

Winnebago County

Comprehensive Annual Financial Report



**Fiscal Year End
September 30, 2017**

COUNTY OF WINNEBAGO, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

As of and for the Year Ended September 30, 2017

Prepared by:

Winnebago County Finance Department
County Administrator/CFO, Carla Paschal
Finance Director, Molly Terrinoni

COUNTY OF WINNEBAGO, ILLINOIS

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INTRODUCTORY SECTION





County of Winnebago

Carla Paschal

County Administrator/CFO

May 23, 2018

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 (CAFR) of the County of Winnebago, Illinois for the fiscal year ended September 30, 2017, as prepared by the County's Finance Department. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This CAFR is provided to fulfill that requirement for the fiscal year 2017. The financial statements included in the CAFR conform with generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

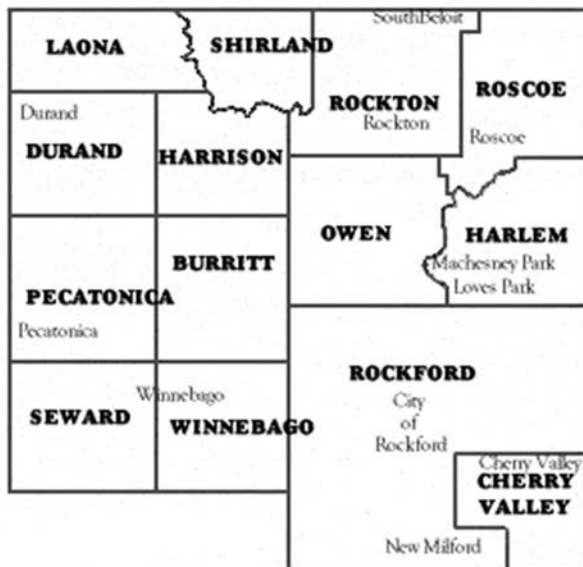
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital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

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

Profile and History of Winnebago County



The County of Winnebago was formed in 1837 by an Act of the Illinois State Legislature. It was named for the Winnebago Tribe of American Indians. Winnebago County is located in the north central part of Illinois and is adjacent to Rock and Green Counties in Wisconsin and the following counties in Illinois – Boone, DeKalb, Ogle and Stephenson. The County covers a total area of 519 square miles – 513 square miles of land and 6 square miles of water. The 2010 estimated population by the U.S. Census Bureau is 295,266. Over 15 communities cover the county. Several state highways transect the county (Interstates 3 and 90, U.S. Highways 20 and 51 and Illinois Routes 2, 70, 75, 173 and 251).



Besides the 14 townships that Winnebago County is organized under, the County is divided into 20 County Board districts with 1 representative elected from each district. There are 10 other officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Board Chairman, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, States Attorney, and Treasurer. The County Administrator, County Board Chairman and, in some cases, the County Board appoint the departmental directors after conducting a search for the best candidate. A County Administrator is the chief administrative officer and prepares and recommends the annual budget, along with

the County Board Chairman, implements policies and procedures, manages daily operations, and oversees department directors.

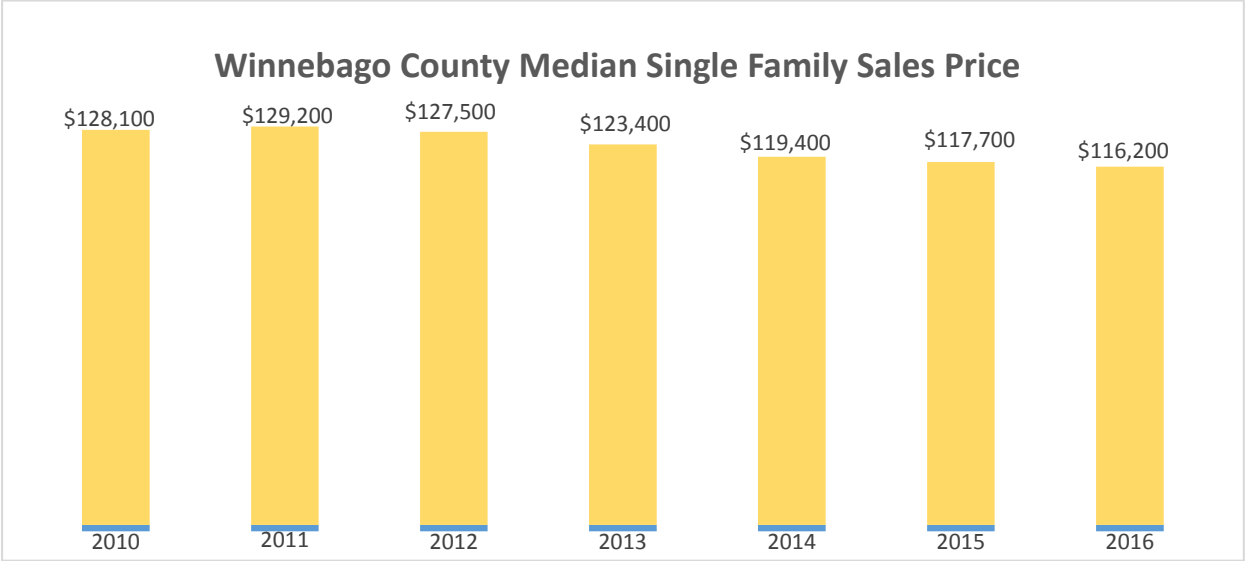
The County provides a range of services for its citizens including law enforcement, construction and maintenance of roads and bridges, property assessment and tax collection, official records, elections, document recording, planning and zoning, social service programs judicial functions, health services, animal control services, emergency disaster and response planning, and environmental protection, groundwater protection, and the administrative functions to support all of these services.

ECONOMIC CONDITION OF WINNEBAGO COUNTY, ILLINOIS

Local Economy

The County’s recovery from the 2008 recession has been slow. Local unemployment has been reduced to 4.8% at December 31, 2017. Median single family sales prices have not rebounded to 2010 levels.

Sales of single family homes, as published by the U.S. Census Bureau, are highlighted in the following chart:

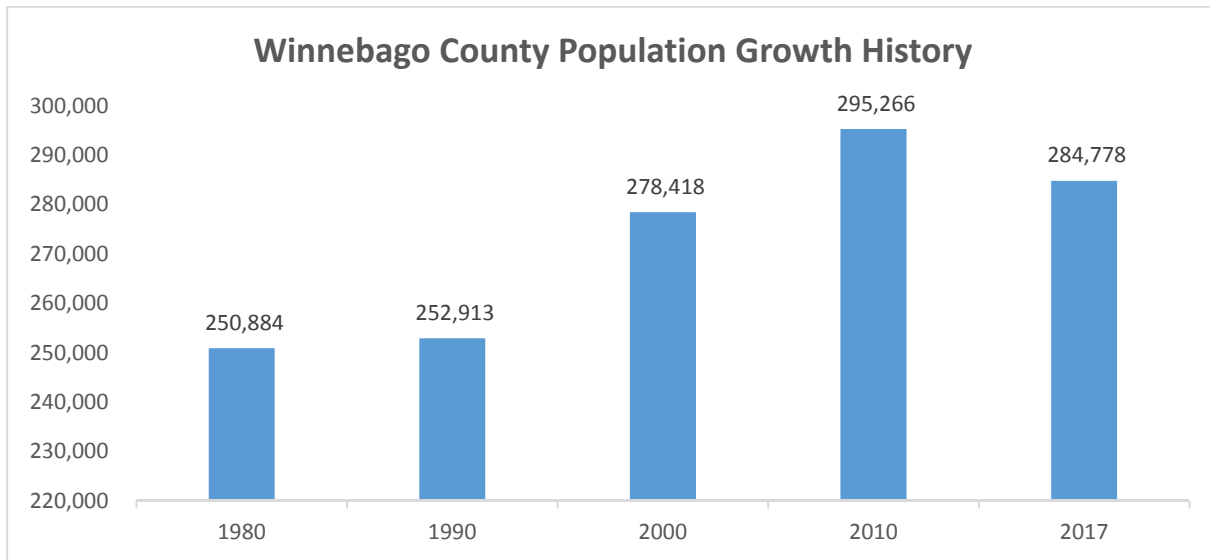


The median household income, as published by the U.S. Census Bureau, for Winnebago County was \$49,468 for 2016, as compared to the State of Illinois’ median household income of \$59,196.

Population Growth

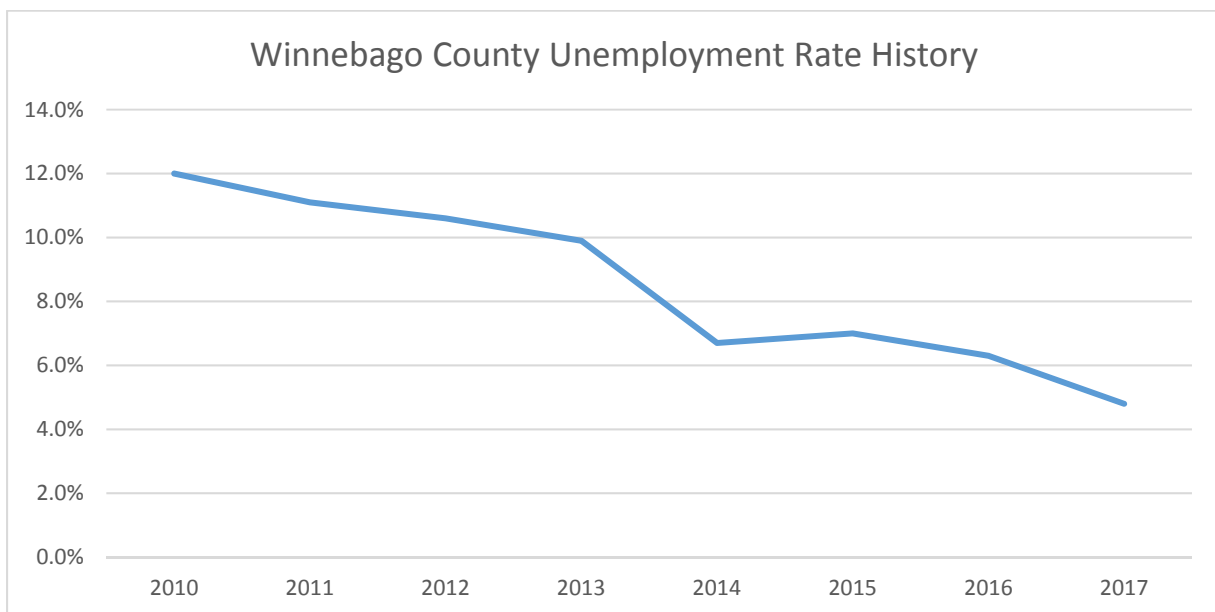
The U.S. Census Bureau's 2017 annual estimate of the County's population was 284,778, which places Winnebago County as the seventh largest county in Illinois out of a total of 102 counties.

The following chart depicts the County's population in 10-year intervals starting with 1980 and includes the data for the calendar year 2017:



Unemployment

The County's unemployment rate at December 31 since 2010: 4.8% - 2017; 6.3% - 2016; 7.0% - 2015; 6.7% - 2014; 9.9% - 2013; 10.6% - 2012; 11.1% - 2011; and 12.0% - 2010. For the State of Illinois, the unemployment rate at December 31 since 2010: 4.8% - 2017; 5.3% - 2016; 6.0% - 2015; 5.8% - 2014; 8.3% - 2013; 9.1% - 2012; 9.2% - 2011; and 9.3% - 2010. The U.S. unemployment rate at December 31, 2017 was 4.1%.



Major Initiatives for Winnebago County

The Belvidere Fiat Chrysler Plant, which is located adjacent to Winnebago County, will be changing over production starting in January 2017 from the Jeep Compass, Jeep Patriot, and Dodge Dart to the Jeep Cherokee. The Company plans on increasing the plant's workforce by 300 employees and investing \$350 million in the Belvidere Plant. The Jeep Cherokee production is moving from Toledo, Ohio and the goal is to increase its annual production by 40% to 300,000 vehicles.

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 recently approved expansion of a 675,000 square foot distribution center. 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 has started with occupancy scheduled in 2019. The hospital will create 400 permanent health care jobs.

In April 2018, construction commenced on the Amerock building to convert it to a hotel and conference center, which will house a 160-room hotel along with a 40,000 square foot conference center. The construction and opening is expected to bring in close to 700 jobs.

Budget Policy

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

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

Independent Auditor's Report

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2016. 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 2005-2016). 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 Department lead by Molly Terrinoni, Finance Director. I would like to express my appreciation to all the members of the departments who assisted in and contributed to its preparation. I would also like to thank the office of the Winnebago County Board Chairman and the members of the County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Carla Paschal
County Administrator /CFO



Winnebago County Government Departments



County of Winnebago, Illinois

Principal Officials

September 20, 2017

County Board Members

Ted Biondo	Dave Kelley
Aaron Booker	Keith McDonald
David Boomer	Eli Nicolosi
Jean Crosby	Dorothy Redd
Dan Fellars	Jaime Salgado
Dave Fiduccia	Steve Schultz
Burt Gerl	Dave Tassoni
Angie Goral	Jim Webster
Joe Hoffman	Fred Wescott
Gary Jury	LC Wilson

Other Elected Officials

Frank Haney, 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 (former)
Eugene G. Doherty, Chief Judge of the Circuit Court (effective January 2018)
Margie Mullins, County Clerk (former)
Tiana McCall, County Clerk Interim (effective February 2018)
William Hintz, County Coroner
Nancy McPherson, County Recorder
Gary L. Caruana, County Sheriff
Lori Fanello, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

Carla Paschal, County Administrator
Sandra Martell, Public Health Administrator
Joseph Vanderwerff, Sr., County Engineer
Thomas Walsh, Supervisor of Assessments
Sheila Storey, Nursing Home Administrator (effective February 2018)



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, 2016

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County of Winnebago'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.

Auditors' 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 from 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 auditors' 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 over financial reporting relevant to the County of Winnebago'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 of Winnebago'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, 2017 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note IV. L. to the financial statements, net position and fund balance as of September 30, 2016 have been restated to correct material misstatements. Our opinions are not modified with respect to this matter.

Other Matters

The financial statements of the County of Winnebago as of September 30, 2016, prior to restatement, were audited by other auditors whose report dated March 30, 2017, expressed unmodified opinions on those statements.

As part of the audit of the September 30, 2017 financial statements, we also audited the adjustments described in Note IV. L. that were applied to restate the September 30, 2016 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the September 30, 2016 financial statements of the County of Winnebago other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the September 30, 2016 financial statements as a whole.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison schedules, IMRF schedule of employer contributions, IMRF schedule of changes in the employer's net pension liability and related ratios, OPEB schedule of funding progress, OPEB schedule of employer contributions, and the related notes, as 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 and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Winnebago's basic financial statements. The combining and individual fund financial statements as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Winnebago's basic financial statements. The introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will issue a report on our consideration of the County of Winnebago's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 of Winnebago's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
May 23, 2018



MANAGEMENT'S DISCUSSION AND ANALYSIS



County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited) September 30, 2017

This section of the County of Winnebago, Illinois' (the County) comprehensive annual financial report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended September 30, 2017. Additional information outside the scope of this analysis can be found in the Letter of Transmittal, located at the front of the comprehensive annual financial report, and the basic financial statements, including the accompanying notes to financial statements, which follows this section.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at September 30, 2017, by \$188.0 million. Of this amount, \$171.1 million represents net investment in capital assets, \$55.5 million represents net position restricted for specific activities, and \$(38.6) million represents unrestricted net deficit. Net position for governmental activities was \$177.3 million while net position for business-type activities was \$10.7 million, totaling \$188.0 million at September 30, 2017.
- The net position of the governmental type activities decreased 3.9% (\$7.2 million) and the business type activities decreased 21.4% (\$2.9 million), respectively.
- The program revenues of governmental activities increased \$4.9 million or 10.1 % from the amount reported in 2016. General revenues decreased \$1.9 million or 2.2%. During the same period governmental activities expenses increased \$0.1 million or 0.1%.
- The County's governmental funds reported a combined ending fund balance of \$70.2 million as of September 30, 2017, compared to \$74.4 million (as restated) as of September 30, 2016, which represents a decrease of \$4.2 million or 5.7%.
- As of September 30, 2017, the County's governmental funds reported a combined ending fund balance of \$70.2 million, a decrease of \$3.6 million in comparison with the prior year. Approximately \$11.8 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 \$12.8 million or 25.1% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$12.4 million or 25.2% of total General Fund expenditures. During the fiscal year ended September 30, 2017, the County Board adopted a fund balance policy requiring the County to maintain unassigned fund balance in the General Fund to fund operations for a period of at least three months (25% of expenditures).

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2017

- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences, early retirement incentive, net other post-employment benefit obligations, and net pension liability) totaled \$136.9 million as of September 30, 2017 compared to \$146.3 million as of September 30, 2016, which represents a decrease of \$9.4 million or 6.4%. During the fiscal year, one new debt certificate issuance was completed to fund the purchase of sheriff's department vehicles and related equipment. Additionally four new general obligation revenue refunding bonds were issued for the purpose of refunding prior debt issuances at a lower interest rate. Overall, the refundings will reduce total debt service payments by approximately \$8.4 million and resulted in an economic gain of approximately \$1.9 million. Also, one new capital lease was issued for 1.0 million for the purchase of Highway Department equipment. Business-type activities long-term obligations (excluding unamortized premiums, compensated absences, early retirement incentive, net other post-employment benefit obligations, and net pension liability) totaled \$1.0 million as of September 30, 2017 compared to \$1.2 million as of September 30, 2016, which represents a decrease of \$0.2 million of 16.7%. There were no issuances for business-type activities during fiscal year 2017.

Overview of the Financial Statements

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

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

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

The Statement of Net Position presents information on all the County's assets, deferred outflows, liabilities and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2017

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

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

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

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

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

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

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

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The County maintains eighty-eight governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Public Safety Sales Tax Fund, Illinois Municipal Retirement Fund, Tort Liability Fund and Series 2016E Refunding Bonds Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements and the reconciliation to government-wide financial statements can be found on pages 3 - 8 of this report.

Proprietary Funds. Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds - enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for its nursing home 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, and health insurance activities. Because internal service funds predominantly benefit governmental rather than business-type functions, their assets and liabilities have been included with governmental activities in the government-wide financial statements.

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

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

The basic proprietary fund financial statements can be found on pages 9 -12 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 13 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund 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 (Unaudited) September 30, 2017

The notes to the financial statements can be found on pages 14 - 65 of this report.

Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the Rental Housing Fee Fund, Drug Enforcement Fund, Jail Medical Cost Fund, State's Attorney Automation Fund, Probation Grants Fund, Circuit Clerk Electronic Citation Fund, Working Cash (Permanent) Fund, Court Services Grants Fund, Community Development Grants Fund, City Election Fund, Hotel/Motel Tax Fund, Water - Baxter Street Fund, Baxter Road Special Tax Allocation Fund, Circuit Court Operations and Administration Fund, 2017B General Obligation Refunding Bonds Fund, and 2017C General Obligation Refunding Bonds Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

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

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

The RSI and supplementary information can be found on pages 66 - 192 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County assets and deferred outflows exceeded liabilities and deferred inflows by \$188.0 million at the close of the most recent fiscal year. Net position decreased \$7.5 million from \$195.5 million, as restated, to \$188.0 million or 3.9% from the prior year.

Approximately 91.0% 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, Illinois
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County of Winnebago Net Position (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
Current and other assets	\$ 123,793	\$ 123,944	\$ 9,097	\$ 10,342	\$132,890	\$ 134,286
Capital assets	272,312	286,086	7,836	9,525	280,148	295,611
Total assets	396,105	410,030	16,933	19,867	413,038	429,897
Deferred outflows of resources	27,202	32,822	2,501	4,277	29,703	37,099
Current liabilities	23,300	22,932	2,232	2,301	25,532	25,233
Noncurrent liabilities	182,642	195,479	4,364	5,947	187,006	201,426
Total liabilities	205,942	218,411	6,596	8,248	212,538	226,659
Deferred inflows of resources	40,088	39,989	2,158	2,305	42,246	42,294
Net position:						
Net investment in capital assets	164,271	172,356	6,798	8,295	171,069	180,651
Restricted	55,526	56,215	-	-	55,526	56,215
Unrestricted	(42,521)	(44,119)	3,883	5,296	(38,638)	(38,823)
Total net position	\$ 177,276	\$ 184,452	\$ 10,681	\$ 13,591	\$187,957	\$ 198,043

Net position of the County's governmental activities decreased by 3.9% (\$177.3 million at September 30, 2017 compared to \$183.3 million - as restated at September 30, 2016). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by 3.6% (\$42.5) million at September 30, 2017 compared to (\$44.1) million at September 30, 2016). Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities decreased by 1.3% or \$0.7 million. The invested in capital assets, net of related debt category decreased by 4.7% or \$8.1 million.

Net position of business-type activities, as restated for 2016, decreased by 12.3% in 2017. The County generally can only use net position of these funds to finance the continuing operations of River Bluff Nursing Home and the operations of 555 North Court Street building.

County of Winnebago, Illinois
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County of Winnebago Change in Net Position (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 38,113	\$ 33,214	\$ 14,744	\$ 17,810	\$ 52,857	\$ 51,024
Operating grants and contributions	15,447	15,528	-	-	15,447	15,528
Capital grants and contributions	89	-	-	154	89	154
General revenues:						
Taxes	87,727	86,583	1,828	1,930	89,555	88,513
Miscellaneous	1,800	1,058	-	-	1,800	1,058
Unrestricted investment earnings	151	115	-	2	151	117
Total revenues	143,327	136,498	16,572	19,896	159,899	156,394
Expenses:						
Government activities:						
General government	24,599	22,515	-	-	24,599	22,515
Public safety	67,543	70,566	-	-	67,543	70,566
Highway and streets	16,802	16,796	-	-	16,802	16,796
Health and welfare	13,788	12,451	-	-	13,788	12,451
Judicial	21,466	22,225	-	-	21,466	22,225
Interest on long-term debt	5,398	4,309	-	-	5,398	4,309
Nursing home	-	-	17,391	18,623	17,391	18,623
Animal services	-	-	-	2,887	-	2,887
Court Street activities	-	-	451	479	451	479
Contributions to other governments	-	600	-	-	-	600
Total expenses	149,596	149,462	17,842	21,989	167,438	171,451
Increase (decrease) in net position						
before transfers	(6,269)	(12,964)	(1,270)	(2,093)	(7,539)	(15,057)
Transfers	263	263	(263)	(263)	-	-
Net increase (decrease) in net position	(6,006)	(12,701)	(1,533)	(2,356)	(7,539)	(15,057)
Net position, October 1,						
as originally reported	184,452	199,620	13,591	13,480	198,043	213,100
Restatement	(1,170)	(2,467)	(1,377)	2,467	(2,547)	-
Net position, October 1, as restated	183,282	197,153	12,214	15,947	195,496	213,100
Net position, September 30	\$ 177,276	\$ 184,452	\$ 10,681	\$ 13,591	\$ 187,957	\$ 198,043

County of Winnebago, Illinois

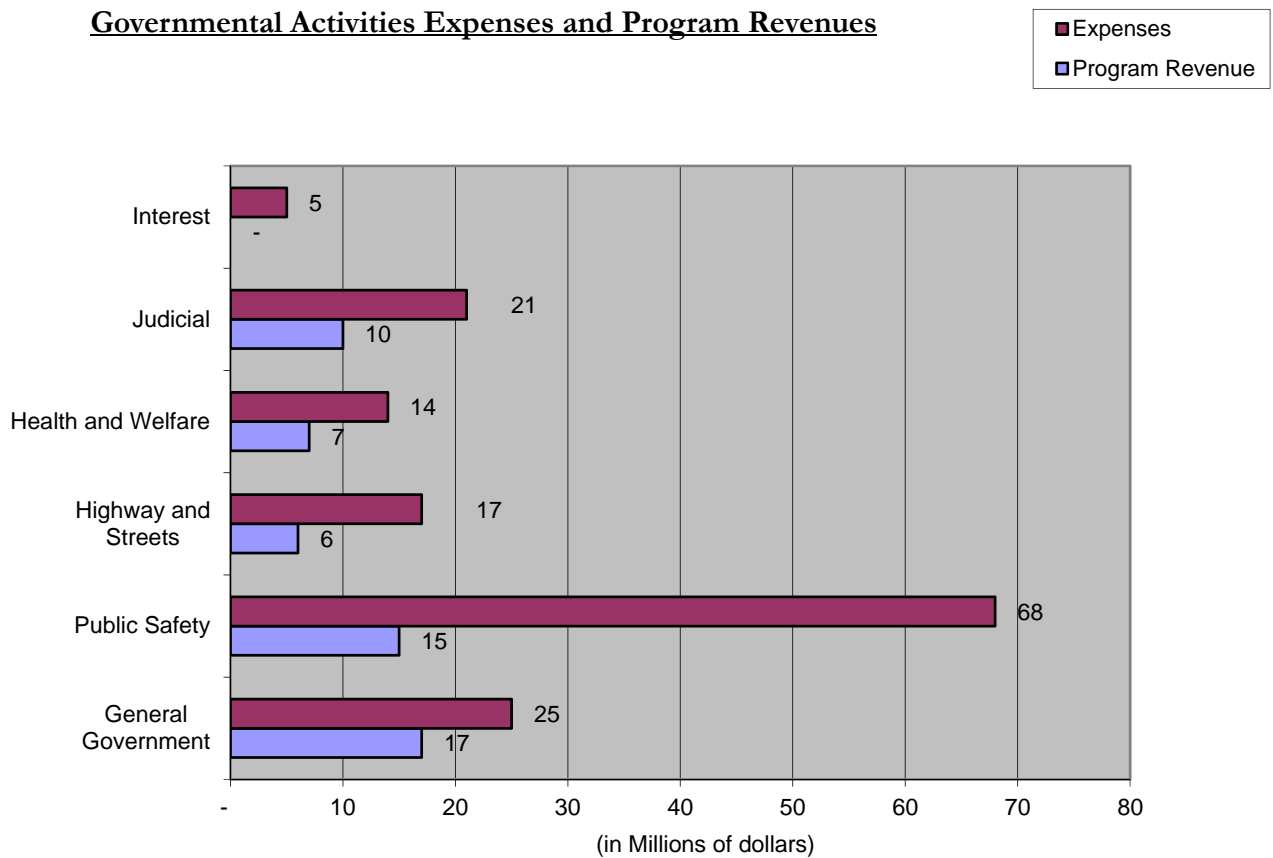
Management's Discussion and Analysis (Unaudited)

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- Governmental activities.** Governmental-type activities decreased the County's total net position, as restated, by \$6.0 million, accounting for 79.7% of the decrease in total government-wide net position.

