	4,517,450	(407,342)
Debt Service			
Principal	1,030,000	1,030,000	-
Interest	61,658	61,658	-
Total debt service	1,091,658	1,091,658	-
Capital outlay	1,554,030	2,369,051	815,021
Total expenditures	8,662,138	7,978,159	407,679
Excess of revenues (under) expenditures	(3,501,138)	(3,217,404)	(807,924)
Other financing sources (uses)			
Proceeds from capital lease obligation	-	911,437	911,437
Total other financing sources (uses)	-	911,437	911,437
Net change in fund balance	\$ (3,501,138)	(2,305,967)	\$ 103,513
Fund balance, beginning of period		6,949,765	
Fund balance, end of period		\$ 4,643,798	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 2,747,000	\$ 2,752,038	\$ 5,038
Intergovernmental revenues	9,369,576	6,949,714	(2,419,862)
Charges for services	1,074,653	1,100,270	25,617
Licenses and permits	668,616	666,577	(2,039)
Investment income	-	5	5
Miscellaneous	478,407	125,354	(353,053)
Total revenues	14,338,252	11,593,958	(2,744,294)
Expenditures, current			
Health and welfare			
Personnel	8,912,085	7,929,756	(982,329)
Supplies and services	5,454,504	3,970,765	(1,483,739)
Total expenditures, current	14,366,589	11,900,521	(2,466,068)
Capital outlay	256,750	165,448	(91,302)
Total expenditures	14,623,339	12,065,969	(2,557,370)
Net change in fund balance	\$ (285,087)	(472,011)	\$ (186,924)
Fund balance, beginning of period		5,703,383	
Fund balance, end of period		\$ 5,231,372	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 371,000	\$ 371,221	\$ 221
Intergovernmental	569,000	8,775	(560,225)
Charges for services	-	531	531
Total revenues	940,000	380,527	(559,473)
Expenditures, current			
Highways and streets			
Personnel	240,000	179,080	(60,920)
Supplies and services	390,000	387,325	(2,675)
Total expenditures, current	630,000	566,405	(63,595)
Capital outlay	1,522,000	190,606	(1,331,394)
Total expenditures	2,152,000	757,011	(1,394,989)
Net change in fund balance	\$ (1,212,000)	(376,484)	\$ 771,921
Fund balance, beginning of period		1,863,685	
Fund balance, end of period		\$ 1,487,201	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 1,770,000	\$ 1,774,016	\$ 4,016
Intergovernmental	258,000	-	(258,000)
Charges for services	-	20,358	20,358
Total revenues	2,028,000	1,794,374	(233,626)
Expenditures, current			
Highways and streets			
Supplies and services	490,000	476,096	(13,904)
Total expenditures, current	490,000	476,096	(13,904)
Capital outlay	560,000	85,481	(474,519)
Total expenditures	1,050,000	561,577	(488,423)
Excess of revenues over expenditures	978,000	1,232,797	254,797
Other financing sources (uses)			
Transfers (out)	(1,408,000)	(1,408,000)	-
Total other financing sources (uses)	(1,408,000)	(1,408,000)	-
Net change in fund balance	\$ (430,000)	(175,203)	\$ 254,797
Fund balance, beginning of period		1,937,053	
Fund balance, end of period		\$ 1,761,850	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 400,000	\$ 403,234	\$ 3,234
Total revenues	400,000	403,234	3,234
Expenditures, current			
Health and welfare			
Supplies and services	454,862	440,925	(13,937)
Total expenditures, current	454,862	440,925	(13,937)
Net change in fund balance	\$ (54,862)	(37,691)	\$ 17,171
Fund balance, beginning of period		196,482	
Fund balance, end of period		\$ 158,791	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Property taxes, net	\$ 3,662,000	\$ 3,669,076	\$ 7,076
Intergovernmental	1,076,000	1,074,667	(1,333)
Miscellaneous	3,000	7,720	4,720
Total revenues	4,741,000	4,751,463	10,463
Expenditures, current			
General government			
Personnel	425,634	423,240	(2,394)
Public safety			
Personnel	2,773,281	2,757,683	(15,598)
Highways and streets			
Personnel	236,622	235,291	(1,331)
Health and welfare			
Personnel	508,475	505,615	(2,860)
Judicial			
Personnel	816,988	812,392	(4,596)
Total expenditures, current	4,761,000	4,734,221	(26,779)
Net change in fund balance	\$ (20,000)	17,242	\$ 37,242
Fund balance, beginning of period		1,747,495	
Fund balance, end of period		\$ 1,764,737	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 186,245	\$ 186,245
Other	-	29,730	29,730
Total revenues	-	215,975	215,975
Expenditures, current			
Public safety			
Supplies and services	1,200,831	390,270	(810,561)
Capital outlay	43,799	43,799	-
Total expenditures, current	1,244,630	434,069	(810,561)
Net change in fund balance	\$ (1,244,630)	(218,094)	\$ 1,026,536
Fund balance, beginning of period		1,950	
Fund balance (deficit), end of period		\$ (216,144)	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 162,000	\$ 163,019	\$ 1,019
Total revenues	162,000	163,019	1,019
Expenditures, current			
Public safety			
Personnel	318,501	315,128	(3,373)
Total expenditures, current	318,501	315,128	(3,373)
Excess of revenues (under) expenditures	(156,501)	(152,109)	4,392
Other financing sources (uses)			
Transfers in	-	152,109	152,109
Total other financing sources (uses)	-	152,109	152,109
Net change in fund balance	<u>\$ (156,501)</u>	-	<u>\$ 156,501</u>
Fund balance (deficit), beginning of period		(263)	
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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ -	\$ 281,590	\$ 281,590
Total revenues	-	281,590	281,590
Expenditures, current			
General government			
Personnel	51,700	14,783	(36,917)
Public safety			
Supplies and services	337,424	257,656	(79,768)
Total expenditures, current	389,124	272,439	(116,685)
Net change in fund balance	<u>\$ (389,124)</u>	9,151	<u>\$ 398,275</u>
Fund balance (deficit), beginning of period		(349)	
Fund balance, end of period		<u>\$ 8,802</u>	

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues				
Intergovernmental	\$ 1,074,000	\$ 1,074,000	\$ 1,738,652	\$ 664,652
Total revenues	1,074,000	1,074,000	1,738,652	664,652
Expenditures, current				
Judicial				
Personnel	422,391	443,926	402,019	(41,907)
Supplies and services	1,481,573	1,719,694	1,487,263	(232,431)
Total expenditures, current	1,903,964	2,163,620	1,889,282	(274,338)
Capital outlay	21,903	903	-	(903)
Total expenditures	1,925,867	2,164,523	1,889,282	(275,241)
Excess of revenues over (under) expenditures	(851,867)	(1,090,523)	(150,630)	939,893
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>\$ (851,867)</u>	<u>\$(1,090,523)</u>	(124,880)	<u>\$ 965,643</u>
Fund balance, beginning of period			45,054	
Fund balance (deficit), end of period			<u>\$ (79,826)</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 260,000	\$ 232,924	\$ (27,076)
Total revenues	260,000	232,924	(27,076)
Expenditures, current			
Judicial			
Personnel	99,080	93,843	(5,237)
Supplies and services	160,920	141,909	(19,011)
Total expenditures	260,000	235,752	(24,248)
Net change in fund balance	\$ -	(2,828)	\$ (2,828)
Fund balance, beginning of period		3,816	
Fund balance, end of period		\$ 988	

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 8,000	\$ 6,432	\$ (1,568)
Investment income	-	1	1
Total revenues	8,000	6,433	(1,567)
Expenditures, current			
Judicial			
Supplies and services	8,000	5,222	(2,778)
Total expenditures, current	8,000	5,222	(2,778)
Net change in fund balance	\$ -	1,211	\$ 1,211
Fund balance, beginning of period		8,388	
Fund balance, end of period		\$ 9,599	

(See independent auditor's report.)

County of Winnebago, Illinois
Foreclosure Mediation 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	\$ -	\$ 67,925	\$ 67,925
Total revenues	-	67,925	67,925
Expenditures			
General Government			
Supplies and services	130,000	28,181	(101,819)
Total expenditures	130,000	28,181	(101,819)
Net change in fund balance	\$ (130,000)	39,744	\$ 169,744
Fund balance, beginning of period		12,977	
Fund balance, end of period		\$ 52,721	

(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.

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.

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

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

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

2006E Refunding Alternate Revenue 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.

Debt Service Funds (Continued)

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.

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.

Debt Service Funds (Continued)

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 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, 2015

	<i>2005A 1% Public Safety Sales Tax Bond Fund</i>	<i>2006A Public Safety Sales Tax Bond Fund</i>	<i>2006B Federal Aid Matching Tax Bond Fund</i>	<i>2006B Motor Fuel Tax Bond Fund</i>	<i>2007A Federal Aid Matching Bond Fund</i>	<i>2007B Motor Fuel Tax Bond Fund</i>
Assets						
Cash and cash equivalents	\$ 2,248,040	\$ 2,603,368	\$ 439,310	\$ 442,145	\$ 343,512	\$ 342,017
Property taxes receivable	-	-	-	-	-	-
Total assets	\$ 2,248,040	\$ 2,603,368	\$ 439,310	\$ 442,145	\$ 343,512	\$ 342,017
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 (deficit)						
Restricted for debt service	2,248,040	2,603,368	439,310	442,145	343,512	342,017
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	2,248,040	2,603,368	439,310	442,145	343,512	342,017
Total liabilities, deferred inflows of resources, and fund balances (deficit)	\$ 2,248,040	\$ 2,603,368	\$ 439,310	\$ 442,145	\$ 343,512	\$ 342,017

<i>2006D Debt Certificates Bond Fund</i>	<i>2006E Refunding Alternate Revenue Bond Fund</i>	<i>Court and Case Management Debt Service Fund</i>	<i>2008A Debt Certificates</i>	<i>2010A Tort Bond Fund</i>	<i>2010 Debt Certificate Fund</i>	<i>2011B General Obligation Refunding Bonds Fund</i>	<i>2012A General Obligation Refunding Bonds Fund</i>	<i>2012B General Obligation Refunding Bonds Fund</i>	<i>2012C General Obligation Refunding Bonds Fund</i>
\$ 13,097	\$ 477,607	\$ 578,285	\$ 1,842	\$ 791,168	\$ 309,753	\$ 1,088,816	\$ -	\$ 444,943	\$ 421,556
-	-	-	-	-	-	-	-	-	-
\$ 13,097	\$ 477,607	\$ 578,285	\$ 1,842	\$ 791,168	\$ 309,753	\$ 1,088,816	\$ -	\$ 444,943	\$ 421,556
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557	\$ -	\$ -
-	-	-	-	-	-	-	557	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	557	-	-
13,097	477,607	578,285	1,842	791,168	309,753	1,088,816	-	444,943	421,556
-	-	-	-	-	-	-	(557)	-	-
13,097	477,607	578,285	1,842	791,168	309,753	1,088,816	(557)	444,943	421,556
\$ 13,097	\$ 477,607	\$ 578,285	\$ 1,842	\$ 791,168	\$ 309,753	\$ 1,088,816	\$ -	\$ 444,943	\$ 421,556

(This statement is continued on the following pages.)