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

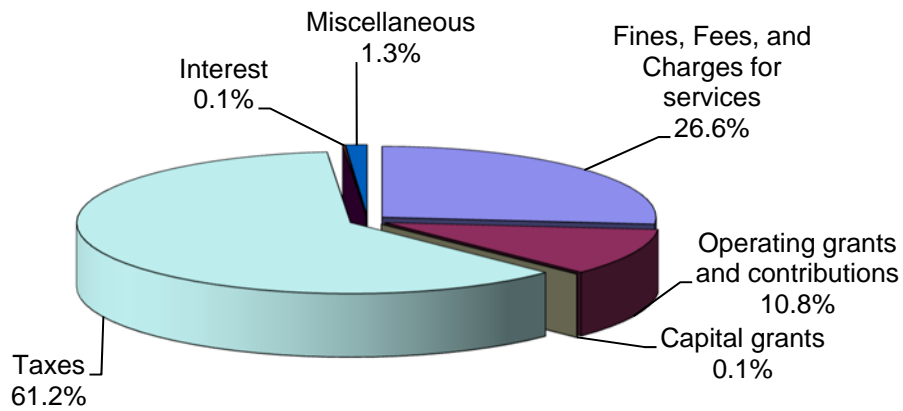
Governmental Activities Expenses and Program Revenues



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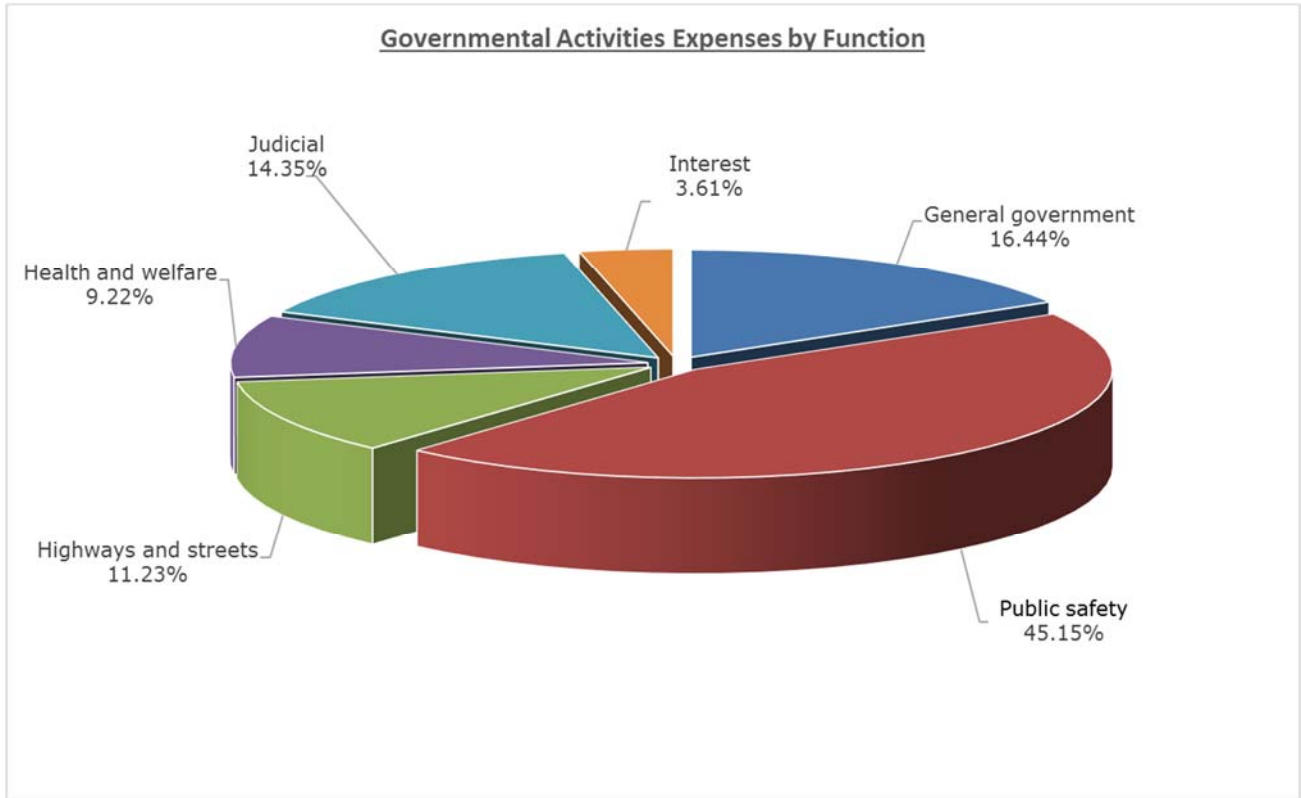
The following chart shows the percent of the total for each source of revenue supporting governmental activities.

Governmental Activities Revenue by Source



County of Winnebago, Illinois
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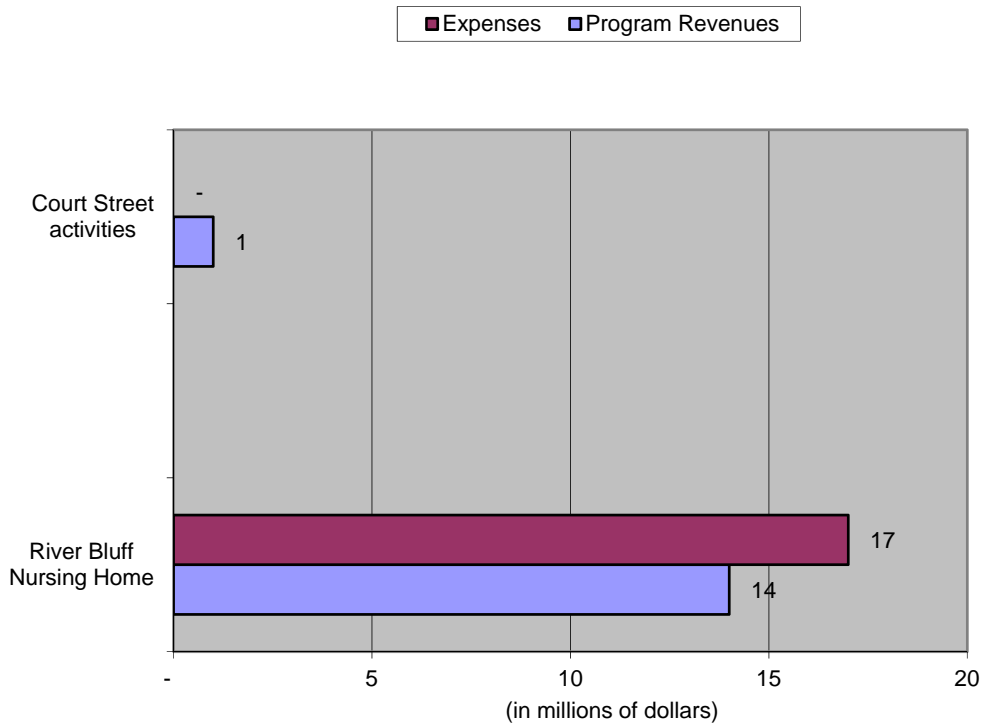
The following chart shows the percent of the total for each functional expense of the governmental activities.



Business-type activities. Business-type activities decreased the County's net position by \$1.5 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

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Business-type Activities Expenses and Program Revenues



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2017 amounted to \$280.1 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 5.3%.

County of Winnebago, Illinois
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Capital Assets at Year-end (Net of Depreciation, in millions)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
	Land	\$ 20.8	\$ 20.8	\$ 0.3	\$ 0.3	\$ 21.1
Buildings	221.5	219.9	16.4	18.4	237.9	238.3
Improvements	0.6	0.4	-	-	0.6	0.4
Equipment	41.0	40.3	2.2	2.5	43.2	42.8
Infrastructure	195.0	198.0	-	-	195.0	198.0
Construction-in-progress	1.0	2.2	-	-	1.0	2.2
Subtotal	479.9	481.6	18.9	21.2	498.8	502.8
Accumulated Depreciation	(207.6)	(195.5)	(11.1)	(11.7)	(218.7)	(207.2)
Totals	\$ 272.3	\$ 286.1	\$ 7.8	\$ 9.5	\$ 280.1	\$ 295.6

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

- Road projects, including Forest Hills Road, Riverside Boulevard, and Perryville Path
- Bridge projects including Cunningham Road Bridge and Meridian Road Bridge
- Refurbishing of Veterans Hall Memorial Statue
- Replacement of Sheriff's Department Squad Vehicles (33)

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 36-37, Note IVD.

Bonded Debt. At the end of the current fiscal year, The County had \$120.7 million in bonds outstanding versus \$129.0 million last year, a decrease of 6.4%, as shown in the table below.

The County issues general obligation bonds to provide funds for the acquisition of land and various capital projects. General obligation bonds have been issued only for governmental-type activities. During fiscal year 2017, the County issued the following:

- \$5,420,000 in General Obligation Refunding Bonds, Series 2016D, to partially advance refund, through an in substance defeasance, \$5,520,000 of the 2013A Public Safety Sales Tax Alternate Revenue Bonds
- \$18,515,000 in General Obligation Refunding Bonds, Series 2016E, to currently refund \$18,215,000 of the 2006E Public Safety Sales Tax Alternate Revenue Bonds
- \$1,620,000 in Debt Certificates, Series 2017A, to fund the purchase of Sheriff's vehicles and equipment

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- \$3,085,000 in General Obligation Refunding Bonds, Series 2017B, to advance refund, through an in substance defeasance, \$2,990,000 of the 2007A Matching and Motor Fuel Tax Alternate Revenue Bonds
- \$9,080,000 in General Obligation Refunding Bonds, Series 2017C, to advance refund, through an in substance defeasance, \$9,685,000 of the 2010A Tort Property Tax and Quarter Cent Sales Tax Alternate Revenue Bonds

Outstanding Debt, at Year-end						
(In Thousands)						
	Governmental		Business-type		Totals	
	Activities		Activities			
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
General obligation bonds	\$ 16,481	\$ 16,550	\$ 989	\$ 1,170	\$ 17,470	\$ 17,720
Alternate revenue bonds	96,470	103,940	-	-	96,470	103,940
Unamortized bond premium	6,693	7,273	49	60	6,742	7,333
Totals	\$ 119,644	\$ 127,763	\$ 1,038	\$ 1,230	\$ 120,682	\$ 128,993

The County's general obligation bond rating from Moody's is Aa2. Other obligations include capital leases, bank loan, commitments, compensated absences, early retirement incentives 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 40-49, Note IVF. - J.

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.

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited) September 30, 2017

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

The County's General Fund in Fiscal Year 2017 recorded an increase of \$608,346 over the fiscal year 2016 balance. The County has maintained the level of unrestricted fund balance in the General Fund at a target reserve of three months, as defined in the County's fund balance policy. In fiscal year 2016, the General Fund recorded a decrease of \$213,896 from the previous year. Revenues increased \$3,156,675 from 2016 to 2017 due primarily to increased replacement tax allotments of \$1,129,405; increased federal inmate revenue of \$343,424; increased licenses and permits revenue of \$306,000, which was predominantly attributable to storm damage to properties in the county; sale of property in the amount of \$323,041; and restitution in the amount of \$292,550.

Property tax revenue remained stable in the General Fund due to the County Board holding the tax levy stable. Sales taxes were also flat reflecting a sluggish local economy and a slightly declining population. Expenditures increased by \$1,657,143 which was primarily due to negotiated and non-negotiated salary increases and increased health insurance costs.

The Public Safety Sales Tax Fund reported an ending fund balance of \$11.7 million which is a decrease of \$2,618,960 from the prior year. Total revenues decreased \$392,631 reflecting decreased spending in the local economy. Total expenditures increased \$1,541,478. The increase in expenditures was primarily due to increased personnel and health care costs.

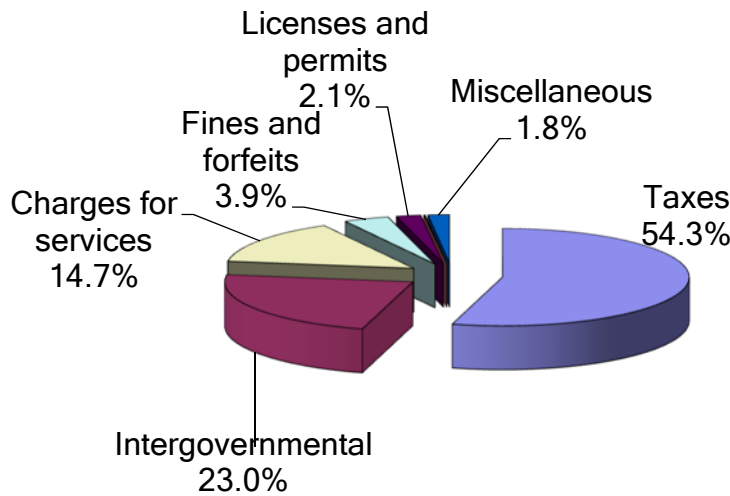
As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$70.2 million, a decrease of \$4.2 million in comparison with the prior year's restated balance. Approximately 16.8% of this total amount (\$11.8 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (3.1 million) is assigned for animal services and capital projects. The remainder of fund balance (\$55.3 million) is nonspendable or restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$9.0 million), public safety (\$15.6 million), highways and streets (\$11.0 million) or is restricted for other purposes such as working cash, capital improvements, retirement and economic development (\$19.7 million).

County of Winnebago, Illinois
Management's Discussion and Analysis
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Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2017 and 2016.

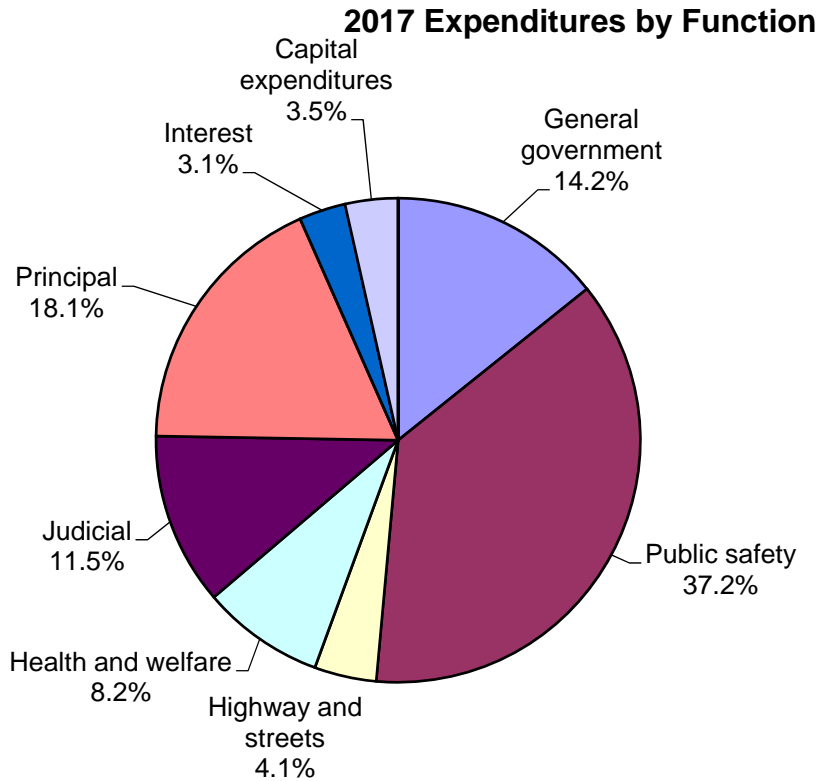
(\$000 omitted)			
<i>Revenue by Source:</i>	<i>2017</i>	<i>2016</i>	<i>% change</i>
Taxes	\$ 76,389	\$ 75,908	0.6%
Intergovernmental	32,407	32,807	-1.2%
Charges for services	20,721	19,964	3.8%
Fines and forfeitures	5,462	4,551	20.0%
Licenses and permits	2,937	1,268	131.6%
Investment income	151	115	31.3%
Miscellaneous	2,580	1,746	47.8%
	\$ 140,647	\$ 136,359	3.1%

2017 Revenue by Source



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
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(\$000 omitted)			
<i>Expenditures by Function:</i>	<i>2017</i>	<i>2016</i>	<i>% change</i>
General government	\$ 23,660	\$ 20,071	17.9%
Public safety	61,936	61,154	1.3%
Highway and streets	6,900	7,461	-7.5%
Health and welfare	13,630	11,464	18.9%
Judicial	19,222	19,489	-1.4%
Debt service:			
Principal	30,120	14,458	108.3%
Interest	5,177	5,069	2.1%
Capital expenditures	5,867	6,696	-12.4%
Contributions to other governments	-	600	100.0%
	\$ 166,512	\$ 146,462	13.7%



County of Winnebago, Illinois
Management's Discussion and Analysis
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Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position decreased \$1.5 million in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

Business-type (in thousands)		
	<i>River Bluff</i>	<i>555</i>
	<i>Nursing</i>	<i>Court</i>
	<i>Home Fund</i>	<i>Street Fund</i>
Total assets	\$ 13,654	\$ 3,279
Net position	7,433	3,248
Change in net position	(1,411)	(122)
Return on ending net position	-19.0%	-3.8%

River Bluff Nursing Home experienced a change in net position of \$(1,410,990) due to a decrease in census as well as an unfavorable composition of private pay, Medicare and Medicaid residents and increased use of temporary staffing agencies due to staffing shortages.

General Fund Budgetary Highlights. The County made several revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 0.8% or \$385,363. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 103.7% of the final amount appropriated in the General Fund during fiscal year 2017.

2017 General Fund revenues actual to budget reflected a positive variance of \$2,577,505. The various taxes had a negative variance of \$18,814. Intergovernmental revenues were \$290,142 higher than anticipated due to replacement tax allotments increasing as noted above while state income tax allotments and other intergovernmental revenues were \$1,230,689 under budget. Charges for services were \$970,933 over budget due to increased federal inmate revenue and recording fees. Other revenue was \$1,107,430 over budget primarily due to the sale of property and restitution noted above.

General Fund expenditures actual to budget reflected a negative variance of \$2,081,819. The overages were in various departments primarily in the personnel category.

Economic Factors and Next Year's Budgets and Rates. The County's 2018 budget for the General Fund was developed based on forecasted reductions in revenues from the revised 2017 projections due to impacts from provisions in the State of Illinois' budget including a 10% holdback of state income tax and diversion of corporate personal property replacement tax from the County. These revenues projected reductions include replacement tax and intergovernmental revenue. The following are major assumptions used in developing the budget for the 2018 fiscal year:

County of Winnebago, Illinois
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- Assessed valuation, which impacts property tax revenues, will increase by 2.42%.
- For the first time in several years, the County Board approved to increase the tax levy for the change attributable to new construction.
- Replacement tax revenue is projected to decrease by 20.00% over the 2017 budgeted revenue.
- Quarter-cent sales tax revenue is projected to decrease by 1.17% over the 2017 budgeted revenue.
- State income tax revenue is projected to decrease by 17.21% over the 2017 budgeted revenue,
- Use tax revenue is projected to increase by 32.46% over the 2017 budgeted revenue.
- Health insurance costs were projected to increase by 10.48%

Requests for Information. This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Carla Paschal, County Administrator/CFO, by calling (815) 319-4278, or by writing the Winnebago County Board Office at 404 Elm Street, Room 533, Rockford, Illinois 61101.