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

September 30, 2015

	<i>2012D</i>		<i>2012E</i>		<i>2012F</i>		<i>2012G</i>		<i>2013A</i>		<i>2013B</i>	
	<i>General</i>	<i>2012E</i>	<i>2012F</i>	<i>2012G</i>	<i>2013A</i>	<i>2013B</i>	<i>Series</i>	<i>Series</i>	<i>Series</i>	<i>Series</i>	<i>Series</i>	<i>Series</i>
	<i>Obligation</i>	<i>Debt</i>	<i>Debt</i>	<i>Debt</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>
	<i>Refunding</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>
	<i>Bonds Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
Assets												
Cash and cash equivalents	\$ 979,517	\$ 29	\$ 69,284	\$ 32,416	\$ 852,762	\$ 96,644						
Property taxes receivable	-	-	5,575	2,168	-	-						
Total assets	\$ 979,517	\$ 29	\$ 74,859	\$ 34,584	\$ 852,762	\$ 96,644						
Liabilities and fund balance												
Liabilities												
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Total liabilities	-	-	-	-	-	-						
Deferred inflows of resources												
Unavailable revenue	-	-	5,575	2,168	-	-						
Total deferred inflows of resources	-	-	5,575	2,168	-	-						
Total liabilities and deferred inflows of resources	-	-	5,575	2,168	-	-						
Fund balances (deficit)												
Restricted for debt service	979,517	29	69,284	32,416	852,762	96,644						
Unassigned	-	-	-	-	-	-						
Total fund balances (deficit)	979,517	29	69,284	32,416	852,762	96,644						
Total liabilities, deferred inflows of resources,												
and fund balances (deficit)	\$ 979,517	\$ 29	\$ 74,859	\$ 34,584	\$ 852,762	\$ 96,644						

<hr/>			
<i>2013C</i>		<i>2013E</i>	
<i>Series</i>		<i>Debt</i>	
<i>Refunding</i>		<i>Certificates</i>	
<i>Certificates</i>	<i>Fund</i>	<i>Fund</i>	<i>Totals</i>
\$ 717	\$ 67,413	\$ 12,644,241	
-	-	7,743	
<hr/>	<hr/>	<hr/>	
\$ 717	\$ 67,413	\$ 12,651,984	
<hr/>			
\$ -	\$ -	\$ 557	
-	-	557	
<hr/>			
-	-	7,743	
-	-	7,743	
-	-	8,300	
<hr/>			
717	67,413	12,644,241	
-	-	(557)	
<hr/>	<hr/>	<hr/>	
717	67,413	12,643,684	
<hr/>			
\$ 717	\$ 67,413	\$ 12,651,984	
<hr/>			

(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, 2015

	<i>2005A</i>	<i>2006A</i>	<i>2006B</i>	<i>2006B</i>	<i>2007A</i>	<i>2007B</i>
	<i>1% Public</i>	<i>Public</i>	<i>Federal</i>	<i>Motor Fuel</i>	<i>Federal</i>	<i>Motor Fuel</i>
	<i>Safety Sales</i>	<i>Safety Sales</i>	<i>Aid Matching</i>	<i>Tax</i>	<i>Aid Matching</i>	<i>Tax</i>
	<i>Tax Bond</i>	<i>Tax Bond</i>	<i>Tax Bond</i>	<i>Bond</i>	<i>Bond</i>	<i>Bond</i>
	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
Expenditures, debt service						
Bond principal	2,035,000	2,370,000	342,500	342,500	262,500	262,500
Interest	160,500	270,688	41,252	41,252	116,850	116,850
Total expenditures, debt service	2,195,500	2,640,688	383,752	383,752	379,350	379,350
Excess of revenues over (under) expenditures	(2,195,500)	(2,640,688)	(383,752)	(383,752)	(379,350)	(379,350)
Other financing sources (uses)						
Transfers in	2,224,250	2,568,094	414,000	414,000	381,000	381,000
Total other financing sources (uses)	2,224,250	2,568,094	414,000	414,000	381,000	381,000
Net change in fund balances	28,750	(72,594)	30,248	30,248	1,650	1,650
Fund balances (deficit), beginning of period	2,219,290	2,675,962	409,062	411,897	341,862	340,367
Fund balances (deficit), end of period	\$ 2,248,040	\$ 2,603,368	\$ 439,310	\$ 442,145	\$ 343,512	\$ 342,017

<i>2006D</i>	<i>2006E</i>	<i>Court and</i>		<i>2010A</i>	<i>2010</i>	<i>2011B</i>	<i>2012A</i>	<i>2012B</i>	<i>2012C</i>
<i>Debt</i>	<i>Refunding</i>	<i>Case</i>		<i>Tort</i>	<i>Debt</i>	<i>General</i>	<i>General</i>	<i>General</i>	<i>General</i>
<i>Certificates</i>	<i>Alternate</i>	<i>Management</i>	<i>2008A</i>	<i>Bond</i>	<i>Certificate</i>	<i>Obligation</i>	<i>Obligation</i>	<i>Obligation</i>	<i>Obligation</i>
<i>Bond</i>	<i>Revenue</i>	<i>Debt Service</i>	<i>Debt</i>	<i>Fund</i>	<i>Fund</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>	<i>Refunding</i>
<i>Fund</i>	<i>Bond Fund</i>	<i>Fund</i>	<i>Certificates</i>	<i>Fund</i>	<i>Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
467,000	-	-	-	-	58,882	-	57,000	-	455,000
-	-	200,000	443,000	-	-	-	-	-	-
467,000	-	200,000	443,000	-	58,882	-	57,000	-	455,000
440,000	60,000	515,000	375,000	540,000	180,000	1,045,000	45,522	390,000	370,000
27,000	785,295	96,056	68,199	446,145	141,825	108,225	11,948	71,528	80,978
467,000	845,295	611,056	443,199	986,145	321,825	1,153,225	57,470	461,528	450,978
-	(845,295)	(411,056)	(199)	(986,145)	(262,943)	(1,153,225)	(470)	(461,528)	4,022
-	800,745	422,000	-	999,000	262,000	1,126,800	29,040	471,000	-
-	800,745	422,000	-	999,000	262,000	1,126,800	29,040	471,000	-
-	(44,550)	10,944	(199)	12,855	(943)	(26,425)	28,570	9,472	4,022
13,097	522,157	567,341	2,041	778,313	310,696	1,115,241	(29,127)	435,471	417,534
\$ 13,097	\$ 477,607	\$ 578,285	\$ 1,842	\$ 791,168	\$ 309,753	\$ 1,088,816	\$ (557)	\$ 444,943	\$ 421,556

(This statement 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, 2015

	<i>2012D</i>	<i>2012E</i>	<i>2012F</i>	<i>2012G</i>	<i>2013A</i>	<i>2013B</i>
	<i>General</i>	<i>Debt</i>	<i>Debt</i>	<i>Debt</i>	<i>Series</i>	<i>Series</i>
	<i>Obligation</i>	<i>Debt</i>	<i>Debt</i>	<i>Debt</i>	<i>Refunding</i>	<i>Refunding</i>
	<i>Refunding</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Certificate</i>	<i>Refunding</i>	<i>Refunding</i>
	<i>Bonds Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Bonds Fund</i>	<i>Bonds Fund</i>
Revenues						
Taxes	\$ -	\$ -	\$ 1,548	\$ 3,981	\$ -	\$ -
Intergovernmental	-	312,000	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Total revenues	-	312,000	1,548	3,981	-	-
Expenditures, debt service						
Bond principal	650,000	255,000	-	-	-	-
Interest	207,453	57,403	124,172	50,828	1,695,100	189,556
Total expenditures, debt service	857,453	312,403	124,172	50,828	1,695,100	189,556
Excess of revenues over (under) expenditures	(857,453)	(403)	(122,624)	(46,847)	(1,695,100)	(189,556)
Other financing sources (uses)						
Transfers in	1,036,000	-	124,000	51,000	1,695,100	190,000
Total other financing sources (uses)	1,036,000	-	124,000	51,000	1,695,100	190,000
Net change in fund balances	178,547	(403)	1,376	4,153	-	444
Fund balances (deficit), beginning of period	800,970	432	67,908	28,263	852,762	96,200
Fund balances (deficit), end of period	\$ 979,517	\$ 29	\$ 69,284	\$ 32,416	\$ 852,762	\$ 96,644

<hr/>		
<i>2013C</i>	<i>2013E</i>	
<i>Series</i>	<i>Debt</i>	
<i>Refunding</i>	<i>Certificates</i>	
<i>Certificates</i>	<i>Certificates</i>	
<i>Fund</i>	<i>Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ 5,529
238,000	229,000	1,816,882
-	-	643,000
238,000	229,000	2,465,411
-	150,000	10,630,522
238,478	127,991	5,275,572
238,478	277,991	15,906,094
(478)	(48,991)	(13,440,683)
-	-	13,589,029
-	-	13,589,029
(478)	(48,991)	148,346
1,195	116,404	12,495,338
\$ 717	\$ 67,413	\$ 12,643,684

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures, debt service			
Bond principal	2,035,000	2,035,000	-
Interest and fiscal charges	160,875	160,500	(375)
Total expenditures, debt service	2,195,875	2,195,500	(375)
Excess of revenues over (under) expenditures	(2,195,875)	(2,195,500)	375
Other financing sources (uses)			
Transfers in	2,224,000	2,224,250	250
Total other financing sources (uses)	2,224,000	2,224,250	250
Net change in fund balance	<u>\$ 28,125</u>	<u>28,750</u>	<u>\$ 625</u>
Fund balance, beginning of period		<u>2,219,290</u>	
Fund balance, end of period		<u>\$ 2,248,040</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	2,370,000	2,370,000	-
Interest and fiscal charges	270,688	270,688	-
Total expenditures, debt service	2,640,688	2,640,688	-
Excess of revenues over expenditures	(2,640,688)	(2,640,688)	-
Other financing sources (uses)			
Transfers in	2,568,000	2,568,094	94
Total other financing sources (uses)	2,568,000	2,568,094	94
Net change in fund balance	<u>\$ (72,688)</u>	<u>(72,594)</u>	<u>\$ 94</u>
Fund balance, beginning of period		<u>2,675,962</u>	
Fund balance, end of period		<u>\$ 2,603,368</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	342,500	342,500	-
Interest and fiscal charges	41,252	41,252	-
Total expenditures, debt service	383,752	383,752	-
Excess of revenues over (under) expenditures	(383,752)	(383,752)	-
Other financing sources (uses)			
Transfers in	414,000	414,000	-
Total other financing sources (uses)	414,000	414,000	-
Net change in fund balance	<u>\$ 30,248</u>	<u>30,248</u>	<u>\$ -</u>
Fund balance, beginning of period		409,062	
Fund balance, end of period		<u>\$ 439,310</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	342,500	342,500	-
Interest and fiscal charges	41,252	41,252	-
Total expenditures, debt service	383,752	383,752	-
Excess of revenues over (under) expenditures	(383,752)	(383,752)	-
Other financing sources (uses)			
Transfers in	414,000	414,000	-
Total other financing sources (uses)	414,000	414,000	-
Net change in fund balance	<u>\$ 30,248</u>	<u>30,248</u>	<u>\$ -</u>
Fund balance, beginning of period		411,897	
Fund balance, end of period		<u>\$ 442,145</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	262,500	262,500	-
Interest and fiscal charges	116,850	116,850	-
Total expenditures, debt service	379,350	379,350	-
Excess of revenues over (under) expenditures	(379,350)	(379,350)	-
Other financing sources (uses)			
Transfers in	381,000	381,000	-
Total other financing sources (uses)	381,000	381,000	-
Net change in fund balance	\$ 1,650	1,650	\$ -
Fund balance, beginning of period		341,862	
Fund balance, end of period		\$ 343,512	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	262,500	262,500	-
Interest and fiscal charges	116,850	116,850	-
Total expenditures, debt service	379,350	379,350	-
Excess of revenues over (under) expenditures	(379,350)	(379,350)	-
Other financing sources (uses)			
Transfers in	381,000	381,000	-
Total other financing sources (uses)	381,000	381,000	-
Net change in fund balance	\$ 1,650	1,650	\$ -
Fund balance, beginning of period		340,367	
Fund balance, end of period		\$ 342,017	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental revenue	\$ 467,000	\$ 467,000	\$ -
Expenditures, debt service			
Bond principal	440,000	440,000	-
Interest and fiscal charges	27,750	27,000	(750)
Total expenditures, debt service	467,750	467,000	(750)
Net change in fund balance	\$ (750)	-	\$ 750
Fund balance, beginning of period		13,097	
Fund balance, end of period		\$ 13,097	