BASIC FINANCIAL STATEMENTS

County of Winnebago, Illinois
Statement of Net Position

As of September 30, 2017

	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 61,473,440	\$ 1,009,841	\$ 62,483,281
Net receivables	44,901,611	7,912,145	52,813,756
Receivable from other governments	14,595,096	3,267	14,598,363
Prepaid items	62,399	-	62,399
Inventory	730,682	107,380	838,062
Total current assets	121,763,228	9,032,633	130,795,861
Noncurrent assets			
Restricted cash and investments	-	63,780	63,780
Other assets	200,000	-	200,000
Long-term receivables, net	1,830,301	-	1,830,301
Capital assets not being depreciated	21,908,563	265,268	22,173,831
Capital assets being depreciated, net	250,403,232	7,571,091	257,974,323
Total noncurrent assets	274,342,096	7,900,139	282,242,235
Total assets	396,105,324	16,932,772	413,038,096
Deferred outflows of resources			
Deferred charge on refunding	2,370,867	-	2,370,867
Pension items - IMRF	24,830,852	2,501,245	27,332,097
Total deferred outflows of resources	27,201,719	2,501,245	29,702,964
Total assets and deferred outflows of resources	423,307,043	19,434,017	442,741,060
Liabilities			
Current liabilities			
Accounts payable	6,317,806	932,875	7,250,681
Accrued payroll	2,509,387	151,900	2,661,287
Payable to other governments	42,139	748,909	791,048
Accrued interest payable	1,063,606	7,418	1,071,024
Contract retainage	22,465	-	22,465
Unearned revenue	485,874	-	485,874
Current portion of long-term liabilities	12,859,148	390,612	13,249,760
Total current liabilities	23,300,425	2,231,714	25,532,139
Noncurrent liabilities			
Bonds, capital leases, commitments, and loans payable	131,731,571	852,942	132,584,513
Claims and judgments	5,150,972	-	5,150,972
Compensated absences	2,624,226	230,688	2,854,914
Early retirement incentive	380,982	147,728	528,710
Net pension liability	41,656,146	2,962,118	44,618,264
Other post-employment benefit obligation	1,097,928	170,341	1,268,269
Total noncurrent liabilities	182,641,825	4,363,817	187,005,642
Total liabilities	205,942,250	6,595,531	212,537,781
Deferred inflows of resources			
Property taxes levied for next period	36,825,978	1,829,520	38,655,498
Pension items - IMRF	3,262,432	328,206	3,590,638
Total deferred inflows of resources	40,088,410	2,157,726	42,246,136
Total liabilities and deferred inflows of resources	246,030,660	8,753,257	254,783,917
Net position			
Net investment in capital assets	164,271,301	6,798,205	171,069,506
Restricted for			
Economic development	1,372,608	-	1,372,608
Capital improvements	1,594,385	-	1,594,385
Highways and streets	11,929,243	-	11,929,243
Public safety	16,357,724	-	16,357,724
Health and welfare	7,887,739	-	7,887,739
Judicial purposes	1,507,916	-	1,507,916
Geographical information systems	278,894	-	278,894
Equipment replacement	1,337,177	-	1,337,177
Retirement	4,644,007	-	4,644,007
Recreation	1,650	-	1,650
Debt service	8,204,364	-	8,204,364
Foreclosure remediation	119,694	-	119,694
City election	5,444	-	5,444
Animal services	285,009	-	285,009
Unrestricted (deficit)	(42,520,772)	3,882,555	(38,638,217)
Total net position	\$ 177,276,383	\$ 10,680,760	\$ 187,957,143

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Activities

For The Year Ended September 30, 2017

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	
Governmental activities:							
General government	\$ 24,599,087	\$ 16,409,484	\$ 289,186	\$ 89,631	\$ (7,810,786)	\$ -	\$ (7,810,786)
Public safety	67,543,166	11,369,520	3,320,671	-	(52,852,975)	-	(52,852,975)
Highway and streets	16,801,994	1,156,498	4,831,149	-	(10,814,347)	-	(10,814,347)
Health and welfare	13,788,106	1,741,598	4,868,565	-	(7,177,943)	-	(7,177,943)
Judicial	21,466,022	7,435,641	2,137,811	-	(11,892,570)	-	(11,892,570)
Interest on long-term liabilities	5,397,727	-	-	-	(5,397,727)	-	(5,397,727)
Total governmental activities	149,596,102	38,112,741	15,447,382	89,631	(95,946,348)	-	(95,946,348)
Business-type activities:							
Nursing home	17,391,356	14,151,827	-	-	-	(3,239,529)	(3,239,529)
Court Street activities	451,341	592,117	-	-	-	140,776	140,776
Total business-type activities	17,842,697	14,743,944	-	-	-	(3,098,753)	(3,098,753)
Total	\$ 167,438,799	\$ 52,856,685	\$ 15,447,382	\$ 89,631	(95,946,348)	(3,098,753)	(99,045,101)
General revenues:							
Taxes:							
Property taxes					36,807,375	1,828,494	38,635,869
Sales taxes					1,088,068	-	1,088,068
Quarter-cent sales tax					8,213,978	-	8,213,978
Public safety sales tax					27,426,419	-	27,426,419
Use tax					1,512,357	-	1,512,357
Other taxes					1,342,398	-	1,342,398
Intergovernmental:							
Replacement taxes					5,782,151	-	5,782,151
Shared income taxes					5,554,867	-	5,554,867
Miscellaneous					1,799,905	-	1,799,905
Investment income					150,658	45	150,703
Transfers					263,000	(263,000)	-
Total general revenues and transfers					89,941,176	1,565,539	91,506,715
Change in net position					(6,005,172)	(1,533,214)	(7,538,386)
Net position, beginning, as previously stated					184,451,526	13,591,139	198,042,665
Prior period adjustment					(1,169,971)	(1,377,165)	(2,547,136)
Net position, beginning, as restated					183,281,555	12,213,974	195,495,529
Net position - ending					\$ 177,276,383	\$ 10,680,760	\$ 187,957,143

See accompanying notes to financial statements.

County of Winnebago, Illinois

Balance Sheet Governmental Funds

As of September 30, 2017

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund
Assets			
Cash and investments	\$ 6,869,566	\$ 5,426,743	\$ 2,831,550
Receivables, net	17,757,162	12,616	6,570,548
Receivables from other governments	1,666,019	6,948,418	12,345
Due from other funds	1,788,034	-	-
Advances to other funds	273,108	-	-
Notes receivable, net	-	-	-
Long-term receivable	-	-	-
Prepaid items	18,889	-	-
Inventory	-	-	-
Other assets	200,000	-	-
Total assets	\$ 28,572,778	\$ 12,387,777	\$ 9,414,443
Liabilities			
Accounts payable	\$ 963,142	\$ 253,900	\$ 251,609
Accrued payroll	730,227	399,917	-
Payable to other governments	3,339	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Advances from other funds	-	-	-
Contract retainage	-	-	-
Total liabilities	1,696,708	653,817	251,609
Deferred inflows of resources			
Property taxes levied for next period	12,444,300	-	6,392,551
Unavailable revenue	1,109,086	-	-
Total deferred inflows of resources	13,553,386	-	6,392,551
Total liabilities and deferred inflows of resources	15,250,094	653,817	6,644,160
Fund balances			
Nonspendable for prepaids	18,889	-	-
Nonspendable for inventories	-	-	-
Nonspendable for advances	273,108	-	-
Restricted for economic development	-	-	-
Restricted for capital projects	-	-	-
Restricted for highways and streets	-	-	-
Restricted for public safety	-	11,733,960	-
Restricted for health and welfare	-	-	-
Restricted for judicial purposes	-	-	-
Restricted for geographical information systems	-	-	-
Restricted for equipment replacement	-	-	-
Restricted for retirement	-	-	2,770,283
Restricted for recreation	-	-	-
Restricted for debt service	-	-	-
Restricted for working cash	-	-	-
Restricted for foreclosure mediation	-	-	-
Restricted for city election	-	-	-
Restricted for animal services	-	-	-
Assigned			
Animal services	-	-	-
Capital projects	200,000	-	-
Unassigned (deficit)	12,830,687	-	-
Total fund balances (deficit)	13,322,684	11,733,960	2,770,283
Total liabilities, deferred inflows of resources, and fund balances	\$ 28,572,778	\$ 12,387,777	\$ 9,414,443

See accompanying notes to financial statements.

Tort Liability Fund	Series 2016E Refunding Bonds Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 2,768	\$ 43,232,515	\$ 58,363,142
4,105,654	-	15,898,122	44,344,102
7,378	-	5,958,748	14,592,908
-	-	-	1,788,034
-	-	-	273,108
-	-	1,070,301	1,070,301
-	-	760,000	760,000
-	-	-	18,889
-	-	730,682	730,682
-	-	-	200,000
\$ 4,113,032	\$ 2,768	\$ 67,650,368	\$ 122,141,166
\$ 320,031	\$ -	\$ 3,948,900	\$ 5,737,582
-	-	1,365,330	2,495,474
-	-	-	3,339
84,132	-	1,500,954	1,585,086
-	-	449,560	449,560
-	-	273,108	273,108
-	-	22,465	22,465
404,163	-	7,560,317	10,566,614
3,993,660	-	13,995,467	36,825,978
-	-	3,411,747	4,520,833
3,993,660	-	17,407,214	41,346,811
4,397,823	-	24,967,531	51,913,425
-	-	-	18,889
-	-	730,682	730,682
-	-	-	273,108
-	-	1,662,417	1,662,417
-	-	1,401,619	1,401,619
-	-	10,954,102	10,954,102
-	-	3,840,246	15,574,206
-	-	7,094,077	7,094,077
-	-	1,295,969	1,295,969
-	-	278,594	278,594
-	-	1,337,177	1,337,177
-	-	1,873,724	4,644,007
-	-	1,650	1,650
-	2,768	8,976,725	8,979,493
-	-	671,400	671,400
-	-	119,694	119,694
-	-	5,444	5,444
-	-	285,009	285,009
-	-	474,138	474,138
-	-	2,445,572	2,645,572
(284,791)	-	(765,402)	11,780,494
(284,791)	2,768	42,682,837	70,227,741
\$ 4,113,032	\$ 2,768	\$ 67,650,368	\$ 122,141,166

See accompanying notes to financial statements.



County of Winnebago, Illinois
Reconciliation of the Balance Sheet - Governmental Funds to the
Statement of Net Position

As of September 30, 2017

Reconciliation to Government-Wide Statement of Net Position:

Total Governmental Fund Balances \$ 70,227,741

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. 272,311,795
Less internal service funds (547,545)

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 4,520,833

Long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds. See Note II. A. (152,537,566)
Less internal service funds 2,238,810

Net pension liability for IMRF is shown as liability on the statement of net position (41,656,146)
Less internal service funds 334,679

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 or deferred inflows of resources on the statement of net position. 21,568,420
Less internal service funds (245,523)

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. 1,060,885

Net Position of Governmental Activities \$ 177,276,383

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, 2017

	General Fund	Public Safety Sales Tax Fund
Revenues		
Taxes	\$ 23,513,186	\$ 27,426,419
Intergovernmental	13,293,142	24,244
Charges for services	7,210,933	-
Fines and forfeitures	4,769,396	-
Licenses and permits	823,853	-
Investment income	97,565	14,396
Miscellaneous	2,027,430	-
Total revenues	51,735,505	27,465,059
Expenditures		
Current:		
General government	13,649,488	-
Public safety	23,741,233	24,963,666
Highway and streets	148,081	-
Health and welfare	194,630	-
Judicial	13,226,059	-
Debt service:		
Principal	17,865	81,511
Interest	999	4,599
Capital outlay	106,531	-
Total expenditures	51,084,886	25,049,776
Excess of revenues over (under) expenditures	650,619	2,415,283
Other financing sources (uses)		
Transfers in	832,635	-
Transfers (out)	(874,908)	(5,034,243)
Issuance of capital lease obligation	-	-
Issuance of bank loan	-	-
Issuance of refunding bonds	-	-
Issuance of general obligation debt	-	-
Premium on general obligation debt	-	-
Payment to escrow agent	-	-
Total other financing sources (uses)	(42,273)	(5,034,243)
Net change in fund balances	608,346	(2,618,960)
Fund balances, beginning of period, as previously stated	12,714,338	14,352,920
Prior period adjustment	-	-
Fund balance, beginning, as restated	12,714,338	14,352,920
Fund balances, ending (deficit)	\$ 13,322,684	\$ 11,733,960

See accompanying notes to financial statements.

Illinois Municipal Retirement Fund	Tort Liability Fund	Series 2016E Refunding Bonds Fund	Other Governmental Funds	Total Governmental Funds
\$ 6,388,969	\$ 3,991,423	\$ -	\$ 15,068,875	\$ 76,388,872
1,759,516	7,310	-	17,323,034	32,407,246
-	-	-	13,509,852	20,720,785
-	-	-	692,415	5,461,811
-	-	-	2,113,415	2,937,268
-	-	-	38,697	150,658
7,503	2,432	-	543,066	2,580,431
8,155,988	4,001,165	-	49,289,354	140,647,071
651,543	3,714,190	-	5,644,722	23,659,943
4,487,416	-	-	8,743,417	61,935,732
232,422	-	-	6,519,760	6,900,263
1,033,287	-	-	12,402,452	13,630,369
1,294,971	69,744	-	4,631,250	19,222,024
-	-	18,215,000	11,805,215	30,119,591
-	-	1,192,939	3,978,063	5,176,600
-	-	-	5,760,965	5,867,496
7,699,639	3,783,934	19,407,939	59,485,844	166,512,018
456,349	217,231	(19,407,939)	(10,196,490)	(25,864,947)
-	-	717,198	11,218,707	12,768,540
-	(807,236)	-	(5,789,153)	(12,505,540)
-	-	-	1,007,080	1,007,080
-	-	-	200,000	200,000
-	-	18,515,000	17,585,000	36,100,000
-	-	-	1,620,000	1,620,000
-	-	178,509	1,242,894	1,421,403
-	-	-	(18,952,192)	(18,952,192)
-	(807,236)	19,410,707	8,132,336	21,659,291
456,349	(590,005)	2,768	(2,064,154)	(4,205,656)
2,313,934	305,214	-	44,092,923	73,779,329
-	-	-	654,068	654,068
2,313,934	305,214	-	44,746,991	74,433,397
\$ 2,770,283	\$ (284,791)	\$ 2,768	\$ 42,682,837	\$ 70,227,741

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, 2017

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds	\$ (4,205,656)
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	2,871,862
Depreciation	<u>(14,236,632)</u>
	(11,364,770)
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense.	(500,501)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,680,858
The change in deferred outflows of resources for IMRF is reported only in the statement of activities.	(3,866,797)
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. This amount is the net effect of these differences in the treatment of long-term debt and related items. See Note II. B.	8,723,300
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. See Note II. B.	1,188,247
The change in net pension liability for IMRF is reported only in the statement of activities.	471,650
The change in deferred inflows of resources and deferred outflows of resources for IMRF is reported only in the statement of activities.	(96,017)
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.	183,770
Changes in net other post-employment benefits and early retirement incentives are reported only in the statement of activities	
Net other post-employment benefit obligation	454,187
Early retirement incentive	<u>326,557</u>
Change in Net Position of Governmental Activities	<u>\$ (6,005,172)</u>

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Net Position
Proprietary Funds

As of September 30, 2017

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
Assets and deferred outflows of resources				
Current assets				
Cash and investments	\$ 792,660	217,181	\$ 1,009,841	\$ 3,110,298
Receivables, net	7,912,145	-	7,912,145	557,509
Receivable from other governments	3,267	-	3,267	2,188
Prepaid items	-	-	-	43,510
Inventory	107,380	-	107,380	-
Total current assets	8,815,452	217,181	9,032,633	3,713,505
Noncurrent assets				
Restricted cash and investments	63,780	-	63,780	-
Capital assets not being depreciated	265,268	-	265,268	-
Capital assets being depreciated, net	4,509,046	3,062,045	7,571,091	547,545
Total noncurrent assets	4,838,094	3,062,045	7,900,139	547,545
Total assets	13,653,546	3,279,226	16,932,772	4,261,050
Deferred outflows of resources				
Pension items - IMRF	2,501,245	-	2,501,245	282,606
Total deferred outflows of resources	2,501,245	-	2,501,245	282,606
Total asset and deferred outflows of resources	\$ 16,154,791	\$ 3,279,226	\$ 19,434,017	\$ 4,543,656
Liabilities, deferred inflows of resources, and net position				
Current liabilities				
Accounts payable	\$ 901,890	\$ 30,985	\$ 932,875	\$ 580,224
Accrued payroll	151,900	-	151,900	13,913
Accrued interest payable	7,418	-	7,418	-
Payable to other governments	748,909	-	748,909	38,800
Due to other funds	-	-	-	202,948
Claims payable	-	-	-	2,154,193
Unearned revenue	-	-	-	36,314
Current portion of long-term liabilities	390,612	-	390,612	10,985
Total current liabilities	2,200,729	30,985	2,231,714	3,037,377
Noncurrent liabilities				
Compensated absences	230,688	-	230,688	43,942
Early retirement incentive	147,728	-	147,728	15,550
Net pension liability	2,962,118	-	2,962,118	334,679
Bonds payable	852,942	-	852,942	-
Other post-employment benefit obligation	170,341	-	170,341	14,140
Total noncurrent liabilities	4,363,817	-	4,363,817	408,311
Total liabilities	6,564,546	30,985	6,595,531	3,445,688
Deferred inflows of resources				
Property taxes levied for next period	1,829,520	-	1,829,520	-
Pension items - IMRF	328,206	-	328,206	37,083
Total deferred inflows of resources	2,157,726	-	2,157,726	37,083
Total liabilities and deferred inflows of resources	8,722,272	30,985	8,753,257	3,482,771
Net position				
Net investment in capital assets	3,736,160	3,062,045	6,798,205	547,545
Unrestricted	3,696,359	186,196	3,882,555	513,340
Total net position	7,432,519	3,248,241	10,680,760	1,060,885
Total liabilities, deferred inflows of resources, and net position	\$ 16,154,791	\$ 3,279,226	\$ 19,434,017	\$ 4,543,656

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, 2017

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
Operating revenues				
Charges for services	\$ 14,105,410	\$ 575,332	\$ 14,680,742	\$ 23,572,233
Other	46,417	16,785	63,202	123,333
Total operating revenues	14,151,827	592,117	14,743,944	23,695,566
Operating expenses				
Personnel	10,707,774	-	10,707,774	1,110,951
Supplies and services	6,193,940	227,532	6,421,472	22,188,204
Depreciation	469,440	223,809	693,249	212,641
Total operating expenses	17,371,154	451,341	17,822,495	23,511,796
Operating income (loss)	(3,219,327)	140,776	(3,078,551)	183,770
Non-operating revenues (expenses)				
Property taxes	1,828,494	-	1,828,494	-
Investment income	45	-	45	-
Interest and fiscal expense	(20,202)	-	(20,202)	-
Net non-operating revenues (expenses)	1,808,337	-	1,808,337	-
Income (loss) before transfers	(1,410,990)	140,776	(1,270,214)	183,770
Transfers				
Transfers (out)	-	(263,000)	(263,000)	-
Total transfers	-	(263,000)	(263,000)	-
Net increase (decrease) in net position	(1,410,990)	(122,224)	(1,533,214)	183,770
Total net position, beginning	8,843,509	3,370,465	12,213,974	877,115
Total net position, end of period	\$ 7,432,519	\$ 3,248,241	\$ 10,680,760	\$ 1,060,885

See accompanying notes to financial statements.

County of Winnebago, Illinois

Statement of Cash Flows

Proprietary Funds

For The Year Ended September 30, 2017

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
Cash flows from operating activities				
Cash receipts from customers and users	\$ 14,302,224	575,332	\$ 14,877,556	\$ 4,601,863
Receipts from interfund services	-	-	-	19,271,764
Cash receipts from other sources	-	16,785	16,785	123,332
Cash paid to employees	(10,404,140)	-	(10,404,140)	(1,077,017)
Cash paid to vendors	(6,341,748)	(226,951)	(6,568,699)	(22,151,183)
Net cash from operating activities	(2,443,664)	365,166	(2,078,498)	768,759
Cash flows from noncapital financing activities				
Property taxes	1,815,957	-	1,815,957	-
Transfers to other funds	-	(263,000)	(263,000)	-
Interfund payable	-	-	-	(811,946)
Net cash from noncapital financing activities	1,815,957	(263,000)	1,552,957	(811,946)
Cash flows from capital and related financing activities				
Principal paid on long-term debt	(181,271)	-	(181,271)	-
Interest paid on long-term debt	(13,613)	-	(13,613)	-
Net cash from capital and related financing activities	(194,884)	-	(194,884)	-
Cash flows from investing activities				
Sales of investments	8,930	-	8,930	-
Interest and dividends	45	-	45	-
Net cash from investing activities	8,975	-	8,975	-
Net increase (decrease) in cash and cash equivalents	(813,616)	102,166	(711,450)	(43,187)
Cash and cash equivalents, beginning of period	1,606,276	115,015	1,721,291	3,153,485
Cash and cash equivalents, end of period	\$ 792,660	\$ 217,181	\$ 1,009,841	\$ 3,110,298

See accompanying notes to financial statements.

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

For The Year Ended September 30, 2017

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 Court Street Fund	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash from operating activities				
Operating income (loss)	\$ (3,219,327)	\$ 140,776	\$ (3,078,551)	\$ 183,770
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	469,440	223,809	693,249	212,641
Changes in assets, deferred outflows, liabilities, and deferred inflows:				
(Increase) decrease in due from other governmental units and agencies	128	-	128	347,478
(Increase) decrease in receivables, net	(28,244)	-	(28,244)	(143,768)
(Increase) in prepaids	-	-	-	148,963
(Increase) in inventory	(2,171)	-	(2,171)	-
Increase in deferred outflows of resources - pension items - IMRF	1,207,591	-	1,207,591	79,855
Increase (decrease) in accounts payable	(145,637)	581	(145,056)	(61,549)
Increase in accrued payroll	(8,342)	-	(8,342)	(2,706)
Increase in payables to other governments	178,513	-	178,513	-
Increase in claims payable	-	-	-	10,975
Increase in unearned revenue	-	-	-	36,315
absences payable	(89,690)	-	(89,690)	(18,911)
Increase in early retirement incentive	(132,178)	-	(132,178)	(7,775)
Increase (decrease) in net pension liability	(524,153)	-	(524,153)	(6,031)
Increase (decrease) in other post-employment benefit obligation	(65,071)	-	(65,071)	(7,245)
Increase in deferred inflows of resources - pension items - IMRF	(84,523)	-	(84,523)	(3,253)
Net cash from operating activities	\$ (2,443,664)	\$ 365,166	\$ (2,078,498)	\$ 768,759
NONCASH TRANSACTIONS:				
Amortization of bond premium	\$ 10,899	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

County of Winnebago, Illinois

Statement of Fiduciary Assets and Liabilities - Agency Funds

As of September 30, 2017

	Agency Funds
Assets	
Cash	\$ 13,246,201
Investments	2,023,156
Accrued interest on investments	6,554
Other receivables	164,304
Total assets	\$ 15,440,215
Liabilities	
Accounts payable	\$ 28,942
Due to taxing districts	4,281,692
Due to other governmental units and agencies	4,306,463
Trust deposits	145,966
Bail bond deposits	4,615,431
Due to others	2,061,721
Total liabilities	\$ 15,440,215

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS



COUNTY OF WINNEBAGO, ILLINOIS

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COUNTY OF WINNEBAGO, ILLINOIS

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COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The county does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

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

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

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

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

- b. The same element of the individual governmental fund or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the county believes is particularly important to financial statement users may be reported as a major fund.

The county reports the following major governmental funds:

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 – is used to account for the collection of the public safety sales tax, the use of which is restricted by County ordinance to providing public safety services.

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

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

Series 2016E Refunding Bonds Fund – is used to account for the county's revenues, expenditures, and other financing sources and uses pertaining to the Series 2016E refunding bonds, which refunded a portion of the Series 2006E alternate revenue bonds.

The county reports the following major enterprise funds:

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

555 North Court Operations Fund – 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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

The county reports the following nonmajor governmental funds:

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

Motor Fuel Tax	Document Storage Fee
Treasurer's Delinquent Tax Fee	Vital Records Fee
Recorder's Document Fee	Court Automation Fee
Court Security Fee	Victim Impact Panel Fee
Maintenance and Child Support Collection	Children's Waiting Room
Rental Housing Fee	Drug Enforcement
9-1-1 Operations	Probation Services Fee
Neutral Site Custody Exchange	Coroner Fee
Deferred Prosecution Program	County Detention Home
Jail Medical Cost	Geographic Information System
State's Attorney Automation	Children's Advocacy Project
Geographic Information System Operations	County Highway
Historical Museum	Federal Matching Aid
Health Department	Employer Social Security
County Bridge and Improvement	State's Attorney Grants
Veteran's Assistance	Court Services Grants
Sheriff's Department Grants	FEMA Grant
Probation Grants	Circuit Clerk Electronic Citation
Community Development Grants	City Election
Circuit Court Grants	Marriage and Civil Union
Law Library	Foreclosure Mediation
Hotel/Motel Tax	Baxter Road Special Tax Allocation
Water-Baxter Street	Animal Services
Circuit Clerk Operation and Administration	
Animal Services Donation	

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

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

2006B Federal Aid Matching Tax	2006B Motor Fuel Tax Bond
2006E Refunding Alternate Revenue	2007A Federal Aid Matching Bond
2007B Motor Fuel Tax Bond	Court and Case Management
2008A Debt Certificates	2010A Tort Bond
2010 Debt Certificate	2011B General Obligation Refunding Bonds
2012A General Obligation Refunding Bonds	2012B General Obligation Refunding Bonds
2012C General Obligation Refunding Bonds	2012D General Obligation Refunding Bonds
2012E Debt Certificate	2012F Debt Certificate
2012G Debt Certificate	2013A Series Refunding Bonds
2013B Series Refunding Bonds	2013C Series Refunding Certificates
2013E Debt Certificates	2015A Debt Certificates
2016A Series Refunding Bonds	2016D Series Refunding Bonds
2017A General Obligation Debt Certificates	2017B General Obligation Refunding Bonds
2017C General Obligation Refunding Bonds	

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

Host Fee	2013E Debt Certificates Project Fund
Juvenile Justice Center Remodel	2015A Project Fund
2012F Alternate Revenue Bonds	2017A Project Fund
2012G Alternate Revenue Bonds	

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

Working Cash

In addition, the county reports the following fund types:

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

Central Services

Health Insurance

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

Agency funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

County Treasurer Trust Fund	Clerk of Circuit Court Trust Fund
Treasurer Trustee Escrow	Township Motor Fuel Tax Fund
Bankruptcy Trust Fund	Highway Department Caps
Sheriff's Commissary Fund	Inmate Trust Account
County Clerk Trust Fund	Township Bridge Fund
County Collector Trust Fund	

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

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

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the county considers revenues to be available if they are collected within 60 days of the end of the current fiscal period for property taxes and 90 days for all other amounts. Shortening the recognition period would distort results of operations of the department. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements (cont.)