(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, 2015

	<i>Original and Final 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	785,295	785,295	-
Total expenditures, debt service	845,295	845,295	-
Excess of revenues over (under) expenditures	(845,295)	(845,295)	-
Other financing sources (uses)			
Transfers in	801,000	800,745	(255)
Total other financing sources (uses)	801,000	800,745	(255)
Net change in fund balance	<u>\$ (44,295)</u>	<u>(44,550)</u>	<u>\$ (255)</u>
Fund balance, beginning of period		522,157	
Fund balance, end of period		<u>\$ 477,607</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ -	\$ 200,000	\$ 200,000
Expenditures, debt service			
Bond principal	515,000	515,000	-
Interest and fiscal charges	96,057	96,056	(1)
Total expenditures, debt service	611,057	611,056	(1)
Excess of revenues over (under) expenditures	(611,057)	(411,056)	200,001
Other financing sources (uses)			
Transfers in	622,000	422,000	(200,000)
Total other financing sources (uses)	622,000	422,000	(200,000)
Net change in fund balance	\$ 10,943	10,944	\$ 1
Fund balance, beginning of period		567,341	
Fund balance, end of period		\$ 578,285	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 443,000	\$ 443,000	\$ -
Expenditures, debt service			
Bond principal	375,000	375,000	-
Interest and fiscal charges	68,199	68,199	-
Total expenditures, debt service	443,199	443,199	-
Net change in fund balance	<u>\$ (199)</u>	<u>(199)</u>	<u>\$ -</u>
Fund balance, beginning of period		<u>2,041</u>	
Fund balance, end of period		<u>\$ 1,842</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Principal	540,000	540,000	-
Interest and fiscal charges	446,145	446,145	-
Total expenditures, debt service	986,145	986,145	-
Excess of revenues over (under) expenditures	(986,145)	(986,145)	-
Other financing sources (uses)			
Transfers in	999,000	999,000	-
Total other financing sources (uses)	999,000	999,000	-
Net change in fund balance	<u>\$ 12,855</u>	<u>12,855</u>	<u>\$ -</u>
Fund balance, beginning of period		778,313	
Fund balance, end of period		<u>\$ 791,168</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Fines and forfeitures	\$ 58,000	\$ 58,882	\$ 882
Expenditures, debt service			
Bond principal	180,000	180,000	-
Interest and fiscal charges	141,825	141,825	-
Total expenditures, debt service	321,825	321,825	-
Excess of revenues over (under) expenditures	(263,825)	(262,943)	882
Other financing sources (uses)			
Transfers in	262,000	262,000	-
Total other financing sources (uses)	262,000	262,000	-
Net change in fund balance	\$ (1,825)	(943)	\$ 882
Fund balance, beginning of period		310,696	
Fund balance, end of period		\$ 309,753	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	1,045,000	1,045,000	-
Interest and fiscal charges	108,225	108,225	-
Total expenditures, debt service	1,153,225	1,153,225	-
Excess of revenues (under) expenditures	(1,153,225)	(1,153,225)	-
Other financing sources (uses)			
Transfers in	1,127,000	1,126,800	(200)
Total other financing sources (uses)	1,127,000	1,126,800	(200)
Net change in fund balance	<u>\$ (26,225)</u>	<u>(26,425)</u>	<u>\$ (200)</u>
Fund balance, beginning of period		1,115,241	
Fund balance, end of period		<u>\$ 1,088,816</u>	

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 53,000	\$ 57,000	\$ 4,000
Expenditures, debt service			
Bond principal	215,000	45,522	(169,478)
Interest and fiscal charges	55,125	11,948	(43,177)
Total expenditures, debt service	270,125	57,470	(212,655)
Excess of revenues over (under) expenditures	(217,125)	(470)	216,655
Other financing sources (uses)			
Transfers in	57,000	29,040	(27,960)
Total other financing sources (uses)	57,000	29,040	(27,960)
Net change in fund balance	<u>\$ (160,125)</u>	28,570	<u>\$ 188,695</u>
Fund balance (deficit), beginning of period		(29,127)	
Fund balance (deficit), end of period		<u>\$ (557)</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	390,000	390,000	-
Interest and fiscal charges	71,850	71,528	(322)
Total expenditures, debt service	461,850	461,528	(322)
Excess of revenues (under) expenditures	(461,850)	(461,528)	322
Other financing sources (uses)			
Transfers in	471,000	471,000	-
Total other financing sources (uses)	471,000	471,000	-
Net change in fund balance	<u>\$ 9,150</u>	<u>9,472</u>	<u>\$ 322</u>
Fund balance, beginning of period		<u>435,471</u>	
Fund balance, end of period		<u>\$ 444,943</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 455,000	\$ 455,000	\$ -
Total revenues	455,000	455,000	-
Expenditures, debt service			
Bond principal	370,000	370,000	-
Interest and fiscal charges	81,300	80,978	(322)
Total expenditures, debt service	451,300	450,978	(322)
Excess of revenues over expenditures	3,700	4,022	322
Other financing sources (uses)			
Transfers in	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	<u>\$ 3,700</u>	4,022	<u>\$ 322</u>
Fund balance, beginning of period		417,534	
Fund balance, end of period		<u>\$ 421,556</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Principal	650,000	650,000	-
Interest and fiscal charges	207,775	207,453	(322)
Total expenditures, debt service	857,775	857,453	(322)
Excess of revenues (under) expenditures	(857,775)	(857,453)	322
Other financing sources (uses)			
Transfers in	1,036,000	1,036,000	-
Total other financing sources (uses)	1,036,000	1,036,000	-
Net change in fund balance	<u>\$ 178,225</u>	<u>178,547</u>	<u>\$ 322</u>
Fund balance, beginning of period		800,970	
Fund balance, end of period		<u>\$ 979,517</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 312,000	\$ 312,000	\$ -
Total revenues	312,000	312,000	-
Expenditures, debt service			
Bond principal	255,000	255,000	-
Interest and fiscal charges	57,725	57,403	(322)
Total expenditures, debt service	312,725	312,403	(322)
Excess of revenues over (under) expenditures	(725)	(403)	322
Net change in fund balance	<u>\$ (725)</u>	<u>(403)</u>	<u>\$ 322</u>
Fund balance, beginning of period		432	
Fund balance, end of period		<u>\$ 29</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Taxes	\$ -	\$ 1,548	\$ 1,548
Total revenues	-	1,548	1,548
Expenditures, debt service			
Interest and fiscal charges	124,494	124,172	(322)
Total expenditures, debt service	124,494	124,172	(322)
Excess of revenues over (under) expenditures	(124,494)	(122,624)	1,870
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>\$ (494)</u>	<u>1,376</u>	<u>\$ 1,870</u>
Fund balance, beginning of period		<u>67,908</u>	
Fund balance, end of period		<u>\$ 69,284</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Taxes	\$ -	\$ 3,981	\$ 3,981
Total revenues	-	3,981	3,981
Expenditures, debt service			
Interest and fiscal charges	51,150	50,828	(322)
Total expenditures, debt service	51,150	50,828	(322)
Excess of revenues over (under) expenditures	(51,150)	(46,847)	4,303
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>\$ (150)</u>	<u>4,153</u>	<u>\$ 4,303</u>
Fund balance, beginning of period		<u>28,263</u>	
Fund balance, end of period		<u>\$ 32,416</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, 2015

	<i>Original and Final 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	1,695,000	1,695,100	100
Total other financing sources (uses)	1,695,000	1,695,100	100
Net change in fund balance	<u>\$ (100)</u>	<u>-</u>	<u>\$ 100</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 Series Refunding Bonds Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	189,450	189,556	106
Total expenditures	189,450	189,556	106
Excess of revenues (under) expenditures	(189,450)	(189,556)	(106)
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>\$ 550</u>	<u>444</u>	<u>\$ (106)</u>
Fund balance, beginning of period		96,200	
Fund balance, end of period		<u>\$ 96,644</u>	

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 239,000	\$ 238,000	\$ (1,000)
Total revenues	239,000	238,000	(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	\$ 950	(478)	\$ (1,428)
Fund balance, beginning of period		1,195	
Fund balance, end of period		\$ 717	

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Intergovernmental	\$ 230,000	\$ 229,000	\$ (1,000)
Total revenues	230,000	229,000	(1,000)
Expenditures, debt service			
Principal	150,000	150,000	-
Interest and fiscal charges	128,313	127,991	(322)
Total expenditures	278,313	277,991	(322)
Excess of revenues over (under) expenditures	(48,313)	(48,991)	(678)
Net change in fund balance	<u>\$ (48,313)</u>	<u>(48,991)</u>	<u>\$ (678)</u>
Fund balance, beginning of period		116,404	
Fund balance, end of period		<u>\$ 67,413</u>	

(See independent auditor's report.)

Capital Projects Funds

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

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

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.

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

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

September 30, 2015

	<i>Host Fee Fund</i>	<i>Juvenile Justice Center Remodel Fund</i>	<i>2012F Alternate Revenue Bonds Fund</i>
Assets			
Cash and investments	\$ 2,311,867	\$ 115,002	\$ 1,286,282
Due from other government units and agencies	785,397	-	-
Long-term receivable	800,000	-	-
Total assets	\$ 3,897,264	\$ 115,002	\$ 1,286,282
Liabilities and fund balances (deficit)			
Liabilities			
Accounts payable	\$ 165,447	\$ -	\$ 16,931
Unearned revenue	800,000	-	-
Total liabilities	965,447	-	16,931
Fund balances (deficit)			
Restricted for capital projects	-	115,002	1,269,351
Assigned for capital projects	2,931,817	-	-
Unassigned	-	-	-
Total fund balances (deficit)	2,931,817	115,002	1,269,351
Total liabilities and fund balances (deficit)	\$ 3,897,264	\$ 115,002	\$ 1,286,282

	<i>2012G Alternate Revenue Bonds Fund</i>	<i>2013E Debt Certificates Project Fund</i>	<i>2015A Project Fund</i>	<i>Totals</i>
	\$ 1,089,150	\$ 83,295	\$ 2,496,655	\$ 7,382,251
	-	-	-	785,397
	-	-	-	800,000
	\$ 1,089,150	\$ 83,295	\$ 2,496,655	\$ 8,967,648
	\$ -	\$ 90,983	\$ 532,786	\$ 806,147
	-	-	-	800,000
	-	90,983	532,786	1,606,147
	1,089,150	-	1,963,869	4,437,372
	-	-	-	2,931,817
	-	(7,688)	-	(7,688)
	1,089,150	(7,688)	1,963,869	7,361,501
	\$ 1,089,150	\$ 83,295	\$ 2,496,655	\$ 8,967,648

(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, 2015

	<i>Host Fee Fund</i>	<i>Juvenile Justice Center Remodel Fund</i>	<i>2012F Alternate Revenue Bonds Fund</i>
Revenues			
Charges for services	\$ 2,753,849	\$ -	\$ -
Total revenues	2,753,849	-	-
Expenditures, current			
General government	1,492,903	-	-
Total expenditures, current	1,492,903	-	-
Debt Service			
Principal	860,000	-	-
Capital outlay	-	-	109,333
Contributions to other governments	10,979,109	-	-
Total expenditures	13,332,012	-	109,333
Excess of revenues			
over (under) expenditures	(10,578,163)	-	(109,333)
Other financing sources (uses)			
Issuance of general obligation debt certificates	-	-	-
Premium on general obligation debt certificates	-	-	-
Issuance of commitment payable	10,979,109	-	-
Transfer (out)	(447,000)	-	-
Total other financing sources (uses)	10,532,109	-	-
Net change in fund balances	(46,054)	-	(109,333)
Fund balances, beginning of period	2,977,871	115,002	1,378,684
Fund balances (deficit), end of period	\$ 2,931,817	\$ 115,002	\$ 1,269,351

<i>2012G Alternate Revenue Bonds Fund</i>	<i>2013E Debt Certificates Project Fund</i>	<i>2015A Project Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ -	\$ 2,753,849
-	-	-	2,753,849
-	-	162,480	1,655,383
-	-	162,480	1,655,383
100,000	-	-	960,000
-	960,862	1,245,676	2,315,871
-	-	-	10,979,109
100,000	960,862	1,408,156	15,910,363
(100,000)	(960,862)	(1,408,156)	(13,156,514)
-	-	3,085,000	3,085,000
-	-	287,025	287,025
-	-	-	10,979,109
-	-	-	(447,000)
-	-	3,372,025	13,904,134
(100,000)	(960,862)	1,963,869	747,620
1,189,150	953,174	-	6,613,881
\$ 1,089,150	\$ (7,688)	\$ 1,963,869	\$ 7,361,501

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
Charges for services	\$ 2,835,000	\$ 2,753,849	\$ (81,151)
Total revenues	2,835,000	2,753,849	(81,151)
Expenditures, current			
General government			
Supplies and services	1,565,421	1,492,903	(72,518)
Total expenditures, current	1,565,421	1,492,903	(72,518)
Expenditures, debt service			
Principal	860,000	860,000	-
Contributions to other governments	-	10,979,109	10,979,109
Total expenditures	2,425,421	13,332,012	10,906,591
Excess of revenues over expenditures	409,579	(10,578,163)	(10,987,742)
Other financing sources (uses)			
Issuance of commitment payable	-	10,979,109	10,979,109
Transfers (out)	(447,000)	(447,000)	-
Total other financing sources (uses)	(447,000)	10,532,109	10,979,109
Net change in fund balance	<u>\$ (37,421)</u>	<u>(46,054)</u>	<u>\$ (8,633)</u>
Fund balance, beginning of period		2,977,871	
Fund balance, end of period		<u>\$ 2,931,817</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	-
Expenditures			
Capital outlay	115,003	-	(115,003)
Total expenditures	115,003	-	(115,003)
Net change in fund balance	<u>\$ (115,003)</u>	-	<u>\$ 115,003</u>
Fund balance, beginning of period		<u>115,002</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Capital outlay	1,387,000	109,333	(1,277,667)
Total expenditures	1,387,000	109,333	(1,277,667)
Net change in fund balance	<u>\$ (1,387,000)</u>	<u>(109,333)</u>	<u>\$ 1,277,667</u>
Unadjusted Fund balance, beginning of period		1,378,684	
Fund balance, end of period		<u>\$ 1,269,351</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, 2015

	<i>Original and Final 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	2,156,000	-	(2,156,000)
Net change in fund balance	<u>\$ (2,256,000)</u>	<u>(100,000)</u>	<u>\$ 2,156,000</u>
Fund balance, beginning of period		<u>1,189,150</u>	
Fund balance, end of period		<u>\$ 1,089,150</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Total expenditures, current	-	-	-
Capital outlay	994,000	960,862	(33,138)
Total expenditures	994,000	960,862	(33,138)
Excess of revenues over (under) expenditures	(994,000)	(960,862)	33,138
Other financing sources (uses)			
General obligation debt certificates issued	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	<u>\$ (994,000)</u>	<u>(960,862)</u>	<u>\$ 33,138</u>
Fund balance, beginning of period		953,174	
Fund (deficit), end of period		<u>\$ (7,688)</u>	

(See independent auditor's report.)

County of Winnebago, Illinois
2015A Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
General government			
Supplies and services	\$ 57,000	\$ 24,774	\$ (32,226)
Bond issuance costs	-	137,706	137,706
Total expenditures, current	57,000	162,480	-
Capital outlay	1,168,000	1,245,676	77,676
Total expenditures	1,225,000	1,408,156	77,676
Other financing sources			
Issuance of general obligation debt certificates	-	3,085,000	3,085,000
Premium on general obligation debt certificates	-	287,025	287,025
Total other financing sources		3,372,025	
Net change in fund balance	<u>\$ (1,225,000)</u>	1,963,869	<u>\$ 3,188,869</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 1,963,869</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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 14,073,000	\$ 14,439,496	\$ 366,496
Other	-	70,776	70,776
Total operating revenues	14,073,000	14,510,272	437,272
Operating expenses			
Personnel	11,140,291	10,873,362	(266,929)
Supplies and services	5,417,377	5,463,882	46,505
Total operating expenses	16,557,668	16,337,244	(220,424)
Operating income (loss)	(2,484,668)	(1,826,972)	657,696
Non-operating revenue (expense)			
Property taxes	1,942,000	1,927,539	(14,461)
Interest expense	-	(1,601)	(1,601)
Investment income	-	140	140
Total non-operating revenue (expenses)	1,942,000	1,926,078	(15,922)
Income (loss) before transfers	(542,668)	99,106	641,774
Transfers			
Transfers in	-	-	-
Transfers (out)	(43,070)	(29,040)	14,030
Total transfers	(43,070)	(29,040)	14,030
Net income (loss) - budgetary basis	\$ (585,738)	70,066	\$ 655,804
Adjustments to GAAP basis			
Depreciation		(453,368)	
Capital assets capitalized		201,643	
Total adjustments to GAAP basis		(251,725)	
Net income (loss) - GAAP basis		(181,659)	
Total net position, beginning of period			
as previously stated		9,978,807	
Change in accounting principal		(1,180,044)	
Total net position, beginning of period, as restated		8,798,763	
Total net position, end of period		\$ 8,617,104	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 1,115,000	\$ 1,120,437	\$ 5,437
Licenses and permits	1,472,000	1,345,755	(126,245)
Other	15,000	46,937	31,937
Total operating revenues	2,602,000	2,513,129	(88,871)
Operating expenses			
Personnel	1,802,341	1,753,743	(48,598)
Supplies and services	968,600	932,337	(36,263)
Total operating expenses	2,770,941	2,686,080	(84,861)
Net income (loss) - budgetary basis	\$ (168,941)	(172,951)	\$ (4,010)
Adjustments to GAAP basis			
Depreciation		(86,574)	
Capital assets capitalized		118,852	
Total adjustments to GAAP basis		32,278	
Net income (loss) - GAAP basis		(140,673)	
Total net position, beginning of period			
as previously stated		1,671,227	
Change in accounting principal		(171,358)	
Total net position, beginning of period, as restated		1,499,869	
Total net position, end of period		\$ 1,359,196	

(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, 2015

	<i>Original and Final Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 617,000	\$ 560,836	\$ (56,164)
Other	-	33,809	33,809
Total operating revenues	617,000	594,645	(22,355)
Operating expenses			
Supplies and services	418,670	185,895	(232,775)
Total operating expenses	418,670	185,895	(232,775)
Operating income (loss)	198,330	408,750	210,420
Non-operating revenue (expense)			
Interest expense	(3,500)	(1,249)	2,251
Total non-operating revenues (expenses)	(3,500)	(1,249)	2,251
Income before transfers	194,830	407,501	212,671
Transfers			
Transfers (out)	(262,000)	(262,000)	-
Total transfers	(262,000)	(262,000)	-
Net income - budgetary basis	\$ (67,170)	145,501	\$ 212,671
Adjustments to GAAP basis			
Depreciation		(234,623)	
Total adjustments to GAAP basis		(234,623)	
Net income (loss) - GAAP basis		(89,122)	
Total net position, beginning of period		3,592,812	
Total net position, end of period		\$ 3,503,690	

(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, 2015

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Current assets			
Cash and cash equivalents	\$ -	\$ 4,718,668	\$ 4,718,668
Receivables, net	1,899	367,278	369,177
Due from other governmental units and agencies	233,457	-	233,457
Prepays	-	-	-
Total current assets	235,356	5,085,946	5,321,302
Noncurrent assets			
Capital assets being depreciated, net of accumulated depreciation	702,455	-	702,455
Total noncurrent assets	702,455	-	702,455
Total assets	937,811	5,085,946	6,023,757
Deferred outflows of resources			
Pension items - IMRF	214,209	-	214,209
Total deferred outflows of resources	214,209	-	214,209
Total asset and deferred outflows of resources	\$ 1,152,020	\$ 5,085,946	\$ 6,237,966
Liabilities and net position			
Current liabilities			
Accounts payable	\$ 253,407	\$ 51,942	\$ 305,349
Accrued payroll and benefits	58,786	-	58,786
Claims payable	-	1,824,032	1,824,032
Current maturities of long-term liabilities	15,755	-	15,755
Due to other funds	562,331	-	562,331
Total current liabilities	890,279	1,875,974	2,766,253
Noncurrent liabilities			
Compensated absences payable	63,022	-	63,022
Net pension liability	345,688	-	345,688
Other postemployment benefit obligation	20,081	-	20,081
Total noncurrent liabilities	428,791	-	428,791
Total liabilities	1,319,070	1,875,974	3,195,044
Deferred inflows of resources			
Pension items - IMRF	16,583	-	16,583
Total deferred inflows of resources	16,583	-	16,583
Total liabilities and deferred inflows of resources	1,335,653	1,875,974	3,211,627
Net position (deficit)			
Net investment in capital assets	702,455	-	702,455
Unrestricted	(886,088)	3,209,972	2,323,884
Total net position	(183,633)	3,209,972	3,026,339
Total liabilities, deferred inflows of resources, and net position	\$ 1,152,020	\$ 5,085,946	\$ 6,237,966

(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, 2015

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Operating revenues			
Charges for services	\$ 4,023,890	\$ 16,151,185	\$ 20,175,075
Other	12	12,015	12,027
Total operating revenues	4,023,902	16,163,200	20,187,102
Operating expenses			
Personnel	1,292,528	-	1,292,528
Supplies and services	2,802,213	17,908,851	20,711,064
Depreciation and amortization	141,234	-	141,234
Total operating expenses	4,235,975	17,908,851	22,144,826
Increase (decrease) in net position	(212,073)	(1,745,651)	(1,957,724)
Total net position, beginning of period			
as previously stated	145,430	4,955,623	5,101,053
Change in accounting principle	(116,990)	-	(116,990)
Total net position, beginning of period as restated	28,440	4,955,623	4,984,063
Total net position (deficit), end of period	\$ (183,633)	\$ 3,209,972	\$ 3,026,339

(See independent auditor's report.)