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

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

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

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting and do not have a measurement focus.

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

All Financial Statements

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

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

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

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities, which are guaranteed by the full faith and credit of the United States of America.
2. Interest-bearing checking or savings accounts, interest-bearing certificates of deposit, or interest-bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the Federal Deposit Insurance Corporation (FDIC).
3. Forms of security legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States, only in those savings and loan associations insured by the FDIC, and not to exceed the maximum amount insured by the FDIC.
4. Insured dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of the State of Illinois or any other state or under the laws of the United States, only in those credit unions insured by the National Credit Union Administration (NCUA) and not to exceed the maximum amount insured by the NCUA.
5. Repurchase agreements (Illinois Compiled Statutes Chapter 30-235/2).
6. Illinois Funds (money market fund managed by the Treasurer of the State of Illinois).

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

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

Custodial Credit Risk

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

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

Obligations pledged to secure deposits must be delivered to the appointed custodian of the county. Prior to placing the deposit, and on a daily basis thereafter, the Treasurer determines that the collateral has a market value adequate to secure the deposit. During the year ended September 30, 2017, the county invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool, and money market funds.

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

Credit Risk

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

See Note IV.A. for further information.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

2. Receivables

The county collector/treasurer collects all property taxes on behalf of the taxing bodies in the county. Illinois Compiled Statutes require distributions to be made to all taxing bodies, including the county, within 30 days of collection and the final distribution to be made before January 31 of the following year. The Collector distributes at least bi-weekly in the months following the June and September collection deadline.

The 2016 property tax levy is recorded as revenue in fiscal year 2017. Since the 2017 property tax levy is levied to finance the operations of fiscal year 2018, the 2017 property tax levy is recorded as a receivable and deferred inflows.

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

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

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

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

3. Restricted Assets

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

4. Capital Assets

Government-Wide Statements

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 acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized.

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

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

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

Fund Financial Statements

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

5. Other Assets

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

5. Other Assets (cont.)

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

6. Deferred Outflows of Resources

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

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

7. Compensated Absences

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave balances at September 30, 2017 are determined on the basis of current salary rates and include salary related payments.

The General Fund is typically used to liquidate these liabilities. 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.

Accrued compensated absences totaled \$3,263,953 for the governmental activities and \$288,360 for the business-type activities. See Note IV.F.

8. Long-Term Obligations/Conduit Debt

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

8. Long-Term Obligations/Conduit Debt (cont.)

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

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

The county has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the county. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year end, the aggregate principal amount for the bonds was \$3,952,299.

9. Deferred Inflows of Resources

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

10. Equity Classifications

Government-Wide Statements

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

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications (cont.)

Fund Statements

Governmental fund balances are displayed as follows:

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

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

11. Pension

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE 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 that “long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this difference are as follows:

Bonds and debt certificates payable	\$ 112,950,891
Plus: Issue premium amortized against interest expense	6,692,729
Less: Deferred charge on refunding	(2,370,867)
Capital lease obligations	1,659,361
Accrued interest payable	1,063,606
Commitment – Rockford Park District	600,000
Commitment – Reclaiming First Initiative	5,950,000
Commitment – Rock Valley College	800,000
Commitment – City of Rockford	4,140,000
Commitment – Greater Rockford Airport Authority	10,177,028
Commitment – Rockford Public School District	400,000
Claims and judgments	5,150,972
Compensated absences	3,263,953
Early retirement incentive payable	761,965
Net other post-employment benefit obligation	1,097,928
Bank loan payable	<u>200,000</u>
Combined Adjustment for Long-Term Liabilities	<u>\$ 152,537,566</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

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 statement 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 difference are as follows:

Issuance of general obligation debt certificates and alternative revenue bonds	\$ (37,720,000)
Issuance of capital lease obligations	(1,007,080)
Premium on general obligation debt certificates and alternative revenue bonds	(1,421,403)
Issuance of bank loan	(200,000)
Payment to escrow agent	18,952,192
Bond and debt certificate repayment	27,063,729
Lease obligations repayment	1,043,781
Commitment – Reclaiming First repayment	350,000
Commitment – Rock Valley College repayment	50,000
Commitment – City of Rockford repayment	460,000
Commitment – Rockford Park District repayment	100,000
Commitment – Rockford Airport repayment	802,081
Commitment – Rockford School District repayment	200,000
Note payable - Village of Cherry Valley	<u>50,000</u>
Combined Adjustment for Long-Term Liabilities	<u>\$ 8,723,300</u>

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

Compensated absences	\$ 448,405
Claims and judgments	950,402
Accrued interest	173,971
Amortization of deferred charge on refunding	(792,536)
Amortization of bond premium	<u>408,005</u>
Combined Adjustment for Other Expenses	<u>\$ 1,188,247</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. DEFICIT BALANCES

At September 30, 2017, the following individual funds have deficit balances:

Fund	Amount	Reason
Tort Liability	\$ 284,791	Costs exceed accumulated revenues
Court Automation Fee	73,651	Costs exceed accumulated revenues
Court Security Fee	1,275	Costs exceed accumulated revenues
Victim Impact Panel Fee	5,655	Costs exceed accumulated revenues
Rental Housing Fee	50,681	Costs exceed accumulated revenues
Deferred Prosecution Program	114,065	Costs exceed accumulated revenues
County Detention Home	89,473	Costs exceed accumulated revenues
Children’s Advocacy Project	8,695	Costs exceed accumulated revenues
FEMA Grant	322,900	Costs exceed accumulated revenues
Circuit Court Grants	41,938	Costs exceed accumulated revenues
Law Library	55,736	Costs exceed accumulated revenues
2012A General Obligation Refunding Bonds	1,333	Costs exceed accumulated revenues

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

NOTE IV – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The county’s cash and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 77,243,459	\$ 74,454,931	Custodial credit
Illinois Funds	572,959	572,959	Credit
Total Cash and Investments	\$ 77,816,418	\$ 75,027,890	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 62,483,281		
Restricted cash and investments	63,780		
Per statement of fiduciary assets and liabilities – agency funds	15,269,357		
Total Cash and Investments	\$ 77,816,418		

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

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

The county categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The county does not have any investments subject to fair valuation disclosures for the year ended September 30, 2017.

Custodial Credit Risk

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

The county's deposits with financial institutions are covered by either FDIC, a line of credit, or collateral pledged to the county. At September 30, 2017, the county does not have any deposits exposed to custodial credit risk.

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

As of September 30, 2017, there were no County investments exposed to custodial credit risk.

Credit Risk

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

The county invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAAM by Standard and Poor's as of September 30, 2017.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

All of the receivables are expected to be collected within one year except for \$957,302 of the \$1,070,301 long-term notes receivable reported in the Community Development Block Grants Fund and the long-term receivable reported in the Host Fee Fund in the amount of \$760,000.

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Nonmajor Governmental Fund
Receivables					
Real estate taxes	\$ 12,919,371	\$ -	\$ 6,634,836	\$ 4,145,994	\$ 14,517,315
Accounts and other	4,963,491	12,616	283	-	1,522,176
Receivables from other governments	1,666,019	6,948,418	12,345	7,378	5,958,748
Gross Receivables	19,548,881	6,961,034	6,647,464	4,153,372	21,998,239
Allowance for uncollectible accounts	(125,700)	-	(64,571)	(40,340)	(141,369)
Net Total Receivables	\$ 19,423,181	\$ 6,961,034	\$ 6,582,893	\$ 4,113,032	\$ 21,856,870
				Total Business- type Activities	
	Internal Service Fund	Total Govern- mental Activities	River Bluff Nursing Home		
Receivables					
Real estate taxes	\$ -	\$ 38,217,516	\$ 1,896,397	\$ 1,896,397	
Accounts and other	557,509	7,056,075	7,819,633	7,819,633	
Receivables from other governments	2,188	14,595,096	3,267	3,267	
Gross Receivables	559,697	59,868,687	9,719,297	9,719,297	
Allowance for uncollectible accounts	-	(371,980)	(1,803,885)	(1,803,885)	
Net Total Receivables	\$ 559,697	\$ 59,496,707	\$ 7,915,412	\$ 7,915,412	

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES (cont.)

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

	Deferred Inflows of Resources		Liabilities	
	Unavailable Revenue	Property Taxes Levied for Next Period	Unearned Revenue	Totals
Property taxes receivable	\$ -	\$ 36,825,978	\$ -	\$ 36,825,978
Probation receivable	1,610,067	-	-	1,610,067
Host fees	760,000	-	-	760,000
Grants	1,543,361	-	-	1,543,361
Highway billings	235,395	-	-	235,395
911 funds – state	145,984	-	-	145,984
Miscellaneous receivables	226,026	-	-	226,026
Health receivables	-	-	449,560	449,560
Total Unearned/Unavailable Revenue for Governmental Funds	<u>\$ 4,520,833</u>	<u>\$ 36,825,978</u>	<u>\$ 449,560</u>	<u>\$ 41,796,371</u>

C. RESTRICTED ASSETS

Restricted assets of \$63,780 consist of patient trust funds being held by the county for residents of the River Bluff Nursing Home.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2017 was as follows:

	Beginning Balance (as restated)	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 20,806,642	\$ 70,977	\$ -	\$ 20,877,619
Construction in progress	2,201,151	183,803	(1,354,010)	1,030,944
Total Capital Assets Not Being Depreciated	<u>23,007,793</u>	<u>254,780</u>	<u>(1,354,010)</u>	<u>21,908,563</u>
Capital assets being depreciated				
Buildings and improvements	221,984,077	32,387	(560,517)	221,455,947
Land improvements	421,223	158,076	-	579,299
Machinery, equipment, and furniture	39,908,859	2,988,406	(1,869,254)	41,028,011
Infrastructure	194,833,506	792,223	(662,324)	194,963,405
Total Capital Assets Being Depreciated	<u>457,147,665</u>	<u>3,971,092</u>	<u>(3,092,095)</u>	<u>458,026,662</u>
Less: Accumulated depreciation for				
Buildings and improvements	(80,302,280)	(5,642,798)	255,581	(85,689,497)
Land improvements	(143,186)	(16,783)	-	(159,969)
Machinery, equipment, and furniture	(26,315,454)	(2,831,953)	1,806,154	(27,341,253)
Infrastructure	(89,004,826)	(5,957,744)	529,859	(94,432,711)
Total Accumulated Depreciation	<u>(195,765,746)</u>	<u>(14,449,278)</u>	<u>2,591,594</u>	<u>(207,623,430)</u>
Total Capital Assets Being Depreciated, Net	<u>261,381,919</u>	<u>(10,478,186)</u>	<u>(500,501)</u>	<u>250,403,232</u>
Total Governmental Activities Capital Assets Net of Depreciation	<u>\$ 284,389,712</u>	<u>\$ (10,223,406)</u>	<u>\$ (1,854,511)</u>	<u>\$ 272,311,795</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 876,040
Public safety	5,531,724
Highways and streets, including depreciation of general infrastructure assets	6,705,753
Health and welfare	134,486
Judicial	988,634
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	<u>212,641</u>
Total Governmental Activities Depreciation Expense	<u>\$ 14,449,278</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

	Beginning Balance (as restated)	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 265,268	\$ -	\$ -	\$ 265,268
Total Capital Assets Not Being Depreciated	<u>265,268</u>	<u>-</u>	<u>-</u>	<u>265,268</u>
Capital assets being depreciated				
Buildings and improvements	16,450,909	-	-	16,450,909
Machinery, equipment, and furniture	<u>2,221,785</u>	<u>-</u>	<u>-</u>	<u>2,221,785</u>
Total Capital Assets Being Depreciated	<u>18,672,694</u>	<u>-</u>	<u>-</u>	<u>18,672,694</u>
Less: Accumulated depreciation for				
Buildings and improvements	(8,516,886)	(589,039)	-	(9,105,925)
Machinery, equipment, and furniture	<u>(1,891,468)</u>	<u>(104,210)</u>	<u>-</u>	<u>(1,995,678)</u>
Total Accumulated Depreciation	<u>(10,408,354)</u>	<u>(693,249)</u>	<u>-</u>	<u>(11,101,603)</u>
Total Capital Assets Being Depreciated, Net	<u>8,264,340</u>	<u>(693,249)</u>	<u>-</u>	<u>7,571,091</u>
Business-type Capital Assets, Net of Depreciation	<u>\$ 8,529,608</u>	<u>\$ (693,249)</u>	<u>\$ -</u>	<u>\$ 7,836,359</u>

Depreciation expense was charged to functions as follows:

Business-type Activities	
Nursing home	\$ 469,440
Court street activities	<u>223,809</u>
Total Business-type Activities Depreciation Expense	<u>\$ 693,249</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
General fund	Tort liability fund	\$ 84,132
General fund	Nonmajor governmental funds	1,500,954
General fund	Internal service fund	202,948
Total – Fund Financial Statements		1,788,034
Add: Interfund advances		273,108
Less: Fund eliminations		(2,061,142)
Total Government-wide Financial Statements		\$ -

All amounts are expected to be repaid within one year.

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

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

Advances

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

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental funds	\$ 273,108
Total – Fund Financial Statements		\$ 273,108

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS (cont.)

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Nonmajor Fund	\$ 32,387	Juvenile Justice Center remodel and security system
General Fund	Nonmajor Fund	345,599	Court security reimbursement
General Fund	Nonmajor Fund	205,000	Regional planning and economic development
General Fund	Nonmajor Fund	14,594	Debt service
General Fund	Nonmajor Fund	235,055	Excess collections from fees to support the General Fund
Series 2016E Refunding Bonds Fund	Public Safety Sales Tax Fund	384,753	Debt service
Series 2016E Refunding Bonds Fund	Nonmajor Fund	332,445	Debt service
Nonmajor Fund	General Fund	175,173	Operating subsidy
Nonmajor Fund	General Fund	38,376	Operating subsidy
Nonmajor Fund	General Fund	218,931	Close fund
Nonmajor Fund	General Fund	14,736	Close fund
Nonmajor Fund	General Fund	27,097	Debt service
Nonmajor Fund	General Fund	777	Debt service
Nonmajor Fund	General Fund	2,828	Debt service
Nonmajor Fund	General Fund	387,450	Debt service
Nonmajor Fund	General Fund	9,540	Debt service
Nonmajor Fund	Public Safety Sales Tax Fund	4,649,490	Debt service
Nonmajor Fund	Tort Liability Fund	807,236	Debt service
Nonmajor Fund	555 North Court Street Fund	263,000	Debt service
Nonmajor Fund	Nonmajor Fund	110,473	County share of the GIS cost
Nonmajor Fund	Nonmajor Fund	50,000	Host fees to fund historical museum
Nonmajor Fund	Nonmajor Fund	450,000	Host fees to fund county highway capital improvements
Nonmajor Fund	Nonmajor Fund	<u>3,931,155</u>	Debt service
Total – Fund Financial Statements		12,686,095	
Less: Fund eliminations		<u>(12,423,095)</u>	
Total Transfers – Government-Wide Statement of Activities		<u>\$ 263,000</u>	

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended September 30, 2017 was as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Bonds and Debt Certificates Payable					
General obligation debt certificates	\$ 16,549,620	\$ 1,620,000	\$ 1,688,729	\$ 16,480,891	\$ 2,154,788
Alternate revenue bonds	103,940,000	36,100,000	43,570,000	96,470,000	7,375,000
Add unamortized premium	<u>7,273,059</u>	<u>1,421,403</u>	<u>2,001,733</u>	<u>6,692,729</u>	<u>-</u>
Total Bonds and Debt Certificates Payable	<u>127,762,679</u>	<u>39,141,403</u>	<u>47,260,462</u>	<u>119,643,620</u>	<u>9,529,788</u>
Other Liabilities					
Capital lease obligations	1,696,062	1,007,080	1,043,781	1,659,361	483,338
Bank loan	-	200,000	-	200,000	100,000
Claims and judgments	6,551,967	18,692,470	20,093,465	5,150,972	-
Commitment – Rockford Park District	700,000	-	100,000	600,000	100,000
Commitment – Reclaiming First Initiative	6,300,000	-	350,000	5,950,000	350,000
Commitment – Rock Valley College	850,000	-	50,000	800,000	50,000
Commitment – City of Rockford	4,600,000	-	460,000	4,140,000	460,000
Commitment – Greater Rockford Airport Authority	10,979,109	-	802,081	10,177,028	565,312
Commitment – Rockford Public School District	600,000	-	200,000	400,000	200,000
Note payable – Village of Cherry Valley	50,000	-	50,000	-	-
Compensated absences	3,731,268	1,767,920	2,235,235	3,263,953	639,727
Early retirement incentive	1,096,297	-	334,332	761,965	380,983
Net other post-employment benefit obligations	1,592,881	607,611	1,102,564	1,097,928	-
Net pension liability	<u>42,655,869</u>	<u>-</u>	<u>999,723</u>	<u>41,656,146</u>	<u>-</u>
Total Other Liabilities	<u>81,403,453</u>	<u>22,275,081</u>	<u>27,821,181</u>	<u>75,857,353</u>	<u>3,329,360</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 209,166,132</u>	<u>\$ 61,416,484</u>	<u>\$ 75,081,643</u>	<u>\$ 195,500,973</u>	<u>\$ 12,859,148</u>
BUSINESS-TYPE ACTIVITIES					
Debt Certificates Payable					
General obligation	\$ 1,170,380	\$ -	\$ 181,271	\$ 989,109	\$ 185,212
Add unamortized premium	<u>59,944</u>	<u>-</u>	<u>10,899</u>	<u>49,045</u>	<u>-</u>
Total bonds payable	<u>1,230,324</u>	<u>-</u>	<u>192,170</u>	<u>1,038,154</u>	<u>185,212</u>
Other Liabilities					
Compensated absences	367,045	140,037	218,722	288,360	57,672
Early retirement incentive	419,859	-	124,403	295,456	147,728
Net other post-employment benefit obligations	302,454	15,972	148,085	170,341	-
Net pension liability	<u>3,486,271</u>	<u>-</u>	<u>524,153</u>	<u>2,962,118</u>	<u>-</u>
Total Other Liabilities	<u>4,575,629</u>	<u>156,009</u>	<u>1,015,363</u>	<u>3,716,275</u>	<u>205,400</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 5,805,953</u>	<u>\$ 156,009</u>	<u>\$ 1,207,533</u>	<u>\$ 4,754,429</u>	<u>\$ 390,612</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt Certificates

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

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebted- ness	Balance 9-30-17
General Obligation Debt					
Series 2008 Certificates	9/4/08	12/30/18	2.80 – 3.85%	\$ 2,675,000	\$ 860,000
Series 2012A Certificates	5/15/12	12/30/21	3.00%	500,000	265,891
Series 2012E Certificates	8/15/12	10/30/22	2.00 - 3.00%	2,800,000	1,800,000
Series 2013C Certificates	2/7/13	12/30/26	3.00 - 5.00%	6,325,000	5,850,000
Series 2013E Certificates	10/30/13	12/30/28	3.25%	4,000,000	3,430,000
Series 2015A Certificates	6/29/15	12/30/24	4.00%	3,085,000	2,655,000
Series 2017A Certificates	3/14/17	12/30/20	2.00%	1,620,000	1,620,000
Total Governmental Activities – General Obligation Debt Certificates					<u>\$ 16,480,891</u>

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebted- ness	Balance 9-30-17
General Obligation Debt					
Series 2012A Certificates	5/15/12	12/30/21	3.00%	\$ 1 860 000	\$ 989,109

Debt service requirements to maturity are as follows:

<u>September 30,</u>	Governmental Activities		Business-type Activities	
	General Obligation Debt		General Obligation Debt	
	Principal	Interest	Principal	Interest
2018	\$ 2,154,788	\$ 526,145	\$ 185,212	\$ 26,895
2019	2,216,907	457,887	193,093	21,221
2020	1,832,966	393,006	197,034	15,369
2021	1,905,085	336,479	204,915	9,339
2022	1,536,145	281,317	208,855	3,133
2023 – 2027	6,130,000	656,413	-	-
2028 – 2029	705,000	23,156	-	-
Totals	<u>\$ 16,480,891</u>	<u>\$ 2,674,403</u>	<u>\$ 989,109</u>	<u>\$ 75,957</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable

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

Debt Issue	Pledge Source	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated % of Pledged Revenue
2007A	Federal Aid Matching Property Taxes and Motor Fuel Tax	\$ 2,089,500	12/30/22	\$ 5,456,954	\$ 674,950	12.4%
2009A	Court Automation, Document Storage Fees	1,232,000	12/30/18	1,157,276	612,806	53.0%
2010A	Tort Property Tax Revenues	10,304,913	12/30/29	3,991,423	807,235	20.2%
2010C	Sales Tax (Quarter Cent)	3,927,382	12/30/29	8,213,978	317,225	3.9%
2011B	Public Safety Sales Tax	1,010,075	12/30/17	27,426,419	1,065,450	3.9%
2012B	9-1-1 Surcharges	1,411,650	12/30/19	2,272,934	466,800	20.5%
2012C	State Income Tax	2,149,250	12/30/24	5,554,867	270,450	4.9%
2012D	Federal Aid Matching Property Taxes and Motor Fuel Tax	6,392,438	12/30/22	5,456,954	1,035,225	19.0%
2012F	Special Service Area Taxes	5,507,397	12/30/31	125,000	123,744	99.0%
2012G	Host Fees	2,151,600	12/30/31	3,959,891	50,400	1.3%
2013A	Public Safety Sales Tax	40,711,650	12/30/24	27,426,419	3,362,050	12.3%
2013B	Public Safety Sales Tax	5,987,750	12/30/22	27,426,419	188,700	0.7%
2016A	Public Safety Sales Tax	3,329,900	12/30/25	27,426,419	124,250	0.5%
2016D	Public Safety Sales Tax, Quarter Cent Sales Tax	6,476,150	12/30/26	35,640,397	95,302	0.3%
2016E	Public Safety Sales Tax, Quarter Cent Sales Tax	27,345,388	12/30/34	35,640,397	384,753	1.1%
2017B	Matching Tax and Motor Fuel Tax	3,389,575	12/30/22	5,456,954	27,251	0.5%
2017C	Quarter Cent Sales Tax	12,048,546	12/30/29	12,205,401	-	0.0%

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable (cont.)

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 9-30-17</u>
Governmental-type Activities					
Alternate Revenue Bonds					
Series 2007A Matching Tax and Motor Fuel Tax Alternative Revenue Sources	6/1/07	12/30/18	4.00 – 5.00%	8,000,000	\$ 580,000
Series 2009A Court Automation Alternative Revenue Sources	3/30/09	12/30/29	3.00 - 4.00%	5,100,000	1,185,000
Series 2010A Tort Funding Bonds Alternative Revenue Sources	3/1/10	12/30/29	4.00 - 5.00%	13,000,000	610,000
Series 2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds	9/2/10	12/30/29	1.00 - 5.125%	4,000,000	2,960,000
Series 2012F General Obligation Alternative Revenue Sources	1/8/12	12/31/31	2.00 - 3.00%	4,320,000	4,320,000
Series 2012G General Obligation Alternative Revenue Source	11/8/12	12/30/31	3.00%	1,680,000	<u>1,680,000</u>
 Total Governmental-type Activities – Alternate Revenue Bonds					 <u>\$ 11,335,000</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable (cont.)

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 9-30-17</u>
Governmental-type Activities					
Alternate Revenue Bonds – Refunding					
Series 2011B Public Safety Sales Tax Refunding Revenue	8/5/11	12/30/17	2.00 - 3.00%	\$ 5,955,000	\$ 1,005,000
Series 2012B 911 Surcharge Refunding Alternative Revenue Sources	5/15/12	12/30/19	3.00%	2,975,000	1,350,000
Series 2012C State Income Tax Alternate Revenue Sources	5/15/12	12/30/24	3.00%	3,285,000	1,910,000
Series 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	5/15/12	12/31/11	2.00 - 3.00%	8,400,000	5,855,000
Series 2013A Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/24	3.00 - 5.00%	35,500,000	31,070,000
Series 2013B Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/22	2.00 - 4.00%	5,360,000	5,360,000
Series 2016A Public Safety Sales Tax Refunding Alternate Revenue Source	3/31/16	12/30/25	4.00%	2,485,000	2,485,000
Series 2016D Public Safety Sales Tax and Quarter Cent Sales Tax Refunding Alternate Revenue Source	11/29/16	12/30/26	3.00%	5,420,000	5,420,000
Series 2016E Public Safety Sales Tax and Quarter Cent Sales Tax Refunding Alternate Revenue Source	11/29/16	12/30/34	3.25-3.75%	18,515,000	18,515,000
Series 2017B Matching Tax and Motor Fuel Tax Refunding Alternate Revenue Source	3/14/17	12/30/22	3.00%	3,085,000	3,085,000
Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source	6/14/2017	12/30/29	2.00-5.00%	9,080,000	<u>9,080,000</u>
Total Governmental-type Activities – Bonds - Refunding					<u>\$ 85,135,000</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable (cont.)