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

For The Year Ended September 30, 2015

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Cash flows from operating activities			
Cash receipts from users	\$ 735,496	\$ 3,717,708	\$ 4,453,204
Receipts from interfund services	3,795,446	12,433,477	16,228,923
Cash receipts from others	12	12,015	12,027
Cash paid to employees	(1,267,207)	-	(1,267,207)
Cash paid to vendors	(2,718,681)	(17,562,413)	(20,281,094)
Net cash from operating activities	545,066	(1,399,213)	(854,147)
Cash flows from noncapital financing activities			
Interfund payable	(250,913)	-	(250,913)
Net cash from noncapital financing activities	(250,913)	-	(250,913)
Cash flows from capital and related financing activities			
Purchase of capital assets	(294,153)	-	(294,153)
Net cash from capital and related financing activities	(294,153)	-	(294,153)
Net (decrease) in cash and cash equivalents	-	(1,399,213)	(1,399,213)
Cash and cash equivalents, beginning of period	-	6,117,881	6,117,881
Cash and cash equivalents, end of period	\$ -	\$ 4,718,668	\$ 4,718,668
Reconciliation of operating income (loss) to net cash from operating activities			
Operating income (loss)	\$ (212,073)	\$ (1,745,651)	\$ (1,957,724)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation and amortization	141,234	-	141,234
Changes in assets and liabilities			
Decrease in due from other governmental units and agencies	501,813	-	501,813
(Increase) Decrease in receivables, net	5,239	(259,420)	(254,181)
Decrease in prepaids	4,000	-	4,000
(Increase) in deferred outflows of resources	(130,763)	-	(130,763)
Increase in accounts payable	79,532	(454,983)	(375,451)
Increase in accrued payroll	7,444	-	7,444
Increase in claims payable	-	1,060,841	1,060,841
Increase in compensated absences payable	2,448	-	2,448
Increase in deferred inflows of resources	16,583	-	16,583
Increase in net pension liability/obligation	127,582	-	127,582
Increase in postemployment health benefits payable	2,027	-	2,027
Total adjustments	757,139	346,438	1,103,577
Net cash from operating activities	\$ 545,066	\$ (1,399,213)	\$ (854,147)

(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, 2015

	<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	\$ 725,000	\$ 675,694	\$ 1,438,000	\$ 1,356,183	\$ 76,000	\$ 72,090
Other	-	-	-	12	-	-
Total operating revenues	725,000	675,694	1,438,000	1,356,195	76,000	72,090
Operating expenses						
Personnel	296,637	287,413	268,334	245,715	-	-
Supplies and services	421,699	433,813	1,151,700	1,079,132	108,150	35,949
Depreciation and amortization	-	-	-	39,681	-	42,390
Total operating expenses	718,336	721,226	1,420,034	1,364,528	108,150	78,339
Net increase (decrease) in net position	\$ 6,664	\$ (45,532)	\$ 17,966	\$ (8,333)	\$ (32,150)	\$ (6,249)
Total net position, beginning of period, as previously stated						
Change in accounting principal						
Total net position, beginning of period, as restated						
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>	
\$ 1,682,000	\$ 1,684,703	\$ 232,000	\$ 235,220	\$ 4,153,000	\$ 4,023,890	\$ (129,110)
-	-	-	-	-	12	12
1,682,000	1,684,703	232,000	235,220	3,921,000	4,023,902	(129,098)
767,142	759,400	-	-	1,332,113	1,292,528	(39,585)
1,327,099	1,052,711	191,268	200,608	3,199,916	2,802,213	(397,703)
-	59,163	-	-	-	141,234	141,234
2,094,241	1,871,274	191,268	200,608	4,532,029	4,235,975	(296,054)
\$ (412,241)	\$ (186,571)	\$ 40,732	\$ 34,612	\$ (611,029)	(212,073)	\$ 166,956

145,430
(116,990)

 28,440
\$ (183,633)

(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, 2015

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Over (Under)</i>
Operating revenues			
Charges for services	\$ 15,949,000	\$ 16,151,185	\$ 202,185
Other	-	12,015	12,015
Total operating revenues	15,949,000	16,163,200	214,200
Operating expenses			
Supplies and services	17,216,000	17,908,851	692,851
Total operating expenses	17,216,000	17,908,851	692,851
Net increase (decrease) in net position	<u>\$ (1,267,000)</u>	<u>(1,745,651)</u>	<u>\$ (478,651)</u>
Total net position, beginning of period		<u>4,955,623</u>	
Total net position, end of period		<u>\$ 3,209,972</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, 2015

Totals	Balances September 30, 2014		Additions	Deductions	Balances September 30, 2015	
Assets						
Cash	\$	12,382,022	\$ 692,222,354	\$ 693,074,607	\$	11,529,769
Investments		1,621,369	2,076,141	2,095,052		1,602,458
Accrued interest		12,058	17,707	12,058		17,707
Other receivables		98,906	228,540	98,907		228,539
Total assets	\$	14,114,355	\$ 694,544,742	\$ 695,280,624	\$	13,378,473
Liabilities						
Accounts payable	\$	281,763	\$ 629,598	\$ 856,020	\$	55,341
Due to taxing districts		3,408,081	654,479,635	654,962,624		2,925,092
Due to other governmental units and agencies		4,094,250	14,474,375	14,298,013		4,270,612
Trust deposits		4,650,591	1,537,405	1,782,839		4,405,157
Due to others		1,679,670	23,423,729	23,381,128		1,722,271
Total liabilities	\$	14,114,355	\$ 694,544,742	\$ 695,280,624	\$	13,378,473
County Treasurer Trust Fund						
Assets						
Cash	\$	1,195,674	\$ 6,345,017	\$ 6,120,866	\$	1,419,825
Total assets	\$	1,195,674	\$ 6,345,017	\$ 6,120,866	\$	1,419,825
Liabilities						
Due to other governmental units and agencies	\$	1,195,674	\$ 6,345,017	\$ 6,120,866	\$	1,419,825
Total liabilities	\$	1,195,674	\$ 6,345,017	\$ 6,120,866	\$	1,419,825
Treasurer Trustee Escrow						
Assets						
Cash	\$	278,015	\$ 991,853	\$ 955,124	\$	314,744
Total assets	\$	278,015	\$ 991,853	\$ 955,124	\$	314,744
Liabilities						
Due to other governmental units and agencies	\$	278,015	\$ 991,853	\$ 955,124	\$	314,744
Total liabilities	\$	278,015	\$ 991,853	\$ 955,124	\$	314,744

(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, 2015

	Balances			Balances		
Bankruptcy Trust Fund	September 30, 2014	Additions	Deductions	September 30, 2015		
Assets						
Cash	\$ 83,128	\$ 62,572	\$ 93,645	\$ 52,055		
Total assets	\$ 83,128	\$ 62,572	\$ 93,645	\$ 52,055		
Liabilities						
Due to others	\$ 83,128	\$ 62,572	\$ 93,645	\$ 52,055		
Total liabilities	\$ 83,128	\$ 62,572	\$ 93,645	\$ 52,055		
Sheriff's Commissary Fund						
Assets						
Cash	\$ 61,359	\$ 266,098	\$ 244,208	\$ 83,249		
Total assets	\$ 61,359	\$ 266,098	\$ 244,208	\$ 83,249		
Liabilities						
Due to others	\$ 61,359	\$ 266,098	\$ 244,208	\$ 83,249		
Total liabilities	\$ 61,359	\$ 266,098	\$ 244,208	\$ 83,249		
County Clerk Trust Fund						
Assets						
Cash	\$ 782,143	\$ 8,115,382	\$ 8,070,574	\$ 826,951		
Total assets	\$ 782,143	\$ 8,115,382	\$ 8,070,574	\$ 826,951		
Liabilities						
Due to others	\$ 782,143	\$ 8,115,382	\$ 8,070,574	\$ 826,951		
Total liabilities	\$ 782,143	\$ 8,115,382	\$ 8,070,574	\$ 826,951		
County Collector Trust Fund						
Assets						
Cash	\$ 2,908,081	\$ 653,979,635	\$ 654,462,624	\$ 2,425,092		
Investments	500,000	500,000	500,000	500,000		
Total assets	\$ 3,408,081	\$ 654,479,635	\$ 654,962,624	\$ 2,925,092		
Liabilities						
Due to taxing districts	\$ 3,408,081	\$ 654,479,635	\$ 654,962,624	\$ 2,925,092		
Total liabilities	\$ 3,408,081	\$ 654,479,635	\$ 654,962,624	\$ 2,925,092		

(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, 2015

Clerk of Circuit Court Trust Fund	Balances			Balances	
	September 30, 2014	Additions	Deductions	September 30, 2015	
Assets					
Cash	\$ 6,380,648	\$ 16,878,322	\$ 17,146,153	\$	6,112,817
Accrued interest on investments	12,058	17,707	12,058	\$	17,707
Total assets	\$ 6,392,706	\$ 16,896,029	\$ 17,158,211	\$	6,130,524
Liabilities					
Due to other governmental units and agencies	\$ 1,033,661	\$ 5,569,437	\$ 5,583,275	\$	1,019,823
Due to others	708,454	9,789,187	9,792,097	\$	705,544
Trust deposits	4,650,591	1,537,405	1,782,839	\$	4,405,157
Total liabilities	\$ 6,392,706	\$ 16,896,029	\$ 17,158,211	\$	6,130,524
Township Motor Fuel Tax Fund					
Assets					
Investments	\$ 1,121,369	\$ 1,576,141	\$ 1,595,052	\$	1,102,458
Other receivables	69,194	228,540	69,195	\$	228,539
Total assets	\$ 1,190,563	\$ 1,804,681	\$ 1,664,247	\$	1,330,997
Liabilities					
Accounts payable	\$ 122,445	\$ 621,205	\$ 695,421	\$	48,229
Due to other governmental units and agencies	1,068,118	1,183,476	968,826	\$	1,282,768
Total liabilities	\$ 1,190,563	\$ 1,804,681	\$ 1,664,247	\$	1,330,997
Highway Department Caps					
Assets					
Cash	\$ 32,313	\$ 270,081	\$ 274,044	\$	28,350
Total assets	\$ 32,313	\$ 270,081	\$ 274,044	\$	28,350
Liabilities					
Due to other governmental units and agencies	\$ 32,313	\$ 270,081	\$ 274,044	\$	28,350
Total liabilities	\$ 32,313	\$ 270,081	\$ 274,044	\$	28,350

(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, 2015

Inmate Trust Account	Balances			Balances	
	September 30, 2014	Additions	Deductions	September 30, 2015	
Assets					
Cash	\$ 44,586	\$ 5,190,490	\$ 5,180,604	\$	54,472
Total assets	<u>\$ 44,586</u>	<u>\$ 5,190,490</u>	<u>\$ 5,180,604</u>	<u>\$</u>	<u>54,472</u>
Liabilities					
Due to others	\$ 44,586	\$ 5,190,490	\$ 5,180,604	\$	54,472
Total liabilities	<u>\$ 44,586</u>	<u>\$ 5,190,490</u>	<u>\$ 5,180,604</u>	<u>\$</u>	<u>54,472</u>
Township Bridge Fund					
Assets					
Cash	\$ 616,075	\$ 122,904	\$ 526,765	\$	212,214
Other receivables	29,712	-	29,712	\$	-
Total assets	<u>\$ 645,787</u>	<u>\$ 122,904</u>	<u>\$ 556,477</u>	<u>\$</u>	<u>212,214</u>
Liabilities					
Accounts payable	\$ 159,318	\$ 8,393	\$ 160,599	\$	7,112
Due to other governmental units and agencies	486,469	114,511	395,878	\$	205,102
Total liabilities	<u>\$ 645,787</u>	<u>\$ 122,904</u>	<u>\$ 556,477</u>	<u>\$</u>	<u>212,214</u>

(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, 2015

Capital Assets	
Land	\$ 20,804,782
Land improvements	404,474
Buildings	177,205,672
Building improvements	37,190,298
Leasehold improvements	3,274,796
Machinery and equipment and office furniture	35,706,286
Infrastructure	197,965,082
Construction in progress	1,787,638
	\$ 474,339,028

Note: This schedule includes only capital assets used in the operation of governmental funds.
Capital assets of \$2,423,701 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, 2015

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings</i>	<i>Building Improvements</i>	<i>Leasehold Improvements</i>	<i>Machinery and Equipment Office Furniture, Restated</i>	<i>Infrastructure</i>	<i>Construction in Progress</i>	<i>Totals</i>
General Government									
Balance, beginning of period	\$ 1,535,235	\$ 263,025	\$ 5,340,137	\$ 14,820,766	\$ -	\$ 8,952,186	\$ 491,204	\$ 200,839	\$ 31,603,392
Additions	-	-	-	173,275	-	29,134	-	109,333	311,742
Disposals	-	-	-	-	-	(16,631)	-	(200,839)	(217,470)
Transfers	-	-	-	-	-	-	-	-	-
Balance, end of period	1,535,235	263,025	5,340,137	14,994,041	-	8,964,689	491,204	109,333	31,697,664
Public Safety									
Balance, beginning of period	4,845,781	101,050	167,652,974	10,412,095	3,274,796	9,404,219	-	-	195,690,915
Additions	-	-	-	851,611	-	658,640	-	889,143	2,399,394
Disposals	-	-	-	-	-	(20,919)	-	-	(20,919)
Transfers	-	-	-	-	-	-	-	-	-
Balance, end of period	4,845,781	101,050	167,652,974	11,263,706	3,274,796	10,041,940	-	889,143	198,069,390
Highways and Streets									
Balance, beginning of period	14,264,831	-	835,747	1,328,081	-	9,667,012	190,611,549	1,790,218	218,497,438
Additions	158,069	-	-	90,879	-	1,388,067	-	6,010,323	7,647,338
Disposals	-	-	-	-	-	(1,320,649)	-	(160,025)	(1,480,674)
Transfers	-	-	-	-	-	-	6,862,329	(6,862,329)	-
Balance, end of period	14,422,900	-	835,747	1,418,960	-	9,734,430	197,473,878	778,187	224,664,102
Health and Welfare									
Balance, beginning of period	866	40,399	468,513	1,599,589	-	908,905	-	148,343	3,166,615
Additions	-	-	-	-	-	15,000	-	8,833	23,833
Transfers	-	-	-	-	-	157,176	-	(157,176)	-
Balance, end of period	866	40,399	468,513	1,599,589	-	1,081,081	-	-	3,190,448
Judicial									
Balance, beginning of period	-	-	2,908,301	7,864,468	-	5,777,389	-	-	16,550,158
Additions	-	-	-	49,534	-	106,757	-	10,975	167,266
Balance, end of period	-	-	2,908,301	7,914,002	-	5,884,146	-	10,975	16,717,424
Total balance, end of period	\$ 20,804,782	\$ 404,474	\$ 177,205,672	\$ 37,190,298	\$ 3,274,796	\$ 35,706,286	\$ 197,965,082	\$ 1,787,638	\$ 474,339,028

(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 188-197)

Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 198-201)

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 202-203)

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 204-205)

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. (Pages 206-212)

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

County of Winnebago, Illinois
Net Position by Component
Last Ten Fiscal Years

(accrual basis of accounting)

	<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 1: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

Note 2: GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015.

<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>
\$ 182,415,473	\$ 157,029,706	\$ 165,171,068	\$ 170,415,570	\$ 170,841,745	\$ 173,725,916
71,903,079	55,071,335	55,556,298	61,435,224	61,063,583	61,305,443
(6,670,556)	5,384,291	5,163,283	(3,163,256)	(16,500,620)	(35,411,413)
<u>\$ 247,647,996</u>	<u>\$ 217,485,332</u>	<u>\$ 225,890,649</u>	<u>\$ 228,687,538</u>	<u>\$ 215,404,708</u>	<u>\$ 199,619,946</u>
\$ 7,474,881	\$ 7,655,052	\$ 5,862,922	\$ 8,975,812	\$ 8,726,385	\$ 8,568,939
-	-	-	-	-	-
6,984,335	11,488,532	13,069,665	8,355,973	6,516,461	4,911,051
<u>14,459,216</u>	<u>19,143,584</u>	<u>18,932,587</u>	<u>17,331,785</u>	<u>15,242,846</u>	<u>13,479,990</u>
<u>\$ 262,107,212</u>	<u>\$ 236,628,916</u>	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>
\$ 189,890,354	\$ 164,684,758	\$ 171,977,420	\$ 179,391,382	\$ 179,568,130	\$ 182,294,855
71,903,079	55,071,335	55,556,298	61,435,224	61,063,583	61,305,443
313,779	16,872,823	17,289,518	5,192,717	(9,984,159)	(30,500,362)
<u>\$ 262,107,212</u>	<u>\$ 236,628,916</u>	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>

County of Winnebago, Illinois
Changes in Net Position
Last Ten 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>

	2010	2011	2012	2013	2014	2015
\$	18,455,578	\$ 14,033,139	\$ 15,292,112	\$ 14,890,195	\$ 17,353,462	\$ 18,134,635
	62,513,492	61,782,384	60,627,022	65,526,720	67,902,424	69,306,301
	17,385,697	17,274,364	17,717,274	20,477,224	18,628,115	17,599,874
	19,416,340	19,215,046	17,376,532	16,399,020	15,119,515	14,785,714
	15,507,345	14,952,052	18,105,499	18,814,931	21,221,309	20,606,511
	4,846,811	800,000	-	-	-	-
	6,996,504	7,037,691	6,422,273	5,313,690	5,038,861	4,787,727
	-	-	-	-	8,000,000	10,979,109
	145,121,767	135,094,676	135,540,712	141,421,780	153,263,686	156,199,871
	15,765,513	15,587,911	15,312,315	15,377,184	16,016,816	16,590,570
	2,289,646	2,255,708	2,372,936	2,529,754	2,627,869	2,653,802
	1,950,875	-	-	-	-	-
	182,196	350,375	437,708	431,387	469,660	421,767
	20,188,230	18,193,994	18,122,959	18,338,325	19,114,345	19,666,139
\$	165,309,997	\$ 153,288,670	\$ 153,663,671	\$ 159,760,105	\$ 172,378,031	\$ 175,866,010
\$	12,189,358	\$ 11,171,293	\$ 13,029,206	\$ 6,953,395	\$ 6,943,608	\$ 11,048,309
	6,345,288	6,372,497	7,039,712	7,581,484	11,537,564	11,814,828
	7,682,994	7,868,427	6,757,927	7,332,593	1,894,003	1,512,117
	1,590,773	1,556,136	1,570,501	982,902	1,886,486	1,766,846
	2,642,332	2,471,557	2,615,379	8,160,165	9,558,611	7,967,916
	330,159	-	-	-	-	-
	16,232,991	13,820,134	13,989,009	15,722,165	23,162,711	20,810,501
	2,419,112	5,333,161	8,568,290	7,562,912	2,894,455	5,378,199
	49,433,007	48,593,205	53,570,024	54,295,616	57,877,438	60,298,716
	10,835,227	16,827,249	12,443,315	11,192,915	12,227,451	14,510,272
	2,466,527	2,364,015	2,311,337	2,355,311	2,457,293	2,513,129
	1,690,706	-	-	-	-	-
	303,591	554,405	583,215	558,868	569,302	594,645
	15,296,051	19,745,669	15,337,867	14,107,094	15,254,046	17,618,046
\$	64,729,058	\$ 68,338,874	\$ 68,907,891	\$ 68,402,710	\$ 73,131,484	\$ 77,916,762

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

(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: 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	2015
\$	(95,688,760)	\$ (86,501,471)	\$ (81,970,688)	\$ (87,126,164)	\$ (95,386,248)	\$ (95,901,155)
	(4,892,179)	1,551,675	(2,785,092)	(4,231,231)	(3,860,299)	(2,048,093)
\$	(100,580,939)	\$ (84,949,796)	\$ (84,755,780)	\$ (91,357,395)	\$ (99,246,547)	\$ (97,949,248)

\$	40,668,693	\$ 34,184,743	\$ 34,336,135	\$ 35,436,964	\$ 36,782,848	\$ 36,787,191
	979,387	1,076,078	1,057,424	1,086,823	1,174,436	1,046,654
	4,119,207	5,114,164	5,165,611	5,657,755	5,725,297	6,280,469
	7,265,948	7,556,066	7,781,995	7,883,257	8,098,374	8,119,132
	25,880,590	26,532,122	26,969,212	27,016,241	27,607,304	27,405,051
	4,923,413	5,254,065	4,374,012	4,963,335	5,137,302	4,826,579
	755,828	895,589	918,351	994,437	1,116,959	1,300,210
	6,304,179	5,863,087	6,342,020	5,921,754	849,986	1,099,618
	6,839,346	2,386,360	2,483,083	1,973,864	1,268,302	757,857
	306,961	143,371	134,463	93,527	59,610	66,396
	(3,413,000)	280,857	257,000	42,826	263,000	291,040
	94,630,552	89,286,502	89,819,306	91,070,783	88,083,418	87,980,197

	-	2,932,359	2,830,353	2,672,499	2,033,085	1,927,539
	164,779	149,907	-	-	-	-
	36	8	742	756	1,275	140
	3,413,000	(280,857)	(257,000)	(42,826)	(263,000)	(291,040)
	3,577,815	2,801,417	2,574,095	2,630,429	1,771,360	1,636,639
\$	98,208,367	\$ 92,087,919	\$ 92,393,401	\$ 93,701,212	\$ 89,854,778	\$ 89,616,836

\$	(1,058,208)	\$ 2,785,031	\$ 7,848,618	\$ 3,944,619	\$ (7,302,830)	\$ (7,920,958)
	(1,314,364)	4,353,092	(210,997)	(1,600,802)	(2,088,939)	(411,454)
\$	(2,372,572)	\$ 7,138,123	\$ 7,637,621	\$ 2,343,817	\$ (9,391,769)	\$ (8,332,412)