<u>September 30,</u>	Governmental Activities Alternate Revenue Bonds Payable	
	<u>Principal</u>	<u>Interest</u>
	2018	\$ 7,375,000
2019	7,575,000	3,315,687
2020	7,070,000	3,080,763
2021	7,270,000	2,824,945
2022	7,360,000	2,547,896
2023 – 2027	38,250,000	7,730,666
2028 – 2032	15,315,000	2,495,597
2033 – 2035	<u>6,255,000</u>	<u>357,469</u>
Totals	<u>\$ 96,470,000</u>	<u>\$ 25,916,063</u>

Advance Refunding

On November 29, 2016, the county issued taxable general obligation alternate revenue refunding bonds series 2016D in the amount of \$5,420,000 with an average coupon rate of 3%. Proceeds from the bonds were utilized for the partial advance refunding of the 2013A alternate revenue refunding bonds with an average coupon rate of 3.91%.

The advance refunding resulted in a cash flow savings of \$1,196,250 over the life of the net new debt service. The advance refunding results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$327,262.

On March 14, 2017, the county issued general obligation alternate refunding bonds series 2017B in the amount of \$3,085,000. The annual coupon rate is 3.00%. Proceeds from the bonds were utilized for the partial advance refunding of the 2007A alternate revenue bonds with an average coupon rate of 5.00%.

The advance refunding resulted in a cash flow savings of \$152,674 over the life of the net new debt service. The advance refunding results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$141,931.

On June 14, 2017, the county issued general obligation alternate refunding bonds series 2017C in the amount of \$9,080,000. The average coupon rate is 4.40%. Proceeds from the bonds were utilized for the advance refunding of the 2010A alternate revenue bonds with an average coupon rate of 4.12%.

The advance refunding resulted in a cash flow savings of \$831,014 over the life of the net new debt service. The advance refunding results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$710,050.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Current Refunding

On November 29, 2016, the county issued general obligation alternate refunding bonds series 2016E in the amount of \$18,515,000. The average coupon rate is 3.58%. Proceeds from the bonds were utilized for the current refunding of the 2006E alternate revenue bonds with an average coupon rate of 4.28%.

The current refunding resulted in a cash flow savings of \$6,228,145 over the life of the net new debt service. The current refunding results in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$673,141.

Prior Year Defeasance of Debt

In prior years, the county defeased certain general obligation alternate revenue source bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the county's financial statements. At September 30, 2017, \$68,205,000 of bonds outstanding are considered defeased.

Capital Leases

Refer to Note IV. G.

Other Debt Information

Compensated absences, early retirement incentives, and the other post-employment benefits of the governmental activities will be liquidated by the General Fund. The net pension liability of governmental activities will be liquidated by the Illinois Municipal Retirement Fund. Compensated absences, the early retirement incentive, the net other post-employment benefits, and the net pension liability of the business-type activities will be liquidated by the River Bluff Nursing Home Fund. Claims and judgments will be liquidated by the General Fund and Health Insurance Internal Service Fund.

Commitments

Refer to Note IV. H.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

G. LEASE DISCLOSURES

Lessee – Capital Leases

During fiscal 2017, the county has various capital lease obligations for heating and air units and vehicles. The interest rates for the leases are between 1.015% and 4.91%.

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

Asset	Governmental Activities
Equipment	\$ 3,300,331
Less: Accumulated depreciation	<u>(725,953)</u>
Total	<u>\$ 2,574,378</u>

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

<u>September 30,</u>	Governmental Activities
2018	\$ 530,165
2019	530,165
2020	505,441
2021	216,153
2022	<u>1</u>
Total Minimum Lease Payment	1,781,925
Amount representing interest	<u>122,564</u>
Present Value of Minimum Lease Payments	<u>\$ 1,659,361</u>

Lessee – Operating Leases

The county has no material operating leases with a remaining noncancellable term exceeding one year.

Lessor – Capital Leases

The county has no material outstanding sales-type or direct financing leases.

Lessor – Operating Leases

The county does not receive material lease payments from property rented to others.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

H. COMMITMENTS

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.

Reclaiming First

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

Rock Valley College

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

City of Rockford

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

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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

H. COMMITMENTS (cont.)

Rockford Public School District

The county has committed to pay the Rockford Public School District \$200,000 per year beginning June 30, 2017 through June 30, 2019 to fund a portion of the costs related to the demolition of the existing Kishwaukee School and subsequent construction of the new school. 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.

I. NOTE PAYABLE

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. This note was paid off at September 30, 2017.

J. BANK LOAN

On June 8, 2017, the county authorized by resolution the issuance of a \$200,000 bank loan for the purchase of highway department vehicles. The loan has an interest rate of 2.15% and matures in July of 2019. \$100,000 principal plus accrued interest is due annually.

K. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental and business-type activities net position reported on the government wide statement of net position at September 30, 2017 includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 20,877,619
Construction in progress	1,030,944
Other capital assets, net of accumulated depreciation	250,403,232
Less: Related long-term debt outstanding and premium (excluding unspent bond proceeds)	<u>(108,040,494)</u>
Total Net Investment in Capital Assets	<u>164,271,301</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

K. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION (cont.)

Restricted	
Economic development	\$ 1,372,608
Capital improvements	1,594,385
Highways and streets	11,929,243
Public safety	16,357,724
Health and welfare	7,887,739
Judicial purposes	1,507,916
Geographical information systems	278,894
Equipment replacement	1,337,177
Retirement	4,644,007
Recreation	1,650
Debt service	8,204,364
Foreclosure remediation	119,694
City election	5,444
Animal services	285,009
Total Restricted	<u>55,525,854</u>
Unrestricted (deficit)	<u>(42,520,772)</u>
Total Governmental Activities Net Position	<u>\$ 177,276,383</u>
 <i>Business-type Activities</i>	
Net Investment in Capital Assets	
Land	\$ 265,268
Other capital assets, net of accumulated depreciation	7,571,091
Less: Related long-term debt outstanding, premium, and discount (excluding unspent capital related debt proceeds)	<u>(1,038,154)</u>
Total Net Investment in Capital Assets	<u>6,798,205</u>
Unrestricted	<u>3,882,555</u>
Total Business-type Activities Net Position	<u>\$ 10,680,760</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)

L. RESTATEMENT OF NET POSITION/FUND BALANCE

Net position and fund balance have been restated to correct errors as described below. The details of these restatements are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Governmental Activities – Other Funds</u>	<u>Business-type Activities Animal Services Fund</u>
Net Position/Fund Balance – September 30, 2016 (as reported)	\$ 184,451,526	\$ 13,591,139	\$ 44,092,923	\$ 1,377,165
 Add: Correct prior year motor fuel tax fund inventory that was not recorded	 739,746	 -	 739,746	 -
 Less: Correct prior year motor fuel tax fund receivable recognized as revenue that has not been received	 (595,532)	 -	 (595,532)	 -
 Add: Reclassify the Animal Services Fund from enterprise to special revenue-cumulative effect	 1,377,165	 (1,377,165)	 509,854	 (1,377,165)
 Less: Correct capital assets that should have been deleted in prior year	 <u>(2,691,350)</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Net Position/Fund Balance – September 30, 2017 (as restated)	 <u>\$ 183,281,555</u>	 <u>\$ 12,213,974</u>	 <u>\$ 44,746,991</u>	 <u>\$ -</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

Illinois Municipal Retirement Fund

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

Plan description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 2% for each year thereafter.

For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 96 consecutive months' earnings during the last 10 years, capped at \$106,800) for credited service up to 15 years and 2% for each year thereafter. However, an employee's total pension cannot exceed 75% of their final rate of earnings. If an employee retires after 10 years of service between the ages of 62 and 67, and has less than 30 years of service credit, the pension will be reduced by 1/2% for each month that the employee is under the age of 67. If an employee retires after 10 years of service between the ages of 62 and 67, and has between 30 and 35 years of service credit, the pension will be reduced by the lesser of 1/2% for each month that the employee is under the age of 67 or 1/2% for each month of service credit less than 35 years. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statutes.

Plan membership. At December 31, 2016, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	992	114	22
Inactive, non-retired members	1,213	20	8
Active members	<u>1,205</u>	<u>134</u>	<u>5</u>
Total	<u>3,410</u>	<u>268</u>	<u>35</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Contributions. As set by statute, county employees participating in IMRF's Regular, SLEP, and ECO Plans are required to contribute 4.50%, 7.50%, and 7.50% of their annual covered salary, respectively. The statute requires the county to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The county's actuarially determined contribution rate for calendar year 2016 was 9.68% for the Regular Plan, 24.95% for the SLEP Plan, and 93.69% for the ECO plan. The county also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2016 annual actuarial valuation included a 7.50% investment rate of return, (b) projected salary increases from 3.75% to 14.50%, including inflation, and (c) inflation of 3.75% and price inflation of 2.75%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Investment Rate of Return	7.50%
Inflation	2.75%
Salary increases	3.75% to 14.50%, including inflation

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The 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). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The 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
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

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

<u>Asset Class</u>	<u>Portfolio Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic equities	38%	8.3%
International equities	17%	8.45%
Fixed income	27%	3.05%
Real estate	8%	6.90%
Alternative investments	9%	4.25-12.45%
Cash equivalents	1%	2.25%

Discount rate. The discount rate used to measure the total pension liability for IMRF was 7.50% for the Regular Plan, 7.50% for the SLEP Plan and 7.50% for the ECO plan. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that county contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members for the Regular plan. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.57% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2016 to arrive at discount rates used to determine the total pension liability. The year ending December 31, 2115, is for the Regular Plan, the last year in the 2017 to 2116 projection period for which projected benefit payments are fully funded.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular Plan:			
Total pension liability	\$ 302,074,677	\$ 265,592,509	\$ 236,117,638
Plan fiduciary net pension	<u>244,465,868</u>	<u>244,465,868</u>	<u>244,465,868</u>
Net Pension Liability/(Asset)	<u>\$ 57,608,809</u>	<u>\$ 21,126,641</u>	<u>\$ (8,348,230)</u>
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
SLEP Plan:			
Total pension liability	\$ 131,438,934	\$ 115,238,402	\$ 102,015,623
Plan fiduciary net pension	<u>95,129,539</u>	<u>95,129,539</u>	<u>95,129,539</u>
Net Pension Liability/(Asset)	<u>\$ 36,309,395</u>	<u>\$ 20,108,863</u>	<u>\$ 6,886,084</u>
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
ECO Plan:			
Total pension liability	\$ 13,212,721	\$ 12,004,685	\$ 10,997,573
Plan fiduciary net pension	<u>8,621,925</u>	<u>8,621,925</u>	<u>8,621,925</u>
Net Pension Liability/(Asset)	<u>\$ 4,590,796</u>	<u>\$ 3,382,760</u>	<u>\$ 2,375,648</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Changes in net pension liability. The county's changes in net pension liability for the calendar year ended December 31, 2016 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular Plan:			
Balances at December 31, 2015	\$ 253,571,342	\$ 232,055,692	\$ 21,515,650
Changes for the Year:			
Service cost	5,757,057	-	5,757,057
Interest	18,786,431	-	18,786,431
Differences between expected and actual experience	(927,439)	-	(927,439)
Changes of assumptions	(335,479)	-	(335,479)
Contributions – county	-	5,252,330	(5,252,330)
Contributions – employees	-	2,505,350	(2,505,350)
Net investment income	-	15,743,066	(15,743,066)
Benefit payments, including refunds of employee contributions	(11,259,403)	(11,259,403)	-
Other changes	-	168,833	(168,833)
Net Changes	12,021,167	12,410,176	(389,009)
Balances at December 31, 2016	\$ 265,592,509	\$ 244,465,868	\$ 21,126,641

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
SLEP Plan:			
Balances at December 31, 2015	\$ 109,582,328	\$ 88,397,394	\$ 21,184,934
Changes for the Year:			
Service cost	2,078,112	-	2,078,112
Interest	8,064,453	-	8,064,453
Differences between expected and actual experience	1,289,285	-	1,289,285
Changes of assumptions	(448,757)	-	(448,757)
Contributions – county	-	2,814,550	(2,814,550)
Contributions – employees	-	1,006,864	(1,006,864)
Net investment income	-	6,150,361	(6,150,361)
Benefit payments, including refunds of employee contributions	(5,327,019)	(5,327,019)	-
Other changes	-	2,087,389	(2,087,389)
Net Changes	5,656,074	6,732,145	(1,076,071)
Balances at December 31, 2016	\$ 115,238,402	\$ 95,129,539	\$ 20,108,863

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
ECO Plan:			
Balances at December 31, 2015	\$ 11,578,724	\$ 8,137,168	\$ 3,441,556
Changes for the Year:			
Service cost	163,263	-	163,263
Interest	835,984	-	835,984
Differences between expected and actual experience	264,222	-	264,222
Changes of assumptions	(110,970)	-	(110,970)
Contributions – county	-	568,105	(568,105)
Contributions – employees	-	62,676	(62,676)
Net investment income	-	541,497	(541,497)
Benefit payments, including refunds of employee contributions	(726,538)	(726,538)	-
Other changes	-	39,017	(39,017)
Net Changes	425,961	484,757	(58,796)
Balances at December 31, 2016	\$ 12,004,685	\$ 8,621,925	\$ 3,382,760

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended September 30, 2017, the county recognized pension expense of \$9,483,397 for the Regular plan, \$2,258,822 for the SLEP plan, and \$586,100 for the ECO plan. The county reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan:		
Differences between expected and actual experience	\$ -	\$ 2,097,769
Changes of assumptions	1,807,886	243,091
Net difference between projected and actual investment earnings	12,298,868	-
Contributions subsequent to the measurement date	3,732,812	-
Totals	\$ 17,839,566	\$ 2,340,860

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
SLEP Plan:		
Differences between expected and actual experience	\$ 1,167,220	\$ 875,921
Changes of assumptions	1,014,818	373,857
Net difference between projected and actual investment earnings	4,644,627	-
Contributions subsequent to the measurement date	<u>2,003,516</u>	<u>-</u>
Totals	<u>\$ 8,830,181</u>	<u>\$ 1,249,778</u>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
ECO Plan:		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual investment earnings	424,863	-
Contributions subsequent to the measurement date	<u>237,487</u>	<u>-</u>
Totals	<u>\$ 662,350</u>	<u>\$ -</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending September 30, 2017. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<u>Fiscal Year</u>	<u>Regular Plan</u>	<u>SLEP Plan</u>	<u>ECO Plan</u>	<u>Total</u>
2017	\$ 4,590,036	\$ 1,862,131	\$ 143,454	\$ 6,595,621
2018	3,507,780	1,862,133	143,455	5,513,368
2019	3,360,854	1,616,374	124,623	5,101,851
2020	307,224	106,412	13,331	426,967
2021	-	129,837	-	129,837
Thereafter	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 11,765,894</u>	<u>\$ 5,576,887</u>	<u>\$ 424,863</u>	<u>\$17,767,644</u>

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

B. RISK MANAGEMENT

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

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.

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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

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

Claims Liability	Health Insurance		Tort	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims – Beginning of Year	\$ 1,824,032	\$ 2,604,784	\$ 3,812,371	\$ 3,947,183
Current year claims and changes in estimates	19,644,239	17,504,091	2,848,026	1,188,382
Claim payments	(18,863,487)	(17,954,682)	(2,713,214)	(2,138,786)
Unpaid Claims – End of Year	\$ 2,604,784	\$ 2,154,193	\$ 3,947,183	\$ 2,996,779

C. COMMITMENTS AND CONTINGENCIES

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

See Note V.B. for the year end insurance claims liability information. See Note IV. H. for the year-end commitments that have been accrued.

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

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

The county has outstanding construction contracts as of September 30, 2017 in the amount of \$9,871,039 for various infrastructure projects and \$76,756,575 for building improvement projects. The Winnebago County Highway Department has contracts in process at year end with remaining commitments of \$16,560,104.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The county administers a single-employer, defined benefit healthcare plan. Continuous health insurance coverage is provided at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the county's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the county's insurance provider.

The county's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the county's annual OPEB cost for the year, the amount actually contributed to plan, and changes in the county's net OPEB obligation to the Retiree Health Plan:

Annual required contribution (ARC)	\$	549,732
Interest on net OPEB obligation		73,132
Adjustment to ARC		<u>(60,943)</u>
Annual OPEB cost		561,921
Contributions made		<u>(1,121,945)</u>
Increase (decrease) in net OPEB obligation		(560,024)
Net OPEB Obligation – Beginning of Year		<u>1,828,293</u>
Net OPEB Obligation – End of Year	\$	<u><u>1,268,269</u></u>

The county's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2017 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contribution	Net OPEB Obligation
9/30/2017	\$ 561,921	199.7%	\$ 1,268,269
9/30/2016	561,305	83.6%	1,828,293
9/30/2015	151,814	0.0%	1,735,961

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (cont.)

The funded status of the plan as of October 1, 2015, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 6,252,573
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 6,252,573</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll (active plan members)	\$ 66,704,583
UAAL as a percentage of covered payroll	9.37%

Actuarial valuations of an ongoing plan involve estimates for 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 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 the financial statements, presents multiyear 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.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan is 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 benefit costs between the employer and plan members to that point. The 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 October 1, 2015 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 4% investment rate of return and an annual healthcare cost trend rate of 7.0% initially, reduced by decrements to an ultimate rate of 5% after 11 years. Both rates include a 4% salary inflation assumption. The actuarial value of Retiree Health Plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three-year period. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of pay, including interest on an open basis. The amortization period at September 30, 2017, was 30 years.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

D. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (cont.)

Early Termination Benefits

In addition to the pension and post-employment benefits previously disclosed, the county provided an early retirement incentive during 2016. On June 9, 2016, the county adopted a voluntary early retirement incentive program. Eligible employees were required to enter into an irrevocable pledge to retire by July 26, 2016 and must have retired by December 31, 2016. For an employee to be eligible to retire under this plan, the employee must be participating in IMRF, must have attained age 55 and have at least eight years of creditable service by his or her retirement date and eight years on full-time consecutive employment with the county or the employee must be participating in SLEP, must have attained age 50 and have at least 20 years of creditable service by his or her retirement date and eight years on full-time consecutive employment with the county. Sixty-five employees of the county accepted the early retirement agreement. Under the agreement, the county will make total payments of \$23,325 per retiree over three years at a rate of \$7,775 per year per retiree. The three payments will be made in January 2017, January 2018, and January 2019. No payments were made during the year ended September 30, 2016. The total liability under this plan as of September 30, 2017 was \$1,057,421.

E. JOINT VENTURES

County of Winnebago Regional Tourism Facility Board

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

F. ECONOMIC INCENTIVE AGREEMENTS

The county has an agreement with a developer based upon tax increment generated. The county will remit up to 50% of the increment from each parcel proposed for development. As of and for the year ended September 30, 2017, a liability of \$142,829 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2017, the county has incurred total incentives of \$261,161.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2017

NOTE V – OTHER INFORMATION (cont.)

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

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

- > Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*
- > Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14*
- > Statement No. 81, *Irrevocable Split-Interest Agreements*
- > Statement No. 83, *Certain Asset Retirement Obligations*
- > Statement No. 84, *Fiduciary Activities*
- > Statement No. 85, *Omnibus 2017*
- > Statement No. 86, *Certain Debt Extinguishment Issues*
- > Statement No. 87, *Leases*
- > Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*

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

REQUIRED SUPPLEMENTARY INFORMATION

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

For The Year Ended September 30, 2017

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Taxes				
Property, net	\$ 12,490,000	\$ 12,490,000	\$ 12,435,717	\$ (54,283)
Sales tax	1,103,000	1,103,000	1,088,068	(14,932)
Quarter-cent sales tax	8,226,000	8,226,000	8,213,978	(12,022)
Use tax	1,440,000	1,440,000	1,512,357	72,357
Other	273,000	273,000	263,066	(9,934)
Total taxes	23,532,000	23,532,000	23,513,186	(18,814)
Intergovernmental				
State income tax allotments	6,155,000	6,155,000	5,554,867	(600,133)
Replacement tax allotments	1,425,000	1,425,000	2,945,831	1,520,831
Other	5,423,000	5,423,000	4,792,444	(630,556)
Total intergovernmental	13,003,000	13,003,000	13,293,142	290,142
Other				
Charges for services	6,240,000	6,240,000	7,210,933	970,933
Fines and forfeitures	4,801,000	4,801,000	4,769,396	(31,604)
Licenses and permits	612,000	612,000	823,853	211,853
Investment income	50,000	50,000	97,565	47,565
Other	920,000	920,000	2,027,430	1,107,430
Total other	12,623,000	12,623,000	14,929,177	2,306,177
Total revenues	\$ 49,158,000	\$ 49,158,000	\$ 51,735,505	\$ 2,577,505

See independent auditors' report and accompanying notes to required supplementary information.

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, 2017

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Expenditures, current				
General government	\$ 13,367,392	\$ 13,544,745	\$ 13,649,488	\$ 104,743
Public safety	22,863,467	22,897,969	23,741,233	843,264
Highway and streets	-	-	148,081	148,081
Health and welfare	-	-	194,630	194,630
Judicial	12,204,258	12,434,958	13,226,059	791,101
Total expenditures, current	48,435,117	48,877,672	50,959,491	2,081,819
Debt Service				
Principal	278,000	278,000	17,865	(260,135)
Interest	-	-	999	999
Capital outlay	172,097	114,905	106,531	(8,374)
Total expenditures	48,885,214	49,270,577	51,084,886	1,814,309
Excess of revenues over (under) expenditures	272,786	(112,577)	650,619	763,196
Other financing sources (uses)				
Transfers in	818,000	818,000	832,635	14,635
Transfers (out)	(180,293)	(180,293)	(874,908)	(694,615)
Total other financing sources (uses)	637,707	637,707	(42,273)	(679,980)
Net change in fund balance	\$ 910,493	\$ 525,130	608,346	\$ 83,216
Fund balance, beginning of period			12,714,338	
Fund balance, end of period			\$ 13,322,684	

See independent auditors' report and accompanying notes to required supplementary information.

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget Over (Under)
Revenues			
Taxes	\$ 27,983,000	\$ 27,426,419	\$ (556,581)
Intergovernmental revenues	31,000	24,244	(6,756)
Charges for services	1,000,000	-	(1,000,000)
Investment income	1,000	14,396	13,396
Total revenues	29,015,000	27,465,059	(1,549,941)
Expenditures			
Public safety			
Personnel	22,929,649	23,144,561	214,912
Supplies and services	2,061,769	1,819,105	(242,664)
Total expenditures, current	24,991,418	24,963,666	(27,752)
Debt service			
Principal	87,000	81,511	(5,489)
Interest and fiscal charges	-	4,599	4,599
Total debt service	87,000	86,110	(890)
Total expenditures	25,078,418	25,049,776	(28,642)
Excess of revenues over (under) expenditures	3,936,582	2,415,283	(1,521,299)
Other financing sources (uses)			
Transfers (out)	(5,382,090)	(5,034,243)	347,847
Total other financing sources (uses)	(5,382,090)	(5,034,243)	347,847
Net change in fund balance	\$ (1,445,508)	(2,618,960)	\$ (1,173,452)
Fund balance, beginning of period		14,352,920	
Fund balance, end of period		\$ 11,733,960	

See independent auditors' report and accompanying notes to required supplementary information.