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

(modified accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
General Fund				
Nonspendable in form - prepaids	\$ -	\$ -	\$ -	\$ -
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: 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>	<i>2015</i>					
\$	-	\$	-	\$	-	\$	26,461				
	-	70,911	160,149	146,284	84,895	113,122					
	151,589	-	-	-	-	-					
	-	-	-	-	200,000	249,000					
	10,209,791	11,855,772	13,111,073	12,870,465	13,119,243	12,539,651					
\$	10,361,380	\$	11,926,683	\$	13,271,222	\$	13,016,749				
					\$	13,404,138	\$	12,928,234			
\$	-	\$	-	\$	-	\$	29,227	\$	49,658		
	35,076,197	55,071,335	55,556,298	64,715,086	64,648,773	65,594,661					
	37,918,895	-	-	-	-	-					
	-	-	-	-	-	-					
	-	-	-	-	-	-					
	-	4,443,563	4,926,095	328,013	606,522	606,522					
	-	2,468,017	2,212,888	3,054,378	3,177,871	2,931,817					
	-	1,654,327	-	-	-	-					
	-	4,253,772	8,288,071	297,716	-	-					
	-	(450,670)	(191,552)	(267,144)	(375,406)	(542,615)					
\$	72,995,092	\$	67,440,344	\$	70,791,800	\$	68,128,049	\$	68,086,987	\$	68,640,043

County of Winnebago, Illinois
Changes in Fund Balances, Governmental Funds
Last Ten 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
Contributions to other governments	-	-	-	-
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	<u>\$ (13,906,778)</u>	<u>\$ (11,987,193)</u>	<u>\$ (14,444,821)</u>	<u>\$ (12,861,523)</u>
Debt service as a percentage of noncapital expenditures	7.41%	10.30%	10.38%	10.45%

Note 1: 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	2015
\$	73,955,983	\$ 69,975,097	\$ 70,862,114	\$ 72,417,612	\$ 75,444,498	\$ 75,410,756
	40,056,706	35,797,876	35,817,794	36,907,522	41,122,907	38,986,366
	22,239,473	18,364,562	19,922,309	19,174,240	16,711,334	18,223,190
	1,364,338	4,063,815	4,562,522	5,283,893	4,841,227	5,308,134
	1,244,095	1,369,830	1,292,518	1,156,328	1,220,867	1,146,026
	1,430,769	143,371	134,464	93,527	59,610	66,395
	4,250,560	3,139,907	3,198,670	3,235,378	3,657,519	2,914,921
	<u>\$ 144,541,924</u>	<u>\$ 132,854,458</u>	<u>\$ 135,790,391</u>	<u>\$ 138,268,500</u>	<u>\$ 143,057,962</u>	<u>\$ 142,055,788</u>
\$	18,458,779	\$ 13,668,349	\$ 15,607,535	\$ 16,554,104	\$ 16,503,188	\$ 16,697,613
	58,226,550	55,058,505	56,396,803	61,012,119	63,171,618	61,959,493
	9,750,329	9,071,694	9,121,707	9,190,738	9,882,071	8,257,882
	18,131,987	16,901,253	16,814,070	15,905,375	15,212,852	14,576,168
	14,955,689	14,485,897	16,678,131	17,807,618	18,925,239	19,244,637
	4,443,103	-	-	-	-	-
	7,920,000	9,142,537	9,396,952	10,646,761	11,108,574	13,001,054
	7,037,247	7,286,462	6,255,194	5,859,179	5,641,954	5,343,227
	19,004,874	8,347,378	5,054,815	13,563,260	7,826,008	6,994,555
	-	-	-	-	-	10,979,109
	<u>\$ 157,928,558</u>	<u>\$ 133,962,075</u>	<u>\$ 135,325,207</u>	<u>\$ 150,539,154</u>	<u>\$ 148,271,504</u>	<u>\$ 157,053,738</u>
	<u>\$ (13,386,634)</u>	<u>\$ (1,107,617)</u>	<u>\$ 465,184</u>	<u>\$ (12,270,654)</u>	<u>\$ (5,213,542)</u>	<u>\$ (14,997,950)</u>
\$	-	\$ -	\$ 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	287,025
	131,729	269,580	786,377	8,667,861	-	-
	-	-	-	700,000	-	14,064,109
	1,138,929	-	-	2,089,438	818,360	911,437
	15,815,781	16,062,800	15,824,447	17,057,923	15,136,152	14,804,792
	(18,899,781)	(15,831,943)	(15,617,447)	(17,065,097)	(14,873,152)	(14,513,752)
	<u>\$ 525,111</u>	<u>\$ 329,050</u>	<u>\$ 3,674,112</u>	<u>\$ 9,352,430</u>	<u>\$ 5,081,360</u>	<u>\$ 15,553,611</u>
	<u>\$ (12,861,523)</u>	<u>\$ (778,567)</u>	<u>\$ 4,139,296</u>	<u>\$ (2,918,224)</u>	<u>\$ (132,182)</u>	<u>\$ 555,661</u>
	10.31%	12.61%	11.89%	11.91%	11.85%	12.07%

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>	
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
2014	3,636,331,451	10,908,994,353	8,690,956	26,072,868	3,645,022,407	10,935,067,221	1.0845

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 Ten 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>	<i>2015</i>
County of Winnebago										
General	0.2500	0.2473	0.2500	0.3203	0.3274	0.3520	0.3292	0.3554	0.4306	0.4436
Special Revenue	0.5400	0.5358	0.5204	0.4632	0.4660	0.4779	0.5384	0.5869	0.6023	0.6409
City Rates										
City of Rockford	2.2601	2.2527	2.2026	2.2085	2.2297	2.3595	2.5191	2.8178	3.0811	3.2931
City of South Beloit	1.0054	0.9358	0.8745	0.8554	0.8616	0.9222	0.9796	1.0656	1.1395	1.1891
Community College Rates	.4471 - .5282	.4660 - .5422	.4410 - .5484	.4578 - .5454	.4583 - .5624	.4503 - .5587	.4541 - .5745	.4477 - .6434	.4630 - .7236	.4823-.7119
Village Rates	.2320 - .8197	.2274 - .8124	.2268 - .7895	.2239 - .7928	.2302 - .8728	.2342 - .7386	.2522 - .7492	.2882 - .8376	.2954 - .8805	.3196-.8953
Forest Preserve Rate	0.0994	0.0951	0.0905	0.0859	0.0859	0.0898	0.0956	0.1072	0.1165	0.1199
Fire District Rates	.0600 - .7214	.2806 - .7239	.0547 - .7210	.0556 - .7306	.0562 - .6930	.0599 - .7260	.0639 - .7342	.0723 - .8214	.0812 - .9166	.0869-.9765
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	3.6812-4.5689
High School Rate	2.3333	2.3711	2.2614	2.2378	2.2624	2.4029	2.5025	2.3729	2.5241	2.6168
Library District Rates	.1481 - .3171	.1501 - .3156	.1488 - .3147	.1491 - .3233	.1451 - .3309	.1538 - .3564	.1602 - .3860	.1790 - .4422	.1878 - .4724	.5042-.1956
Multi-Township District Rates	.0397 - .0539	.0366 - .0529	.0360 - .0497	.0311 - .0462	.0312 - .0447	.0307 - .0456	.0321 - .0448	.0358 - .0487	.0381 - .0518	.0540-.0401
Park District Rates	.1108 - .7525	.1107 - .7360	.1082 - .7198	.1088 - .7319	.1076 - .7455	.1092 - .7869	.1003 - .8432	.1133 - .9522	.1237 - 1.0577	.1263-.1571
Road District Rates	.0371 - .3084	.0358 - .3163	.0346 - .3136	.0344 - .3079	.0344 - .3998	.0367 - .4146	.0377 - .4252	.0417 - .4496	.0457 - .4546	.0486-.4576
Sanitary District Rates	.0383 - .1342	.0365 - .1237	.0359 - .1221	.0339 - .1243	.0344 - .1268	.0340 - .1362	.0360 - .1469	.0398 - .1665	.0402 - .1856	.0429-.2008
Special District Rate	0.0430	0.0411	0.0323	0.0306	0.0302	0.0305	0.0315	0.0341	0.0380	0.0408
Street Light District Rate	0.4036	0.4766	0.5103	0.5063	0.5195	0.5560	0.5889	0.6582	0.7524	0.8129
Township Rates	.0862 - .4414	.0824 - .4521	.0810 - .4424	.0788 - .4302	.0793 - .3998	.0806 - .4303	.0859 - .4400	.0978 - .4579	.1072 - .4630	.1138-.4660
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	5.9886-8.3197
Greater Rockford Airport	N/A	0.0893	.0884	.0890	0.0901	0.0954	0.0937	0.1024	0.1043	0.0163

Source: Winnebago County Clerk's Office

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

<i>Taxpayer</i>	<i>2015 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>	<i>2006 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>
CNL/Cherryvale	\$ 12,974,251	1	0.36%	\$ 15,053,262	1	0.35%
Lowes Home Center, Inc.	11,298,668	2	0.31%			
Beloit Memorial Hospital	10,714,903	3	0.29%			
Greater Rockford Airport Authority	10,401,909	4	0.29%	12,933,498	2	0.30%
Petry Family Trust	9,804,698	5	0.27%	4,819,228	7	0.11%
Forest Plaza, LLC	6,556,951	6	0.18%			
Lubrizol Holding, Inc.	5,033,920	7	0.14%			
Two Star Property Co., Inc.	4,561,207	8	0.13%	5,674,339	4	0.13%
Anderson Rockford Properties, LLC	4,320,024	9	0.12%			
Edward Rose Associates, Inc.	4,183,694	10	0.11%			
Hamilton Sundstrand Corp.				7,154,469	3	0.17%
Menards, Inc.				5,200,987	5	0.12%
Simon American Hospital				5,099,661	6	0.12%
Swedish American Hospital				4,762,654	8	0.11%
Commonwealth Edison				4,495,184	9	0.10%
MB Rockford State, LLC				4,489,448	10	0.10%
	\$ 79,850,225		2.20%	\$ 69,682,730		1.61%

Source: Winnebago County Clerk's Office

Note: The above figures for 2015 represent the Assessed Valuation related to the 2014 tax levy paid in 2015.

County of Winnebago, Illinois
Property Tax Levies and Collections
Last Ten Fiscal 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	
	Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2015	\$ 39,044,521	\$ (192,644)	\$ 38,851,877	\$ 37,610,646	96.33%	\$ 1,093,140	\$ 38,703,786	99.62%
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						
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	1.430%	532.83	55.01	0.14%	
2015	18,061,230	113,925,000	24,439,109	-	2,362,446	1,343,770	-	-	158,812,446	***	537.86	61.17	0.17%	

* See Demographic Statistics schedule at page 204 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>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>	<i>2015</i>
Debt Limit	\$ 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	\$ 103,505,125
Total Net Debt Applicable to Limit	7,791,254	17,457,061	19,474,063	15,927,428	15,370,579	17,130,000	14,035,000	14,960,000	17,755,000	21,767,446
Legal Debt Margin	<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>	<u>\$ 81,737,679</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.90%	8.14%	8.57%	11.63%	11.21%	12.89%	11.03%	12.77%	16.34%	21.03%

Legal Debt Margin Calculation for Fiscal 2015	2.875%
Equalized Assessed Value	<u>\$ 3,600,178,278</u>
Debt Limit	\$ 103,505,125
Debt Applicable to Limit	
General Obligation Bonds	135,692,446
Bonded debt excluded from long-term debt	<u>(113,925,000)</u>
Total net debt applicable to debt limit	<u>21,767,446</u>
LEGAL DEBT MARGIN	<u><u>\$ 81,737,679</u></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
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	10,970,413	38,020	8.6
2015	295,266	*	*	6.4

(1) The Official 2000 Census figure was used for 2004 - 2009.
 The Official 2010 Census figure was used for 2010 - 2015.

(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>2015 Employees</i>	<i>Rank</i>	<i>Percentage of Total County Employment</i>	<i>2006 Employees (1)</i>	<i>Rank</i>	<i>Percentage of Total County Employment</i>
Chrysler, Inc.	4,887	1	3.40%			
Rockford School District 205	4,800	2	3.34%	3,758	1	2.19%
Swedish American Health System	2,600	3	1.81%	2,600	2	1.52%
Rockford Memorial Hospital	2,500	4	1.74%	2,500	3	1.46%
Cherryvale Mall	2,500	4	1.74%			
OSF Saint Anthony Medical Center	2,000	5	1.39%	2,000	5	1.17%
United Technologies Aerospace Systems	2,000	5	1.39%			
Rockford Park District	1,739	6	1.21%	1,525	9	0.89%
Wal-Mart Stores	1,611	7	1.12%			
Harris Bank N.A.	1,600	8	1.11%			
County of Winnebago	1,539	9	1.07%	1,548	8	0.90%
FNH Memorial Hospital'	1,490	10	1.04%			
Hamilton Sunstrand				2,200	4	1.28%
United Parcel Service				2,000	5	1.17%
Amcore Financial				1,657	7	0.97%
Cadbury Adams U.S.A, L.L.C.				1,000	10	0.58%
	29,266		20.36%	20,788		12.13%

Source: 2015 Illinois Manufacture's Directory, 2015 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 Ten 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>	<i>2015</i>
General Government	167.0	188.0	180.0	157.5	148.5	151.5	151.5	141.0	142.0	140.0
Public Safety	518.0	625.0	640.5	617.0	588.0	562.0	550.0	561.5	565.0	580.0
Highways and Streets	62.0	61.0	63.0	62.0	58.0	59.0	58.5	53.0	54.5	49.5
Health and Welfare	449.0	505.0	459.0	435.5	419.5	407.5	414.0	414.0	394.0	315.5
Judicial	266.0	303.0	304.0	298.5	265.5	278.5	266.0	293.0	293.5	282.0
Culture and Recreation	86.0	90.0	80.5	78.5	78.5	*	*	*	*	*
Total	1,548.0	1,772.0	1,727.0	1,649.0	1,558.0	1,458.5	1,440.0	1,462.5	1,449.0	1,367.0

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.

County of Winnebago, Illinois
 Operating Indicators by Function
 Last Nine 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>2015</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	121,495
Number of Appeals	1,996	2,716	5,414	5,318	7,856	6,319	5,976	4,089	4,737
Real Estate Transfer Declarations Processed	8,496	5,361	3,952	3,591	2,778	6,309	4,469	5,414	5,812
Total Exemptions (All Types)	126,827	128,563	129,279	126,780	122,695	122,987	125,979	126,573	122,425
County Clerk's Office									
Birth Certificates Issued	5,179	5,219	4,999	4,823	4,638	4,602	5,048	4,567	4,515
Death Certificates Issued	2,728	2,831	2,705	2,818	2,930	2,881	3,251	3,064	3,256
Marriage Certificates Issued	2,085	1,928	1,755	1,820	1,121	1,846	1,743	2,085	2,064
Civil Union Certificates Issued	*	*	*	*	52	51	*9/874	8	3
Raffle Licenses Issued	300	318	280	286	178	224	297	302	316
County Treasurer									
Number of Real Estate Parcels Billed	144,803	146,798	147,902	148,115	148,285	126,315	126,224	126,210	126,134
Number of Certified Mailed	7,065	7,078	6,399	7,904	7,504	7,863	7,630	7,020	6,716
Recorder of Deeds									
Total Documents Recorded	77,374	58,539	64,039	52,085	48,830	51,465	53,120	41,933	41,810
Total Mortgages Recorded	18,858	14,266	16,388	12,715	11,118	11,845	11,372	7,711	7,968
Total Deeds Recorded	12,166	9,396	8,641	8,073	7,553	8,476	9,890	9,658	10,191
Total Foreclosures Recorded	459	566	656	783	670	879	703	425	386
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	3,574
Public Safety									
Sheriff's Departments									
Bookings	20,815	20,968	19,153	16,839	15,341	16,046	15,629	N/A	N/A
Release/Bond Out	20,612	20,769	19,128	16,632	15,285	16,083	15,701	N/A	N/A
911 Calls Handled	112,920	121,619	113,134	110,106	113,755	113,300	103,227	N/A	N/A
Accident Reports	1,512	1,241	1,163	903	865	835	875	N/A	N/A
Traffic Citations Issued	9,353	11,250	10,412	8,441	8,763	10,670	10,871	N/A	N/A
Average Jail Population	665	758	801	856	761	1,019	953	N/A	N/A
Vehicles Impounded	1,778	1,975	1,588	1,558	1,320	1,783	1,649	N/A	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	N/A

County of Winnebago, Illinois
 Operating Indicators by Function (Continued)
 Last Nine 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>2015</i>
<i>Public Safety (Continued)</i>									
Animal Services									
Number of Dogs Adopted	700	950	800	750	659	694	561	511	554
Number of Cats Adopted	950	900	900	650	654	701	769	681	700
<i>Highways and Streets</i>									
Miles of Maintained County Roads	295	306	306	303	303	303	311	303	299
<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	N/A
Women, Infants & Children									
Total Case Load	7,522	8,122	8,415	7,655	7,315	7,382	7,343	N/A	N/A
Clients	13,282	13,473	14,799	13,775	12,945	12,825	9,610	N/A	N/A
Total Visits	33,879	36,950	40,612	34,308	33,137	34,054	32,462	N/A	N/A
KidCare - State Health Ins. Program									
Children Enrolled	349	395	410	430	354	287	286	N/A	N/A
Lead Screening and Testing									
Tests Performed	1,384	1,420	647	919	689	606	280	N/A	N/A
Social Work/Mental Health									
Number Served	486	391	461	450	354	1,660	1,603	N/A	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	N/A
Sexually Transmitted Diseases									
Total Clinic Visits	6,801	5,012	5,602	5,491	4,907	3,996	3,813	N/A	N/A
Ryan White Programs									
Number Served	273	320	411	426	435	441	473	N/A	N/A
Health Promotion/Awareness									
Screenings/Immunizations	16,227	17,600	18,001	11,530	11,805	10,539	10,074	N/A	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	N/A
Breast & Cervical Screenings	1,599	1,035	1,272	1,100	1,200	1,306	1,603	N/A	N/A
Stand Against Cancer Clients	N/A	88	75	79	66	39	32	N/A	N/A
Neighborhood Environmental									
Hotel & Motel Inspections	40	31	35	11	25	58	35	N/A	N/A
Total of All Inspections Types Completed	12,517	11,151	11,870	10,133	9,801	8,072	7,869	N/A	N/A

County of Winnebago, Illinois
 Operating Indicators by Function (Continued)
 Last Nine 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>2015</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	N/A
Public Facilities Sanitation									
Facilities Inspections	3,625	3,833	5,109	3,298	5,503	4,871	4,524	N/A	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	N/A
RPR (STD) Tests	3,276	3,561	4,100	2,690	-	-	-	N/A	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	80,731
Veteran's Assistance Commission									
Monthly Average Case Load	N/A	28	30	34	49	50	50	59	58
Total Veterans Assisted	N/A	826	945	1,040	1,269	1,334	1,321	1,410	988
Total Monetary Assistance Provided	N/A	72,856	77,931	94,350	132,950	139,676	149,566	178,422	191,744
<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	31,538
Total Number of Events	N/A	N/A	N/A	N/A	248	324	324	302	264
<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	7,003
Total Juvenile Probation Cases	315	339	495	388	942	1,263	1,151	989	886
Population	12	14	22	24	44	49	45	41	45
Juveniles Admitted to Detention Home During the Year	945	972	766	738	672	580	616	540	500
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	64,582
Juvenile Cases Filed	743	1,011	974	940	732	1,076	1,012	828	877
Criminal Felony Cases Filed	4,931	5,164	4,082	3,911	3,634	3,748	3,462	3,147	2,992
Criminal Misdemeanor Cases Filed	9,245	9,770	6,358	5,092	4,285	4,516	4,294	4,469	3,899
DUI Cases Filed	1,743	1,893	1,802	1,722	1,577	1,630	1,504	1,370	1,326
Traffic Cases Filed	70,944	67,154	66,007	58,150	54,362	51,492	50,098	47,038	39,933
Other Cases Filed	18,580	18,542	19,373	18,965	17,502	18,003	16,773	16,237	15,555

County of Winnebago, Illinois
 Operating Indicators by Function (Continued)
 Last Nine 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>2015</i>
Judicial (Continued)									
Child's Advocacy Center - Abuse Agency									
Number of Referrals	N/A	695	593	593	578	576	560	568	599
Interviews Conducted	N/A	426	386	376	338	374	300	356	364
People Who Received Support Services	N/A	2,057	1,167	1,262	1,317	1,444	1,163	1,075	1,135
Number of Cases Closed	N/A	99	176	276	246	272	264	323	259
Number of Arrests	N/A	34	62	44	60	61	56	61	67
Number of People Charged	N/A	57	32	41	36	59	39	28	32
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	6,881
Coroner's Office									
Total Number of Calls	N/A	2,605	2,588	2,564	2,835	2,614	2,802	2,871	2,999
Total Number Transported	N/A	389	380	384	378	393	407	406	453
Total Number of Autopsies	N/A	352	288	274	283	281	330	317	316

Source: Respective County Departments

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

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 Nine 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>2015</i>
General Government									
County Purchasing Department									
Vehicle Pool	N/A	N/A	N/A	19	18	17	19	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	1,212
Number of Patrol Boats	3	3	3	3	3	3	2	3	3
Number of Fleet Vehicles	N/A	N/A	N/A	160	150	131	150	150	150
Animal Services									
Vehicle Pool	N/A	N/A	12	12	9	12	13	12	11
Highways and Streets									
Miles of Maintained County Roads	295	306	306	303	303	303	311	303	299
Number of County Road Traffic Signals	47	51	55	65	58	58	59	63	64
Number of County Road Bridges	98	94	87	85	85	85	83	86	89
Number of Vehicles and Light Equipment	N/A	N/A	N/A	N/A	112	112	153	209	209
Number of Heavy Equipment Items	N/A	N/A	N/A	N/A	232	232	80	109	109
Health and Welfare									
County Health Department									
Number of Health Department Facilities	6	6	6	6	3	3	3	3	3
County Nursing Home - River Bluff									
Number of Nursing Home Beds	304	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	110,960
Judicial									
Court Services									
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	3	2	2	2	2	3	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	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.

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