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 6,431,000	\$ 6,388,969	\$ (42,031)
Intergovernmental	1,891,000	1,759,516	(131,484)
Other	70,000	7,503	(62,497)
Total revenues	8,392,000	8,155,988	(236,012)
Expenditures, current			
General government			
Personnel	703,992	651,543	(52,449)
Public safety			
Personnel	4,848,644	4,487,416	(361,228)
Highways and streets			
Personnel	251,131	232,422	(18,709)
Health and welfare			
Personnel	1,116,464	1,033,287	(83,177)
Judicial			
Personnel	1,399,213	1,294,971	(104,242)
Total expenditures, current	8,319,444	7,699,639	(619,805)
Net change in fund balance	\$ 72,556	456,349	\$ 383,793
Fund balance, beginning of period		2,313,934	
Fund balance, end of period		\$ 2,770,283	

See independent auditors' report and accompanying notes to required supplementary information.

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 3,993,000	\$ 3,991,423	\$ (1,577)
Intergovernmental revenue	-	7,310	7,310
Other	-	2,432	2,432
Total revenues	3,993,000	4,001,165	8,165
Expenditures, current			
General government			
Supplies and services	3,190,500	3,714,190	523,690
Judicial			
Personnel	70,000	69,744	(256)
Total expenditures, current	3,260,500	3,783,934	523,434
Excess of revenue over (under) expenditures	732,500	217,231	(515,269)
Other financing sources (uses)			
Transfers (out)	(1,018,000)	(807,236)	210,764
Total other financing sources (uses)	(1,018,000)	(807,236)	210,764
Net change in fund balance	\$ (285,500)	(590,005)	\$ (304,505)
Fund balance, beginning of period		305,214	
Fund balance, end of period		\$ (284,791)	

See independent auditors' report and accompanying notes to required supplementary information.

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

September 30, 2017

County - ECO

	2017	2016	2015
Actuarially determined contribution	\$ 568,104	\$ 564,878	\$ 433,034
Contributions in relation to the actuarially determined contribution	568,105	564,878	433,034
CONTRIBUTION DEFICIENCY (Excess)	\$ (1)	\$ -	\$ -
Covered-employee payroll	\$ 462,245	\$ 636,001	\$ 613,967
Contributions as a percentage of covered-employee payroll	122.90%	88.82%	70.53%

County - Regular

	2017	2016	2015
Actuarially determined contribution	\$ 5,150,467	\$ 5,500,153	\$ 5,484,469
Contributions in relation to the actuarially determined contribution	5,252,330	5,500,153	5,484,469
CONTRIBUTION DEFICIENCY (Excess)	\$ (101,863)	\$ -	\$ -
Covered-employee payroll	\$ 53,268,682	\$ 57,330,930	\$ 54,183,926
Contributions as a percentage of covered-employee payroll	9.86%	9.59%	10.12%

Sheriff's Law Enforcement Personnel Plan (SLEP)

	2017	2016	2015
Actuarially determined contribution	\$ 2,622,517	\$ 2,750,419	\$ 2,638,446
Contributions in relation to the actuarially determined contribution	2,814,550	2,750,419	2,638,446
CONTRIBUTION DEFICIENCY (Excess)	\$ (192,033)	\$ -	\$ -
Covered-employee payroll	\$ 11,185,673	\$ 11,736,228	\$ 10,828,665
Contributions as a percentage of covered-employee payroll	25.16%	23.44%	24.37%

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 five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually, and postretirement benefit increases of 3.00% compounded annually.

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

September 30, 2017

December 31, *

2016

	County - ECO	County Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
TOTAL PENSION LIABILITY			
Service cost	\$ 163,263	\$ 5,757,057	\$ 2,078,112
Interest	835,984	18,786,431	8,064,453
Changes of benefit terms	-	-	-
Differences between expected and actual experience	264,222	(927,439)	1,289,285
Changes of assumptions	(110,970)	(335,479)	(448,757)
Benefit payments, including refunds of member contributions	(726,538)	(11,259,403)	(5,327,019)
Net change in total pension liability	425,961	12,021,167	5,656,074
Total pension liability - beginning	11,578,724	253,571,342	109,582,328
TOTAL PENSION LIABILITY - ENDING	\$ 12,004,685	\$ 265,592,509	\$ 115,238,402
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 568,105	\$ 5,252,330	\$ 2,814,550
Contributions - member	62,676	2,505,350	1,006,864
Net investment income	541,497	15,743,066	6,150,361
Benefit payments, including refunds of member contributions	(726,538)	(11,259,403)	(5,327,019)
Other (net transfer)	39,017	168,833	2,087,389
Net change in plan fiduciary net position	484,757	12,410,176	6,732,145
Plan fiduciary net position - beginning	8,137,168	232,055,692	88,397,394
PLAN FIDUCIARY NET POSITION - ENDING	\$ 8,621,925	\$ 244,465,868	\$ 95,129,539
EMPLOYER'S NET PENSION LIABILITY	\$ 3,382,760	\$ 21,126,641	\$ 20,108,863
Plan fiduciary net position as a percentage of the total pension liability	71.82%	92.05%	82.55%
Covered-employee payroll	\$ 606,366	\$ 54,272,568	\$ 11,279,641
Employer's net pension liability as a percentage of covered-employee payroll	557.87%	38.93%	178.28%

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; therefore, information above is presented for the calendar year ended December 31.

See independent auditors' report and accompanying notes to required supplementary information.

2015			2014		
County - ECO	County Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County - ECO	County Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 159,689	\$ 6,094,653	\$ 2,270,883	\$ 168,849	\$ 6,115,519	\$ 2,098,164
813,715	17,973,275	7,808,717	791,138	16,579,321	7,326,490
-	-	-	-	-	-
46,208	(2,142,634)	(1,307,973)	(382,836)	(2,070,756)	182,701
(21,803)	325,059	284,259	502,866	7,866,006	1,617,508
(709,778)	(10,251,215)	(5,038,889)	(656,328)	(9,535,998)	(4,706,982)
288,031	11,999,138	4,016,997	423,689	18,954,092	6,517,881
11,290,693	241,572,204	105,565,331	10,867,004	222,618,112	99,047,450
\$ 11,578,724	\$ 253,571,342	\$ 109,582,328	\$ 11,290,693	\$ 241,572,204	\$ 105,565,331
\$ 455,792	\$ 5,504,698	\$ 2,705,055	\$ 377,655	\$ 5,823,575	\$ 2,870,084
48,156	2,560,006	1,037,450	49,465	2,703,460	904,051
38,290	1,179,527	450,955	450,671	12,953,849	4,919,187
(1,406,208)	(8,282,782)	(2,085,989)	(656,328)	(9,535,998)	(4,706,982)
543,857	(3,936,072)	(1,596,338)	391,820	326,179	(959,815)
(320,113)	(2,974,623)	511,133	613,283	12,271,065	3,026,525
8,457,281	235,030,315	87,886,261	7,843,998	222,759,250	84,859,736
\$ 8,137,168	\$ 232,055,692	\$ 88,397,394	\$ 8,457,281	\$ 235,030,315	\$ 87,886,261
\$ 3,441,556	\$ 21,515,650	\$ 21,184,934	\$ 2,833,412	\$ 6,541,889	\$ 17,679,070
70.28%	91.51%	80.67%	74.90%	97.29%	83.25%
\$ 615,520	\$ 55,163,792	\$ 10,925,271	\$ 605,408	\$ 53,619,604	\$ 10,993,630
559.13%	39.00%	193.91%	468.02%	12.20%	160.81%

See independent auditors' report and accompanying notes to required supplementary information.

County of Winnebago, Illinois
Schedule of Funding Progress
Other Post-Employment Benefit Plan

September 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) ---Entry Age (b)*	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
9/30/17	N/A	N/A	N/A	N/A	N/A	N/A
9/30/16	\$ -	\$ 6,252,573	\$ 6,252,573	0.00%	\$ 69,703,159	8.97%
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%	\$ 59,400,504	2.32%
9/30/11	N/A	N/A	N/A	N/A	N/A	N/A

Note: Actuarial valuations were not performed in fiscal year 2017, 2015, 2013 and 2011.

*There was a change in assumption related to starting per capita costs in fiscal year 2016.

County of Winnebago, Illinois
Schedule of Employer Contributions
Other Post-employment Benefit Plan

September 30, 2017

Fiscal Year Ended	Employer Contributions	Annual Required Contribution (ARC)	Percentage of ARC Contributed
2017	\$ 1,121,945	\$ 549,732	204.09%
2016	468,973	549,732	85.31%
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%

See independent auditors' report and accompanying notes to required supplementary information.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2017

BUDGETARY INFORMATION

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

- > Rental Housing Fee Fund
- > Drug Enforcement Fund
- > Jail Medical Cost Fund
- > State's Attorney Automation Fund
- > Probation Grants Fund
- > Circuit Clerk Electronic Citation Fund
- > Working Cash (Permanent) Fund
- > Court Services Grants Fund
- > Community Development Grants Fund
- > City Election Fund
- > Hotel/Motel Tax Fund
- > Water – Baxter Street Fund
- > Baxter Road Special Tax Allocation Fund
- > Circuit Court Operations and Administration Fund
- > 2017B General Obligation Refunding Bonds Fund
- > 2017C General Obligation Refunding Bonds 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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2017

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following funds over expended appropriations in fiscal year 2017:

	Appropriations	Expenditures/ Expenses	Excess
General Fund			
General Government Function			
Building Maintenance			
Personnel	\$ 666,783	\$ 841,232	\$ (174,449)
County Board			
Supplies and services	18,282	22,426	(4,144)
Miscellaneous County			
Supplies and services	3,230,107	3,344,285	(114,178)
Capital Outlay	83,567	85,742	(2,175)
Purchasing			
Personnel	143,769	160,343	(16,574)
Supplies and services	3,554	6,530	(2,976)
Non-departmental			
Personnel	-	312,352	(312,352)
Public Safety			
County Jail			
Personnel	1,175,184	1,412,480	(237,296)
Chief Probation Officer			
Personnel	4,099,302	4,195,463	(96,161)
Supplies and services	72,053	77,341	(5,288)
Civil Defense			
Supplies and services	29,103	30,083	(980)
Sheriff's Office			
Supplies and services	1,048,548	1,218,319	(169,771)
Public Safety Building Costs			
Supplies and services	130,044	505,350	(375,306)
Installment note related activities-interest			
Debt service	-	999	(999)
Highways and Streets			
Non-departmental			
Personnel	-	148,081	(148,081)
Health and Welfare			
Non-departmental			
Personnel	-	194,630	(194,630)
Judicial			
Circuit Court			
Personnel	1,373,991	1,403,048	(29,057)
Coroner			
Supplies and services	419,316	420,056	(740)
Public Defender			
Supplies and services	1,840,333	1,911,335	(71,002)
Non-departmental			
Personnel	-	875,667	(875,667)

See independent auditors' report.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2017

EXCESS EXPENDITURES OVER APPROPRIATIONS (cont.)

	Appropriations	Expenditures/ Expenses	Excess
Public Safety Sales Tax Fund			
Public Safety			
Personnel	\$ 22,929,649	\$ 23,144,561	\$ (214,912)
Tort Liability			
Judicial			
Supplies and service	3,190,500	3,714,190	(523,690)
2016E Refunding Bonds Fund			
Debt Service			
Debt service	384,753	19,407,939	(19,023,186)
Treasurer's Delinquent Tax Fee Fund			
General Government			
Personnel	48,662	49,497	(835)
911 Operations Fund			
Public Safety			
Supplies and services	1,750,700	1,757,568	(6,868)
Deferred Prosecution Program Fund			
Judicial			
Personnel	46,434	47,534	(1,100)
Children's Advocacy Project Fund			
Judicial			
Supplies and services	64,600	75,112	(10,512)
County Highway Fund			
Highways and Streets			
Debt service	-	620,409	(620,409)
Capital Outlay	1,160,250	1,916,124	(755,874)
County Bridge Fund			
Highways and Streets			
Debt service	-	376,028	(376,028)
Sheriff's Department Grants Fund			
Public Safety			
Supplies and services	-	24,627	(24,627)
Circuit Court Grants Fund			
Judicial			
Personnel	323,915	393,830	(69,915)
Law Library Fund			
Judicial			
Personnel	100,736	101,045	(309)
Supplies and services	121,850	128,841	(6,991)
2008A Debt Certificates			
Debt Service			
Debt service	445,284	446,034	(750)
2010 Debt Certificate Fund			
Debt Service			
Debt service	317,976	318,327	(351)
2013C Series Refunding Bonds Fund			
Debt Service			
Debt service	705,925	706,353	(428)

See independent auditors' report.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended September 30, 2017

EXCESS EXPENDITURES OVER APPROPRIATIONS (cont.)

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
2016D Refunding Bonds Fund			
Debt Service			
Debt service	\$ 95,302	\$ 212,437	\$ (117,135)
Host Fee Fund			
Debt Service			
Debt service	-	2,012,081	(2,012,081)
2012F Alternate Revenue Bond Fund			
Capital Outlay	-	67,664	(67,664)
River Bluff Nursing Home Fund			
Supplies and services	5,604,474	6,193,940	(589,466)



SUPPLEMENTARY INFORMATION

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

For The Year Ended September 30, 2017

	Personnel			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ 666,783	\$ 666,783	\$ 841,232	\$ 174,449
City Election	133,478	133,478	131,549	(1,929)
County Auditor	464,431	251,529	246,841	(4,688)
County Board	654,316	781,126	768,792	(12,334)
County Clerk	538,629	544,629	499,018	(45,611)
Finance	-	224,210	214,522	(9,688)
Miscellaneous County	-	-	-	-
Human Resources	387,369	309,369	293,975	(15,394)
Purchasing	143,769	143,769	160,343	16,574
Planning	713,048	713,048	688,257	(24,791)
Recorder of Deeds	598,975	620,975	561,624	(59,351)
Superintendent of Education	313,004	313,004	306,719	(6,285)
Supervisor of Assessment	824,478	894,978	871,750	(23,228)
Treasurer	385,044	385,044	363,628	(21,416)
Non-departmental	-	-	312,352	312,352
Total General Government	5,823,324	5,981,942	6,260,602	278,660
Public Safety				
911 Center	1,580,169	1,580,169	1,488,087	(92,082)
County Jail	1,175,184	1,175,184	1,412,480	237,296
Chief Probation Office	4,099,302	4,099,302	4,195,463	96,161
Civil Defense	75,838	75,838	26,175	(49,663)
Dependent Children	-	-	-	-
Sheriff's Office	10,950,175	10,984,677	10,724,494	(260,183)
Public Safety Building Costs	-	-	-	-
Non-departmental	-	-	567,699	567,699
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
Total Public Safety	17,880,668	17,915,170	18,414,398	499,228
Highway and Streets				
Non-departmental	-	-	148,081	148,081
Total Highway and Streets	-	-	148,081	148,081
Health and Welfare				
Non-departmental	-	-	194,630	194,630
Total Health and Welfare	-	-	194,630	194,630
Judicial				
State's Attorney	3,456,904	3,456,904	3,438,937	(17,967)
Clerk of the Circuit Court	2,523,086	2,523,086	2,522,979	(107)
Circuit Court	1,360,291	1,373,991	1,403,048	29,057
Coroner	753,604	719,964	710,201	(9,763)
Jury Commission	144,928	144,928	119,408	(25,520)
Public Defender	1,680,333	1,840,333	1,911,335	71,002
Non-departmental	-	-	875,667	875,667
Total Judicial	9,919,146	10,059,206	10,981,575	922,369
Total Expenditures	\$ 33,623,138	\$ 33,956,318	\$ 35,999,286	\$ 2,042,968

Supplies and Services			Variance with Final Budget Over (Under)	Total Expenditures, Current			Variance with Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ 3,214,330	\$ 3,214,330	\$ 3,000,345	\$ (213,985)	\$ 3,881,113	\$ 3,881,113	\$ 3,841,577	\$ (39,536)
-	-	-	-	133,478	133,478	131,549	(1,929)
38,809	5,683	5,648	(35)	503,240	257,212	252,489	(4,723)
17,282	18,282	22,426	4,144	671,598	799,408	791,218	(8,190)
560,613	554,613	531,464	(23,149)	1,099,242	1,099,242	1,030,482	(68,760)
-	27,300	26,258	(1,042)	-	251,510	240,780	(10,730)
3,130,046	3,230,107	3,344,285	114,178	3,130,046	3,230,107	3,344,285	114,178
29,418	29,418	27,150	(2,268)	416,787	338,787	321,125	(17,662)
3,554	3,554	6,530	2,976	147,323	147,323	166,873	19,550
101,873	101,873	88,408	(13,465)	814,921	814,921	776,665	(38,256)
18,094	18,094	14,767	(3,327)	617,069	639,069	576,391	(62,678)
138,920	138,920	133,739	(5,181)	451,924	451,924	440,458	(11,466)
162,638	92,138	64,195	(27,943)	987,116	987,116	935,945	(51,171)
128,491	128,491	123,671	(4,820)	513,535	513,535	487,299	(26,236)
-	-	-	-	-	-	312,352	312,352
7,544,068	7,562,803	7,388,886	(173,917)	13,367,392	13,544,745	13,649,488	104,743
614,821	614,821	605,304	(9,517)	2,194,990	2,194,990	2,093,391	(101,599)
2,963,338	2,963,338	2,856,660	(106,678)	4,138,522	4,138,522	4,269,140	130,618
72,053	72,053	77,341	5,288	4,171,355	4,171,355	4,272,804	101,449
29,103	29,103	30,083	980	104,941	104,941	56,258	(48,683)
124,892	124,892	33,778	(91,114)	124,892	124,892	33,778	(91,114)
1,048,548	1,048,548	1,218,319	169,771	11,998,723	12,033,225	11,942,813	(90,412)
130,044	130,044	505,350	375,306	130,044	130,044	505,350	375,306
-	-	-	-	-	-	567,699	567,699
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,982,799	4,982,799	5,326,835	344,036	22,863,467	22,897,969	23,741,233	843,264
-	-	-	-	-	-	148,081	148,081
-	-	-	-	-	-	148,081	148,081
-	-	-	-	-	-	194,630	194,630
-	-	-	-	-	-	194,630	194,630
443,652	443,652	434,683	(8,969)	3,900,556	3,900,556	3,873,620	(26,936)
185,905	185,905	182,426	(3,479)	2,708,991	2,708,991	2,705,405	(3,586)
770,543	798,543	787,058	(11,485)	2,130,834	2,172,534	2,190,106	17,572
385,676	419,316	420,056	740	1,139,280	1,139,280	1,130,257	(9,023)
426,003	426,003	333,604	(92,399)	570,931	570,931	453,012	(117,919)
73,333	102,333	86,657	(15,676)	1,753,666	1,942,666	1,997,992	55,326
-	-	-	-	-	-	875,667	875,667
2,285,112	2,375,752	2,244,484	(131,268)	12,204,258	12,434,958	13,226,059	791,101
\$ 14,811,979	\$ 14,921,354	\$ 14,960,205	\$ 38,851	\$ 48,435,117	\$ 48,877,672	\$ 50,959,491	\$ 2,081,819

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

For The Year Ended September 30, 2017

	Debt Service			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
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	-	-	-	-
Non-departmental	-	-	-	-
Total General Government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Non-departmental	-	-	-	-
Installment note related activities - principal	278,000	278,000	17,865	(260,135)
Installment note related activities - interest	-	-	999	999
Total Public Safety	278,000	278,000	18,864	(259,136)
Highway and Streets				
Non-departmental	-	-	-	-
Total Highway and Streets	-	-	-	-
Health and Welfare				
Non-departmental	-	-	-	-
Total Health and Welfare	-	-	-	-
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Non-departmental	-	-	-	-
Total Judicial	-	-	-	-
Total Expenditures	\$ 278,000	\$ 278,000	\$ 18,864	\$ (259,136)

Capital Outlay				Variance with Final Budget Over (Under)
Budget		Actual		
Original	Final			
\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
140,759	83,567	85,742		2,175
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
140,759	83,567	85,742		2,175
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31,338	31,338	20,789		(10,549)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
31,338	31,338	20,789		(10,549)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
\$ 172,097	\$ 114,905	\$ 106,531	\$	(8,374)

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

For The Year Ended September 30, 2017

	Total Expenditures			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ 3,881,113	\$ 3,881,113	\$ 3,841,577	\$ (39,536)
City Election	133,478	133,478	131,549	(1,929)
County Auditor	503,240	257,212	252,489	(4,723)
County Board	671,598	799,408	791,218	(8,190)
County Clerk	1,099,242	1,099,242	1,030,482	(68,760)
Finance	-	251,510	240,780	(10,730)
Miscellaneous County	3,270,805	3,313,674	3,430,027	116,353
Human Resources	416,787	338,787	321,125	(17,662)
Purchasing	147,323	147,323	166,873	19,550
Planning	814,921	814,921	776,665	(38,256)
Recorder of Deeds	617,069	639,069	576,391	(62,678)
Superintendent of Education	451,924	451,924	440,458	(11,466)
Supervisor of Assessment	987,116	987,116	935,945	(51,171)
Treasurer	513,535	513,535	487,299	(26,236)
Non-departmental	-	-	312,352	312,352
Total General Government	13,508,151	13,628,312	13,735,230	106,918
Public Safety				
911 Center	2,194,990	2,194,990	2,093,391	(101,599)
County Jail	4,138,522	4,138,522	4,269,140	130,618
Chief Probation Office	4,171,355	4,171,355	4,272,804	101,449
Civil Defense	104,941	104,941	56,258	(48,683)
Dependent Children	124,892	124,892	33,778	(91,114)
Sheriff's Office	12,030,061	12,064,563	11,963,602	(100,961)
Public Safety Building Costs	130,044	130,044	505,350	375,306
Non-departmental	-	-	567,699	567,699
Installment note related activities - principal	278,000	278,000	17,865	(260,135)
Installment note related activities - interest	-	-	999	999
Total Public Safety	23,172,805	23,207,307	23,780,886	573,579
Highway and Streets				
Non-departmental	-	-	148,081	148,081
Total Highway and Streets	-	-	148,081	148,081
Health and Welfare				
Non-departmental	-	-	194,630	194,630
Total Health and Welfare	-	-	194,630	194,630
Judicial				
State's Attorney	3,900,556	3,900,556	3,873,620	(26,936)
Clerk of the Circuit Court	2,708,991	2,708,991	2,705,405	(3,586)
Circuit Court	2,130,834	2,172,534	2,190,106	17,572
Coroner	1,139,280	1,139,280	1,130,257	(9,023)
Jury Commission	570,931	570,931	453,012	(117,919)
Public Defender	1,753,666	1,942,666	1,997,992	55,326
Non-departmental	-	-	875,667	875,667
Total Judicial	12,204,258	12,434,958	13,226,059	791,101
Total Expenditures	\$ 48,885,214	\$ 49,270,577	\$ 51,084,886	\$ 1,814,309

County of Winnebago, Illinois
2016E Refunding Bonds Fund (Major Fund)
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	-	18,215,000	18,215,000
Interest and fiscal charges	384,753	1,192,939	808,186
Total expenditures, debt service	384,753	19,407,939	19,023,186
Excess of revenues over (under) expenditures	(384,753)	(19,407,939)	(19,023,186)
Other financing sources (uses)			
Issuance of refunding bonds	-	18,515,000	18,515,000
Premium on general obligation debt issued	-	178,509	178,509
Transfers in	-	717,198	717,198
Total other financing sources (uses)	-	19,410,707	19,410,707
Net change in fund balance	<u>\$ (384,753)</u>	<u>2,768</u>	<u>\$ 387,521</u>
Fund balance, beginning of period			-
Fund balance, end of period		<u>\$ 2,768</u>	

See independent auditors' report and accompanying notes to required supplementary information.



**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**



**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS AND SCHEDULES**



SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

SPECIAL REVENUE FUNDS (continued)

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.

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

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

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

Geographic Information System 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.

SPECIAL REVENUE FUNDS (continued)

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

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

Health 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 administrated 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.

SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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



County of Winnebago, Illinois
Combining Balance Sheet
Nonmajor Governmental Funds

As of September 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
Assets					
Cash and investments	\$ 29,309,708	\$ 8,976,725	\$ 3,147,562	\$ 1,798,520	\$ 43,232,515
Property taxes receivable, net	14,375,946	-	-	-	14,375,946
Other receivables	1,522,176	-	-	-	1,522,176
Receivable from other governments	4,742,564	-	1,216,184	-	5,958,748
Inventory	730,682	-	-	-	730,682
Long-term receivables, net	-	-	760,000	-	760,000
Notes receivable, net	1,070,301	-	-	-	1,070,301
Total assets	\$ 51,751,377	\$ 8,976,725	\$ 5,123,746	\$ 1,798,520	\$ 67,650,368
Liabilities, deferred inflows of resources, and fund balances					
Liabilities					
Accounts payable	\$ 3,432,345	\$ -	\$ 516,555	\$ -	\$ 3,948,900
Accrued payroll	238,210	-	-	1,127,120	1,365,330
Due to other funds	1,499,621	1,333	-	-	1,500,954
Unearned revenue	449,560	-	-	-	449,560
Advances from other funds	273,108	-	-	-	273,108
Contract retainage	22,465	-	-	-	22,465
Total liabilities	5,915,309	1,333	516,555	1,127,120	7,560,317
Deferred inflows of resources					
Property taxes levied for next period	13,995,467	-	-	-	13,995,467
Unavailable revenue	2,651,747	-	760,000	-	3,411,747
Total deferred inflows of resources	16,647,214	-	760,000	-	17,407,214
Total liabilities and deferred inflows of resources	22,562,523	1,333	1,276,555	1,127,120	24,967,531
Fund balances					
Nonspendable for inventories	730,682	-	-	-	730,682
Restricted for economic development	1,662,417	-	-	-	1,662,417
Restricted for highways and streets	10,954,102	-	-	-	10,954,102
Restricted for capital projects	-	-	1,401,619	-	1,401,619
Restricted for public safety	3,840,246	-	-	-	3,840,246
Restricted for health and welfare	7,094,077	-	-	-	7,094,077
Restricted for judicial purposes	1,295,969	-	-	-	1,295,969
Restricted for geographical information systems	278,594	-	-	-	278,594
Restricted for equipment replacement	1,337,177	-	-	-	1,337,177
Restricted for retirement	1,873,724	-	-	-	1,873,724
Restricted for recreation	1,650	-	-	-	1,650
Restricted for debt service	-	8,976,725	-	-	8,976,725
Restricted for working cash	-	-	-	671,400	671,400
Restricted for foreclosure mediation	119,694	-	-	-	119,694
Restricted for city election	5,444	-	-	-	5,444
Restricted for animal services	285,009	-	-	-	285,009
Unrestricted					
Assigned to animal services	474,138	-	-	-	474,138
Assigned to capital projects	-	-	2,445,572	-	2,445,572
Unassigned (deficit)	(764,069)	(1,333)	-	-	(765,402)
Total fund balances	29,188,854	8,975,392	3,847,191	671,400	42,682,837
Total liabilities, deferred inflows of resources, and fund balances	\$ 51,751,377	\$ 8,976,725	\$ 5,123,746	\$ 1,798,520	\$ 67,650,368

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

For The Year Ended September 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
Revenues					
Taxes	\$ 15,068,875	\$ -	\$ -	\$ -	\$ 15,068,875
Intergovernmental	15,643,227	1,679,807	-	-	17,323,034
Charges for services	9,549,961	-	3,959,891	-	13,509,852
Licenses and permits	2,113,415	-	-	-	2,113,415
Investment income	36,867	1,830	-	-	38,697
Fines and forfeitures	-	692,415	-	-	692,415
Miscellaneous	493,665	9,401	40,000	-	543,066
Total revenues	42,906,010	2,383,453	3,999,891	-	49,289,354
Expenditures, current					
General government	3,587,656	-	2,056,889	177	5,644,722
Public safety	8,743,417	-	-	-	8,743,417
Highways and streets	6,519,760	-	-	-	6,519,760
Health and welfare	12,402,452	-	-	-	12,402,452
Judicial	4,631,250	-	-	-	4,631,250
Total expenditures, current	35,884,535	-	2,056,889	177	37,941,601
Debt service					
Principal	944,405	8,848,729	2,012,081	-	11,805,215
Interest and fiscal charges	52,032	3,926,031	-	-	3,978,063
Capital outlay	4,008,057	-	1,752,908	-	5,760,965
Total expenditures	40,889,029	12,774,760	5,821,878	177	59,485,844
Excess of revenues over (under) expenditures	2,016,981	(10,391,307)	(1,821,987)	(177)	(10,196,490)
Other financing sources (uses)					
Transfers in	828,715	10,375,256	14,736	-	11,218,707
Transfers (out)	(4,046,748)	(825,643)	(916,762)	-	(5,789,153)
Issuance of capital lease obligation	1,007,080	-	-	-	1,007,080
Issuance of bank loan	200,000	-	-	-	200,000
Issuance of refunding bonds	-	17,585,000	-	-	17,585,000
Issuance of general obligation debt	-	50,000	1,570,000	-	1,620,000
Premium on general obligation debt	-	1,242,894	-	-	1,242,894
Payment to escrow agent	-	(18,952,192)	-	-	(18,952,192)
Total other financing sources (uses)	(2,010,953)	9,475,315	667,974	-	8,132,336
Net change in fund balance	6,028	(915,992)	(1,154,013)	(177)	(2,064,154)
Fund balances (deficit), beginning of period, as previously stated	28,528,758	9,891,384	5,001,204	671,577	44,092,923
Prior period adjustment	654,068	-	-	-	654,068
Fund balance, beginning of period, as restated	29,182,826	9,891,384	5,001,204	671,577	44,746,991
Fund balance, end of period	\$ 29,188,854	\$ 8,975,392	\$ 3,847,191	\$ 671,400	\$ 42,682,837

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

As of September 30, 2017

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund
Assets					
Cash and investments	3,566,346	773,414	20,184	256,056	1,486,962
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Other receivables	293,850	70,097	-	-	-
Receivable from other governments	272,114	-	-	-	-
Inventory	730,682	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 4,862,992	\$ 843,511	\$ 20,184	\$ 256,056	\$ 1,486,962
Liabilities, deferred inflows of resources, and fund balances (deficit)					
Liabilities					
Accounts payable	\$ 645,690	\$ 88,352	\$ -	\$ 1,027	\$ 167,848
Accrued payroll	-	5,303	928	-	1,193
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Contract retainage	5,104	3,643	-	-	-
Total liabilities	650,794	97,298	928	1,027	169,041
Deferred inflows of resources					
Property taxes levied for next period	-	-	-	-	-
Unavailable revenue	235,395	-	-	-	-
Total deferred inflows of resources	235,395	-	-	-	-
Total liabilities and deferred inflows of resources	886,189	97,298	928	1,027	169,041
Fund balances					
Nonspendable for inventories	730,682	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	3,246,121	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	746,213	-	255,029	-
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	19,256	-	1,317,921
Restricted for retirement	-	-	-	-	-
Restricted for recreation	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for city election	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted	-	-	-	-	-
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	3,976,803	746,213	19,256	255,029	1,317,921
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,862,992	\$ 843,511	\$ 20,184	\$ 256,056	\$ 1,486,962

Court Automation Fee Fund	Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund
-	-	-	11,628	25,143	-	451,449	2,319,364
-	-	-	-	-	-	-	-
44,195	25,471	544	4,412	7,450	-	-	-
-	-	-	11,361	-	-	-	661,178
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 44,195	\$ 25,471	\$ 544	\$ 27,401	\$ 32,593	\$ -	\$ 451,449	\$ 2,980,542
\$ -	\$ -	\$ 600	\$ -	\$ 11,620	\$ 29,502	\$ -	\$ 135,776
3,062	-	-	1,294	-	-	-	-
-	26,746	5,599	-	-	-	-	-
-	-	-	-	-	-	-	-
114,784	-	-	-	-	21,179	-	-
-	-	-	-	-	-	-	-
117,846	26,746	6,199	1,294	11,620	50,681	-	135,776
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	145,984
-	-	-	-	-	-	-	145,984
117,846	26,746	6,199	1,294	11,620	50,681	-	281,760
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	451,449	2,698,782
-	-	-	-	-	-	-	-
-	-	-	26,107	20,973	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(73,651)	(1,275)	(5,655)	-	-	(50,681)	-	-
(73,651)	(1,275)	(5,655)	26,107	20,973	(50,681)	451,449	2,698,782
\$ 44,195	\$ 25,471	\$ 544	\$ 27,401	\$ 32,593	\$ -	\$ 451,449	\$ 2,980,542

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

As of September 30, 2017

	Probation Services Fee Fund	Neutral Site Custody Exchange Fund	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund
Assets					
Cash and investments	\$ 679,861	\$ 22,799	\$ 29,116	\$ -	\$ 1,960
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Other receivables	37,729	6,325	-	-	1,365
Receivable from other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 717,590	\$ 29,124	\$ 29,116	\$ -	\$ 3,325
Liabilities, deferred inflows of resources, and fund balances (deficit)					
Liabilities					
Accounts payable	\$ 57,787	\$ 23,850	\$ 2,229	\$ -	\$ -
Accrued payroll	-	-	-	810	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	113,255	-
Contract retainage	-	-	-	-	-
Total liabilities	57,787	23,850	2,229	114,065	-
Deferred inflows of resources					
Property taxes levied for next period	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Total liabilities and deferred inflows of resources	57,787	23,850	2,229	114,065	-
Fund balances					
Nonspendable for inventories	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	659,803	-	26,887	-	3,325
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	5,274	-	-	-
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	-	-	-	-
Restricted for recreation	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for city election	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted	-	-	-	-	-
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	-	-	(114,065)	-
Total fund balances (deficit)	659,803	5,274	26,887	(114,065)	3,325
Total liabilities, deferred inflows of resources, and fund balances	\$ 717,590	\$ 29,124	\$ 29,116	\$ -	\$ 3,325

State's Attorney Automation Fund	County Detention Home Fund	Geographic Information System Operations Fund	Geographic Information System Fund	Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund
\$ 342	\$ -	\$ 287,421	\$ -	\$ 5,864	\$ -	\$ 7,131,263	\$ 4,667,180	\$ 950,558	\$ 2,439,905
-	1,505,742	-	-	73,828	147,618	2,679,953	2,606,340	385,668	1,827,043
-	(14,650)	-	-	(720)	(1,440)	(33,399)	(25,380)	(3,770)	(17,800)
252	-	-	-	-	1,837	-	22,165	-	-
-	1,096,856	-	-	191,993	113,262	1,332,732	4,484	669	3,146
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 594	\$ 2,587,948	\$ 287,421	\$ -	\$ 270,965	\$ 261,277	\$ 11,110,549	\$ 7,274,789	\$ 1,333,125	\$ 4,252,294
\$ -	\$ 56,164	\$ 6,405	\$ -	\$ 4,654	\$ 2,574	\$ 286,176	\$ 434,364	\$ 229	\$ 7,864
-	39,615	2,422	-	1,529	8,567	88,294	48,002	-	-
-	404,285	-	-	-	43,649	-	-	-	-
-	-	-	-	-	-	449,560	-	-	-
-	-	-	-	-	-	-	13,718	-	-
-	500,064	8,827	-	6,183	54,790	824,030	496,084	229	7,864
-	1,450,350	-	-	71,266	142,532	2,583,779	2,512,620	373,230	1,762,200
-	727,007	-	-	191,866	72,650	793,662	-	-	-
-	2,177,357	-	-	263,132	215,182	3,377,441	2,512,620	373,230	1,762,200
-	2,677,421	8,827	-	269,315	269,972	4,201,471	3,008,704	373,459	1,770,064
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,266,085	959,666	2,482,230
-	-	-	-	-	-	6,909,078	-	-	-
594	-	278,594	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,650	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(89,473)	-	-	-	(8,695)	-	-	-	-
594	(89,473)	278,594	-	1,650	(8,695)	6,909,078	4,266,085	959,666	2,482,230
\$ 594	\$ 2,587,948	\$ 287,421	\$ -	\$ 270,965	\$ 261,277	\$ 11,110,549	\$ 7,274,789	\$ 1,333,125	\$ 4,252,294

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

As of September 30, 2017

	Veterans' Assistance Fund	Employer Social Security Fund	Sheriff's Department Grants Fund	State's Attorney Grants Fund	Probation Grants Fund
Assets					
Cash and investments	\$ 178,333	\$ 1,870,632	\$ -	\$ 5,821	\$ 36,102
Property taxes receivable	585,747	3,955,441	-	-	-
Allowance for uncollectible taxes	(5,700)	(38,510)	-	-	-
Other receivables	-	-	-	-	-
Receivable from other governments	1,006	7,589	-	25,389	50,000
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 759,386	\$ 5,795,152	\$ -	\$ 31,210	\$ 86,102
Liabilities, deferred inflows of resources, and fund balances (deficit)					
Liabilities					
Accounts payable	\$ 10,087	\$ 108,938	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	5,914	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	10,087	108,938	-	5,914	-
Deferred inflows of resources					
Property taxes levied for next period	564,300	3,812,490	-	-	-
Unavailable revenue	-	-	-	5,000	27,300
Total deferred inflows of resources	564,300	3,812,490	-	5,000	27,300
Total liabilities and deferred inflows of resources	574,387	3,921,428	-	10,914	27,300
Fund balances					
Nonspendable for inventories	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for health and welfare	184,999	-	-	-	-
Restricted for judicial purposes	-	-	-	20,296	58,802
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	1,873,724	-	-	-
Restricted for recreation	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for city election	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted	-	-	-	-	-
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	184,999	1,873,724	-	20,296	58,802
Total liabilities, deferred inflows of resources, and fund balances	\$ 759,386	\$ 5,795,152	\$ -	\$ 31,210	\$ 86,102

Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund
\$ 11,013	\$ 304,600	\$ -	\$ -	\$ 55,588	\$ 696,673	\$ -	\$ 13,789	\$ 93,496	\$ 121,369
-	-	-	-	-	749,935	-	-	-	-
-	-	373,006	373,287	2,979	-	15,645	470	137,759	2,600
-	-	-	-	-	-	-	-	-	-
-	1,070,301	-	-	-	-	-	-	-	-
\$ 11,013	\$ 1,374,901	\$ 373,006	\$ 373,287	\$ 58,567	\$ 1,446,608	\$ 15,645	\$ 14,259	\$ 231,255	\$ 123,969
\$ -	\$ 2,293	\$ 450	\$ 132,139	\$ -	\$ 718,464	\$ 46,000	\$ -	\$ 231,255	\$ 4,275
-	-	-	6,386	-	-	1,491	-	-	-
-	-	337,717	181,556	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	23,890	-	-	-
-	-	-	-	-	-	-	-	-	-
-	2,293	338,167	320,081	-	718,464	71,381	-	231,255	4,275
-	-	-	-	-	722,700	-	-	-	-
-	-	357,739	95,144	-	-	-	-	-	-
-	-	357,739	95,144	-	722,700	-	-	-	-
-	2,293	695,906	415,225	-	1,441,164	71,381	-	231,255	4,275
-	-	-	-	-	-	-	-	-	-
-	1,372,608	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
11,013	-	-	-	58,567	-	-	14,259	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	(322,900)	(41,938)	-	-	(55,736)	-	-	-
11,013	1,372,608	(322,900)	(41,938)	58,567	5,444	(55,736)	14,259	-	119,694
\$ 11,013	\$ 1,374,901	\$ 373,006	\$ 373,287	\$ 58,567	\$ 1,446,608	\$ 15,645	\$ 14,259	\$ 231,255	\$ 123,969

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

As of September 30, 2017

	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Total
Assets						
Cash and investments	\$ -	\$ 432,638	\$ 75,687	\$ 143	\$ 287,009	\$ 29,309,708
Property taxes receivable	-	-	-	-	-	14,517,315
Allowance for uncollectible taxes	-	-	-	-	-	(141,369)
Other receivables	3,338	-	-	97,400	-	1,522,176
Receivable from other governments	-	-	3,155	967,630	-	4,742,564
Inventory	-	-	-	-	-	730,682
Notes receivable, net	-	-	-	-	-	1,070,301
Total assets	\$ 3,338	\$ 432,638	\$ 78,842	\$ 1,065,173	\$ 287,009	\$ 51,751,377
Liabilities, deferred inflows of resources, and fund balances (deficit)						
Liabilities						
Accounts payable	\$ -	\$ 142,829	\$ -	\$ 70,904	\$ 2,000	\$ 3,432,345
Accrued payroll	-	-	-	23,400	-	238,210
Due to other funds	3,338	-	-	496,731	-	1,499,621
Unearned revenue	-	-	-	-	-	449,560
Advances from other funds	-	-	-	-	-	273,108
Contract retainage	-	-	-	-	-	22,465
Total liabilities	3,338	142,829	-	591,035	2,000	5,915,309
Deferred inflows of resources						
Property taxes levied for next period	-	-	-	-	-	13,995,467
Unavailable revenue	-	-	-	-	-	2,651,747
Total deferred inflows of resources	-	-	-	-	-	16,647,214
Total liabilities and deferred inflows of resources	3,338	142,829	-	591,035	2,000	22,562,523
Fund balances						
Nonspendable for inventories	-	-	-	-	-	730,682
Restricted for economic development	-	289,809	-	-	-	1,662,417
Restricted for highways and streets	-	-	-	-	-	10,954,102
Restricted for public safety	-	-	-	-	-	3,840,246
Restricted for health and welfare	-	-	-	-	-	7,094,077
Restricted for judicial purposes	-	-	78,842	-	-	1,295,969
Restricted for geographical information systems	-	-	-	-	-	278,594
Restricted for equipment replacement	-	-	-	-	-	1,337,177
Restricted for retirement	-	-	-	-	-	1,873,724
Restricted for recreation	-	-	-	-	-	1,650
Restricted for foreclosure mediation	-	-	-	-	-	119,694
Restricted for city election	-	-	-	-	-	5,444
Restricted for animal services	-	-	-	-	285,009	285,009
Unrestricted	-	-	-	-	-	-
Assigned to animal services	-	-	-	474,138	-	474,138
Unassigned (deficit)	-	-	-	-	-	(764,069)
Total fund balances (deficit)	-	289,809	78,842	474,138	285,009	29,188,854
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,338	\$ 432,638	\$ 78,842	\$ 1,065,173	\$ 287,009	\$ 51,751,377



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

For The Year Ended September 30, 2017

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,695,742	-	-	-
Charges for services	45,458	961,690	42,616	43,328
Licenses and permits	-	-	-	-
Investment income	4,307	-	-	-
Other	-	-	-	-
Total revenues	3,745,507	961,690	42,616	43,328
Expenditures, current				
General government	-	-	49,497	19,080
Public safety	-	-	-	-
Highways and streets	3,214,212	-	-	-
Health and welfare	-	-	-	-
Judicial	-	694,388	-	-
Total expenditures, current	3,214,212	694,388	49,497	19,080
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	-	-	-	-
Capital outlay	1,453,757	14,738	-	-
Total expenditures	4,667,969	709,126	49,497	19,080
Excess of revenues over (under) expenditures	(922,462)	252,564	(6,881)	24,248
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(1,343,117)	(50,000)	-	-
Issuance of bank loan	-	-	-	-
Issuance of capital lease obligation	-	-	-	-
Total other financing sources (uses)	(1,343,117)	(50,000)	-	-
Net change in fund balance	(2,265,579)	202,564	(6,881)	24,248
Fund balances (deficit), beginning of period, as previously stated	6,098,168	543,649	26,137	230,781
Prior period adjustment	144,214	-	-	-
Fund balances (deficit), beginning of period, as restated	6,242,382	543,649	26,137	230,781
Fund balance (deficit), end of period	\$ 3,976,803	\$ 746,213	\$ 19,256	\$ 255,029

Recorder's Document Fee Fund	Court Automation Fee Fund	Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
575,386	581,890	344,707	6,833	104,484	103,580	310,879	275,031	2,272,934
-	-	-	-	-	-	-	47	-
-	-	-	-	-	183	-	-	-
575,386	581,890	344,707	6,833	104,484	103,763	310,879	275,078	2,272,934
404,151	-	-	-	-	-	315,360	-	-
-	-	-	-	-	-	-	281,472	1,757,568
-	-	-	-	-	-	-	-	-
-	271,412	-	6,000	88,410	141,180	-	-	-
404,151	271,412	-	6,000	88,410	141,180	315,360	281,472	1,757,568
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
404,151	271,412	-	6,000	88,410	141,180	315,360	281,472	1,757,568
171,235	310,478	344,707	833	16,074	(37,417)	(4,481)	(6,394)	515,366
-	-	-	-	-	-	-	-	-
-	(360,000)	(345,599)	-	-	-	-	-	(476,250)
-	-	-	-	-	-	-	-	-
-	(360,000)	(345,599)	-	-	-	-	-	(476,250)
171,235	(49,522)	(892)	833	16,074	(37,417)	(4,481)	(6,394)	39,116
1,146,686	(24,129)	(383)	(6,488)	10,033	58,390	(46,200)	457,843	2,659,666
-	-	-	-	-	-	-	-	-
1,146,686	(24,129)	(383)	(6,488)	10,033	58,390	(46,200)	457,843	2,659,666
\$ 1,317,921	\$ (73,651)	\$ (1,275)	\$ (5,655)	\$ 26,107	\$ 20,973	\$ (50,681)	\$ 451,449	\$ 2,698,782

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, 2017

	Probation Services Fee Fund	Neutral Site Custody Exchange Fund	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	107,185	-	-	-
Charges for services	431,224	89,220	9,191	45,665	3,325	594
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	431,224	89,220	116,376	45,665	3,325	594
Expenditures, current						
General government	-	-	-	-	-	-
Public safety	320,154	89,485	83,849	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	-	47,534	-	-
Total expenditures, current	320,154	89,485	83,849	47,534	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-
Capital outlay	71,148	-	-	-	-	-
Total expenditures	391,302	89,485	83,849	47,534	-	-
Excess of revenues over (under) expenditures	39,922	(265)	32,527	(1,869)	3,325	594
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers (out)	(32,387)	-	-	-	-	-
Issuance of bank loan	-	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-	-
Total other financing sources (uses)	(32,387)	-	-	-	-	-
Net change in fund balances	7,535	(265)	32,527	(1,869)	3,325	594
Fund balances (deficit), beginning of period, as previously stated	652,268	5,539	(5,640)	(112,196)	-	-
Prior period adjustment	-	-	-	-	-	-
Fund balances (deficit), beginning of period, as restated	652,268	5,539	(5,640)	(112,196)	-	-
Fund balances (deficit), end of period	\$ 659,803	\$ 5,274	\$ 26,887	\$ (114,065)	\$ 3,325	\$ 594

County Detention Home Fund	Geographic Information System Operations Fund	Geographic Information System Fund	Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund
\$ 1,449,538	\$ -	\$ -	\$ 71,385	\$ 142,452	\$ 2,582,480	\$ 2,511,211	\$ 373,020	\$ 1,761,212
1,111,988	-	-	130	328,425	5,014,854	1,166,554	39,920	3,229
-	283,197	345,528	-	-	864,322	861,367	-	-
-	-	-	-	-	777,401	-	-	-
-	-	-	-	-	-	-	-	-
1,074	-	-	43,026	53,139	54,731	-	-	-
2,562,600	283,197	345,528	114,541	524,016	9,293,788	4,539,132	412,940	1,764,441
-	229,765	-	151,312	-	-	-	-	-
2,939,477	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,940,609	175,364	-
-	-	-	-	-	8,340,941	-	-	-
-	-	-	-	537,501	-	-	-	-
2,939,477	229,765	-	151,312	537,501	8,340,941	2,940,609	175,364	-
-	-	-	-	-	-	573,796	370,609	-
-	-	-	-	-	-	46,613	5,419	-
-	-	-	-	-	-	620,409	376,028	-
-	21,392	-	111,958	-	31,220	1,916,124	195,031	164,465
2,939,477	251,157	-	263,270	537,501	8,372,161	5,477,142	746,423	164,465
(376,877)	32,040	345,528	(148,729)	(13,485)	921,627	(938,010)	(333,483)	1,599,976
-	110,473	-	50,000	-	-	-	200,000	-
-	-	(345,528)	-	-	-	250,000	-	(1,343,867)
-	-	-	-	-	-	200,000	-	-
-	-	-	-	-	-	1,007,080	-	-
-	110,473	(345,528)	50,000	-	-	1,457,080	200,000	(1,343,867)
(376,877)	142,513	-	(98,729)	(13,485)	921,627	519,070	(133,483)	256,109
287,404	136,081	-	100,379	4,790	5,987,451	3,747,015	1,093,149	2,226,121
-	-	-	-	-	-	-	-	-
287,404	136,081	-	100,379	4,790	5,987,451	3,747,015	1,093,149	2,226,121
\$ (89,473)	\$ 278,594	\$ -	\$ 1,650	\$ (8,695)	\$ 6,909,078	\$ 4,266,085	\$ 959,666	\$ 2,482,230

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, 2016

	Veterans' Assistance Fund	Employer Social Security Fund	Sheriff's Department Grants Fund	State's Attorney Grants Fund	Probation Grants Fund
Revenues					
Taxes	\$ 563,984	\$ 3,810,353	\$ -	\$ -	\$ -
Intergovernmental	1,031	1,095,479	64,266	165,465	50,000
Charges for services	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	7,515	-	-	-
Total revenues	565,015	4,913,347	64,266	165,465	50,000
Expenditures, current					
General government	-	443,232	-	-	-
Public safety	-	2,411,766	24,627	340,637	-
Highways and streets	-	189,575	-	-	-
Health and welfare	555,243	849,469	-	-	-
Judicial	-	901,120	-	-	-
Total expenditures, current	555,243	4,795,162	24,627	340,637	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	555,243	4,795,162	24,627	340,637	-
Excess of revenues over (under) expenditures	9,772	118,185	39,639	(175,172)	50,000
Other financing sources (uses)					
Transfers in	-	-	218,931	175,173	-
Transfers (out)	-	-	-	-	-
Issuance of bank loan	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-
Total other financing sources (uses)	-	-	218,931	175,173	-
Net change in fund balances	9,772	118,185	258,570	1	50,000
Fund balances (deficit), beginning of period, as previously stated	175,227	1,755,539	(258,570)	20,295	8,802
Prior period adjustment	-	-	-	-	-
Fund balances (deficit), beginning of period, as restated	175,227	1,755,539	(258,570)	20,295	8,802
Fund balances (deficit), end of period	\$ 184,999	\$ 1,873,724	\$ -	\$ 20,296	\$ 58,802

Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723,908	\$ -	\$ -	\$ 1,079,332
-	-	314,490	1,602,571	-	-	-	-	-
247	-	-	-	58,567	-	217,518	7,080	-
-	32,512	-	-	-	-	-	1	-
-	-	-	-	-	-	-	-	-
247	32,512	314,490	1,602,571	58,567	723,908	217,518	7,081	1,079,332
-	17,034	-	-	-	718,464	-	-	1,079,332
92	-	494,290	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,708,581	-	-	229,886	5,238	-
92	17,034	494,290	1,708,581	-	718,464	229,886	5,238	1,079,332
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
92	17,034	494,290	1,708,581	-	718,464	229,886	5,238	1,079,332
155	15,478	(179,800)	(106,010)	58,567	5,444	(12,368)	1,843	-
-	-	-	38,376	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	38,376	-	-	-	-	-
155	15,478	(179,800)	(67,634)	58,567	5,444	(12,368)	1,843	-
10,858	1,357,130	(143,100)	25,696	-	-	(43,368)	12,416	-
-	-	-	-	-	-	-	-	-
10,858	1,357,130	(143,100)	25,696	-	-	(43,368)	12,416	-
\$ 11,013	\$ 1,372,608	\$ (322,900)	\$ (41,938)	\$ 58,567	\$ 5,444	\$ (55,736)	\$ 14,259	\$ -

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, 2017

	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Total
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,068,875
Intergovernmental	-	-	295,988	-	-	-	15,643,227
Charges for services	57,135	3,338	-	43,045	1,146,492	-	9,549,961
Licenses and permits	-	-	-	-	1,336,014	-	2,113,415
Investment income	-	-	-	-	-	-	36,867
Other	-	-	-	-	46,988	287,009	493,665
Total revenues	57,135	3,338	295,988	43,045	2,529,494	287,009	42,906,010
Expenditures, current							
General government	14,860	-	143,569	-	-	2,000	3,587,656
Public safety	-	-	-	-	-	-	8,743,417
Highways and streets	-	-	-	-	-	-	6,519,760
Health and welfare	-	119,813	-	-	2,536,986	-	12,402,452
Judicial	-	-	-	-	-	-	4,631,250
Total expenditures, current	14,860	119,813	143,569	-	2,536,986	2,000	35,884,535
Debt Service							
Principal	-	-	-	-	-	-	944,405
Interest	-	-	-	-	-	-	52,032
Total Debt Service	-	-	-	-	-	-	996,437
Capital outlay	-	-	-	-	28,224	-	4,008,057
Total expenditures	14,860	119,813	143,569	-	2,565,210	2,000	40,889,029
Excess of revenues over (under) expenditures	42,275	(116,475)	152,419	43,045	(35,716)	285,009	2,016,981
Other financing sources (uses)							
Transfers in	-	35,762	-	-	-	-	828,715
Transfers (out)	-	-	-	-	-	-	(4,046,748)
Issuance of bank loan	-	-	-	-	-	-	200,000
Issuance of capital lease obligation	-	-	-	-	-	-	1,007,080
Total other financing sources (uses)	-	35,762	-	-	-	-	(2,010,953)
Net change in fund balances	42,275	(80,713)	152,419	43,045	(35,716)	285,009	6,028
Fund balances (deficit), beginning of period, as previously stated	77,419	80,713	137,390	35,797	-	-	28,528,758
Prior period adjustment	-	-	-	-	509,854	-	654,068
Fund balances (deficit), beginning of period, as restated	77,419	80,713	137,390	35,797	509,854	-	29,182,826
Fund balances (deficit), end of period	\$ 119,694	\$ -	\$ 289,809	\$ 78,842	\$ 474,138	\$ 285,009	\$ 29,188,854

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

For The Year Ended September 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues				
Intergovernmental				
Motor fuel tax allotments	\$ 7,770,000	\$ 7,770,000	\$ 3,695,742	\$ (4,074,258)
Charges for services	-	-	45,458	45,458
Investment income	2,000	2,000	4,307	2,307
Total revenues	7,772,000	7,772,000	3,745,507	(4,026,493)
Expenditures, current				
Highways and streets				
Personnel	1,061,708	1,061,708	1,061,042	(666)
Supplies and services	2,752,000	2,752,000	2,153,170	(598,830)
Total expenditures, current	3,813,708	3,813,708	3,214,212	(599,496)
Capital outlay	4,921,809	4,921,809	1,453,757	(3,468,052)
Total expenditures	8,735,517	8,735,517	4,667,969	(4,067,548)
Excess of revenues over (under) expenditures	(963,517)	(963,517)	(922,462)	41,055
Other financing sources (uses)				
Transfers (out)	(1,425,538)	(1,425,538)	(1,343,117)	82,421
Total other financing sources (uses)	(1,425,538)	(1,425,538)	(1,343,117)	82,421
Net change in fund balance	\$ (2,389,055)	\$ (2,389,055)	(2,265,579)	\$ 123,476
Fund balance, beginning of period,				
as previously stated			6,098,168	
Prior period adjustment			144,214	
Total fund balance, beginning of period,				
as restated			6,242,382	
Total fund balance, end of period			\$ 3,976,803	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 1,040,000	\$ 961,690	\$ (78,310)
Total revenues	1,040,000	961,690	(78,310)
Expenditures, current			
Judicial			
Personnel	430,190	413,910	(16,280)
Supplies and services	456,000	280,478	(175,522)
Total expenditures, current	886,190	694,388	(191,802)
Capital outlay	100,000	14,738	(85,262)
Total expenditures	986,190	709,126	(277,064)
Excess of revenues over (under) expenditures	53,810	252,564	198,754
Other financing sources (uses)			
Transfers (out)	(50,000)	(50,000)	-
Total other financing sources (uses)	(50,000)	(50,000)	-
Net change in fund balance	<u>\$ 3,810</u>	<u>202,564</u>	<u>\$ 198,754</u>
Fund balance, beginning of period		543,649	
Fund balance, end of period		<u>\$ 746,213</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 41,000	\$ 42,616	\$ 1,616
Total revenues	41,000	42,616	1,616
Expenditures, current			
General government			
Personnel	48,662	49,497	835
Total expenditures, current	48,662	49,497	835
Net change in fund balance	<u>\$ (7,662)</u>	<u>(6,881)</u>	<u>\$ 781</u>
Fund balance, beginning of period		26,137	
Fund balance, end of period		<u>\$ 19,256</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 45,000	\$ 43,328	\$ (1,672)
Total revenues	45,000	43,328	(1,672)
Expenditures, current			
General government			
Supplies and services	43,000	19,080	(23,920)
Total expenditures, current	43,000	19,080	(23,920)
Capital outlay	7,000	-	(7,000)
Total expenditures	50,000	19,080	(30,920)
Net change in fund balance	<u>\$ (5,000)</u>	24,248	<u>\$ 29,248</u>
Fund balance, beginning of period		230,781	
Fund balance, end of period		<u>\$ 255,029</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 570,000	\$ 575,386	\$ 5,386
Total revenues	570,000	575,386	5,386
Expenditures, current			
General government			
Personnel	386,000	326,272	(59,728)
Supplies and services	85,770	77,879	(7,891)
Total expenditures, current	471,770	404,151	(67,619)
Net change in fund balance	<u>\$ 98,230</u>	171,235	<u>\$ 73,005</u>
Fund balance, beginning of period		1,146,686	
Fund balance, end of period		<u>\$ 1,317,921</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 640,000	\$ 581,890	\$ (58,110)
Total revenues	640,000	581,890	(58,110)
Expenditures, current			
Judicial			
Personnel	280,200	271,412	(8,788)
Total expenditures, current	280,200	271,412	(8,788)
Excess of revenues over (under) expenditures	359,800	310,478	(49,322)
Other financing sources (uses)			
Transfers (out)	(360,000)	(360,000)	-
Total other financing sources (uses)	(360,000)	(360,000)	-
Net change in fund balance	<u>\$ (200)</u>	<u>(49,522)</u>	<u>\$ (49,322)</u>
Fund balance (deficit), beginning of period		<u>(24,129)</u>	
Fund balance (deficit), end of period		<u>\$ (73,651)</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 385,000	\$ 344,707	\$ (40,293)
Total revenues	385,000	344,707	(40,293)
Expenditures			
None	-	-	-
Excess of revenues over (under) expenditures	385,000	344,707	(40,293)
Other financing sources (uses)			
Transfers (out)	(385,000)	(345,599)	39,401
Total other financing sources (uses)	(385,000)	(345,599)	39,401
Net change in fund balance	<u>\$ -</u>	<u>(892)</u>	<u>\$ (892)</u>
Fund balance (deficit), beginning of period		<u>(383)</u>	
Fund balance (deficit), end of period		<u>\$ (1,275)</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 7,000	\$ 6,833	\$ (167)
Total revenues	7,000	6,833	(167)
Expenditures, current			
Judicial			
Supplies and services	7,200	6,000	(1,200)
Total expenditures, current	7,200	6,000	(1,200)
Net change in fund balance	\$ (200)	833	\$ 1,033
Fund balance (deficit), beginning of period		(6,488)	
Fund balance (deficit), end of period		\$ (5,655)	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 100,000	\$ 104,484	\$ 4,484
Total revenues	100,000	104,484	4,484
Expenditures, current			
Judicial			
Personnel	93,468	88,410	(5,058)
Total expenditures, current	93,468	88,410	(5,058)
Net change in fund balance	<u>\$ 6,532</u>	16,074	<u>\$ 9,542</u>
Fund balance, beginning of period		10,033	
Fund balance, end of period		<u>\$ 26,107</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 109,000	\$ 103,580	\$ (5,420)
Other	-	183	183
Total revenues	109,000	103,763	(5,237)
Expenditures, current			
Judicial			
Supplies and services	142,130	141,180	(950)
Total expenditures, current	142,130	141,180	(950)
Net change in fund balance	<u>\$ (33,130)</u>	<u>(37,417)</u>	<u>\$ (4,287)</u>
Fund balance, beginning of period		58,390	
Fund balance, end of period		<u>\$ 20,973</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 2,200,000	\$ 2,272,934	\$ 72,934
Total revenues	2,200,000	2,272,934	72,934
Expenditures, current			
Public safety			
Supplies and services	1,750,700	1,757,568	6,868
Total expenditures, current	1,750,700	1,757,568	6,868
Capital outlay	100,000	-	(100,000)
Total expenditures	1,850,700	1,757,568	(93,132)
Excess of revenues over (under) expenditures	349,300	515,366	166,066
Other financing sources (uses)			
Transfers (out)	(476,250)	(476,250)	-
Total other financing sources (uses)	(476,250)	(476,250)	-
Net change in fund balance	<u>\$ (126,950)</u>	39,116	<u>\$ 166,066</u>
Fund balance, beginning of period		2,659,666	
Fund balance, end of period		<u>\$ 2,698,782</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 420,000	\$ 431,224	\$ 11,224
Total revenues	420,000	431,224	11,224
Expenditures, current			
Public safety			
Supplies and services	502,000	320,154	(181,846)
Total expenditures, current	502,000	320,154	(181,846)
Capital outlay	115,000	71,148	(43,852)
Total expenditures	617,000	391,302	(225,698)
Excess of revenues over (under) expenditures	(197,000)	39,922	236,922
Other financing sources (uses)			
Transfers (out)	-	(32,387)	(32,387)
Total other financing sources (uses)	-	(32,387)	(32,387)
Net change in fund balance	<u>\$ (197,000)</u>	7,535	<u>\$ 204,535</u>
Fund balance, beginning of period		652,268	
Fund balance, end of period		<u>\$ 659,803</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 95,000	\$ 89,220	\$ (5,780)
Total revenues	95,000	89,220	(5,780)
Expenditures, current			
Public Safety			
Supplies and services	94,000	89,485	(4,515)
Total expenditures, current	94,000	89,485	(4,515)
Net change in fund balance	<u>\$ 1,000</u>	(265)	<u>\$ (1,265)</u>
Fund balance, beginning of period		5,539	
Fund balance, end of period		<u>\$ 5,274</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 100,000	\$ 107,185	\$ 7,185
Intergovernmental	-	9,191	9,191
Total revenues	100,000	116,376	16,376
Expenditures, current			
Public Safety			
Personnel	50,000	50,000	-
Supplies and services	56,090	33,849	(22,241)
Total expenditures, current	106,090	83,849	(22,241)
Excess of revenues over (under) expenditures	(6,090)	32,527	38,617
Net change in fund balance	<u>\$ (6,090)</u>	<u>32,527</u>	<u>\$ 38,617</u>
Fund balance (deficit), beginning of period		(5,640)	
Fund balance, end of period		<u>\$ 26,887</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 35,000	\$ 45,665	\$ 10,665
Total revenues	35,000	45,665	10,665
Expenditures, current			
Judicial			
Personnel	46,434	47,534	1,100
Total expenditures, current	46,434	47,534	1,100
Net change in fund balance	\$ (11,434)	(1,869)	\$ 9,565
Fund balance (deficit), beginning of period		(112,196)	
Fund balance (deficit), end of period		\$ (114,065)	

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues				
Property taxes, net	\$ 1,450,000	\$ 1,450,000	\$ 1,449,538	\$ (462)
Intergovernmental	1,337,000	1,337,000	1,111,988	(225,012)
Other	-	-	1,074	1,074
Total revenues	2,787,000	2,787,000	2,562,600	(224,400)
Expenditures, current				
Public safety				
Personnel	2,417,906	2,467,906	2,403,163	(64,743)
Supplies and services	549,320	549,320	536,314	(13,006)
Total expenditures, current	2,967,226	3,017,226	2,939,477	(77,749)
Total expenditures	2,967,226	3,017,226	2,939,477	(77,749)
Net change in fund balance	\$ (180,226)	\$ (230,226)	(376,877)	\$ (146,651)
Fund balance, beginning of period			287,404	
Fund balance (deficit), end of period			\$ (89,473)	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 283,000	\$ 283,197	\$ 197
Total revenues	283,000	283,197	197
Expenditures, current			
General government			
Personnel	307,268	182,722	(124,546)
Supplies and services	65,132	47,043	(18,089)
Total expenditures, current	372,400	229,765	(142,635)
Capital outlay	30,300	21,392	(8,908)
Total expenditures	402,700	251,157	(151,543)
Excess of revenues over (under) expenditures	(119,700)	32,040	151,740
Other financing sources (uses)			
Transfers in	110,000	110,473	473
Total other financing sources (uses)	110,000	110,473	473
Net change in fund balance	\$ (9,700)	142,513	\$ 152,213
Fund balance, beginning of period		136,081	
Fund balance, end of period		\$ 278,594	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 350,000	\$ 345,528	\$ (4,472)
Total revenues	350,000	345,528	(4,472)
Expenditures			
None	-	-	-
Excess of revenues over (under) expenditures	350,000	345,528	(4,472)
Other financing sources (uses)			
Transfers (out)	(350,000)	(345,528)	4,472
Total other financing sources (uses)	(350,000)	(345,528)	4,472
Net change in fund balance	\$ -	-	\$ -
Fund balance, beginning of period		-	
Fund balance, end of period		\$ -	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 71,000	\$ 71,385	\$ 385
Intergovernmental	-	130	130
Other	30,000	43,026	13,026
Total revenues	101,000	114,541	13,541
Expenditures, current			
General government			
Personnel	91,236	88,962	(2,274)
Supplies and services	64,330	62,350	(1,980)
Total expenditures, current	155,566	151,312	(4,254)
Capital outlay	136,000	111,958	(24,042)
Total expenditures	291,566	263,270	(28,296)
Excess of revenues over (under) expenditures	(190,566)	(148,729)	41,837
Other financing sources (uses)			
Transfers in	50,000	50,000	-
Total other financing sources (uses)	50,000	50,000	-
Net change in fund balance	\$ (140,566)	(98,729)	\$ 41,837
Fund balance, beginning of period		100,379	
Fund balance, end of period		\$ 1,650	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 143,000	\$ 142,452	\$ (548)
Intergovernmental	266,000	328,425	62,425
Other	105,000	53,139	(51,861)
Total revenues	514,000	524,016	10,016
Expenditures, current			
Judicial			
Personnel	475,240	462,389	(12,851)
Supplies and services	64,600	75,112	10,512
Total expenditures, current	539,840	537,501	(2,339)
Net change in fund balance	\$ (25,840)	(13,485)	\$ 12,355
Fund balance, beginning of period		4,790	
Fund balance (deficit), end of period		\$ (8,695)	

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

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 2,584,880	\$ 2,582,480	\$ (2,400)
Intergovernmental revenues	6,428,730	5,014,854	(1,413,876)
Charges for services	820,175	864,322	44,147
Licenses and permits	781,275	777,401	(3,874)
Miscellaneous	57,045	54,731	(2,314)
Total revenues	10,672,105	9,293,788	(1,378,317)
Expenditures, current			
Health and welfare			
Personnel	6,961,290	4,793,531	(2,167,759)
Supplies and services	3,590,258	3,547,410	(42,848)
Total expenditures, current	10,551,548	8,340,941	(2,210,607)
Capital outlay	119,800	31,220	(88,580)
Total expenditures	10,671,348	8,372,161	(2,299,187)
Net change in fund balance	\$ 757	921,627	\$ 920,870
Fund balance, beginning of period		5,987,451	
Fund balance, end of period		\$ 6,909,078	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Taxes	\$ 2,513,000	\$ 2,511,211	\$ (1,789)
Intergovernmental revenues	-	1,166,554	1,166,554
Charges for services	2,946,000	861,367	(2,084,633)
Other	35,000	-	(35,000)
Total revenues	5,494,000	4,539,132	(954,868)
Expenditures, current			
Highway and streets			
Personnel	2,351,161	2,009,716	(341,445)
Supplies and services	2,008,010	930,893	(1,077,117)
Total expenditures, current	4,359,171	2,940,609	(1,418,562)
Debt Service			
Principal	-	573,796	573,796
Interest	-	46,613	46,613
Total debt service	-	620,409	620,409
Capital outlay	1,160,250	1,916,124	755,874
Total expenditures	5,519,421	5,477,142	(42,279)
Excess of revenues over (under) expenditures	(25,421)	(938,010)	(912,589)
Other financing sources (uses)			
Issuance of bank loan	-	200,000	200,000
Issuance of capital lease	-	1,007,080	1,007,080
Transfers in	-	250,000	250,000
Transfers out	(485,000)	-	485,000
Total other financing sources (uses)	(485,000)	1,457,080	1,942,080
Net change in fund balance	\$ (510,421)	519,070	\$ 1,029,491
Fund balance, beginning of period		3,747,015	
Fund balance, end of period		\$ 4,266,085	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 373,000	\$ 373,020	\$ 20
Intergovernmental	355,000	39,920	(315,080)
Total revenues	728,000	412,940	(315,060)
Expenditures, current			
Highways and streets			
Personnel	141,561	140,867	(694)
Supplies and services	518,000	34,497	(483,503)
Total expenditures, current	659,561	175,364	(484,197)
Expenditures, debt service			
Capital lease principal	-	370,609	370,609
Interest and fiscal charges	-	5,419	5,419
Total expenditures, debt service	-	376,028	376,028
Capital outlay	884,084	195,031	(689,053)
Total expenditures	1,543,645	746,423	(797,222)
Other financing sources (uses)			
Transfers in	200,000	200,000	-
Total other financing sources (uses)	200,000	200,000	-
Net change in fund balance	<u>\$ (615,645)</u>	<u>(133,483)</u>	<u>\$ 482,162</u>
Fund balance, beginning of period		1,093,149	
Fund balance, end of period		<u>\$ 959,666</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 1,762,000	\$ 1,761,212	\$ (788)
Intergovernmental	342,000	3,229	(338,771)
Total revenues	2,104,000	1,764,441	(339,559)
Expenditures, current			
None	-	-	-
Capital outlay	205,000	164,465	(40,535)
Total expenditures	205,000	164,465	(40,535)
Excess of revenues over (under) expenditures	1,899,000	1,599,976	(299,024)
Other financing sources (uses)			
Transfers (out)	(1,425,538)	(1,343,867)	81,671
Total other financing sources (uses)	(1,425,538)	(1,343,867)	81,671
Net change in fund balance	\$ 473,462	256,109	\$ (217,353)
Fund balance, beginning of period		2,226,121	
Fund balance, end of period		\$ 2,482,230	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 565,000	\$ 563,984	\$ (1,016)
Intergovernmental revenue	-	1,031	1,031
Total revenues	565,000	565,015	15
Expenditures, current			
Health and welfare			
Supplies and services	567,445	555,243	(12,202)
Total expenditures, current	567,445	555,243	(12,202)
Net change in fund balance	\$ (2,445)	9,772	\$ 12,217
Fund balance, beginning of period		175,227	
Fund balance, end of period		\$ 184,999	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes, net	\$ 3,849,000	\$ 3,810,353	\$ (38,647)
Intergovernmental	1,134,000	1,095,479	(38,521)
Miscellaneous	57,000	7,515	(49,485)
Total revenues	5,040,000	4,913,347	(126,653)
Expenditures, current			
General government			
Personnel	496,436	443,232	(53,204)
Public safety			
Personnel	2,509,621	2,411,766	(97,855)
Highways and streets			
Personnel	197,078	189,575	(7,503)
Health and welfare			
Personnel	883,107	849,469	(33,638)
Judicial			
Personnel	903,065	901,120	(1,945)
Total expenditures, current	4,989,307	4,795,162	(194,145)
Net change in fund balance	\$ 50,693	118,185	\$ 67,492
Fund balance, beginning of period		1,755,539	
Fund balance, end of period		\$ 1,873,724	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 72,000	\$ 64,266	\$ (7,734)
Expenditures, current			
Public safety			
Supplies and services	-	24,627	24,627
Capital outlay	72,286	-	(72,286)
Total expenditures, current	72,286	24,627	(47,659)
Other financing sources (uses)			
Transfers in	-	218,931	218,931
Total other financing sources (uses)	-	218,931	218,931
Net change in fund balance	<u>\$ (286)</u>	<u>258,570</u>	<u>\$ 258,856</u>
Fund balance (deficit), beginning of period		(258,570)	
Fund balance, end of period		<u>\$ -</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 356,000	\$ 165,465	\$ (190,535)
Total revenues	356,000	165,465	(190,535)
Expenditures, current			
Public safety			
Personnel	356,022	340,637	(15,385)
Total expenditures, current	356,022	340,637	(15,385)
Excess of revenues over (under) expenditures	(22)	(175,172)	(175,150)
Other financing sources (uses)			
Transfers in	-	175,173	175,173
Total other financing sources (uses)	-	175,173	175,173
Net change in fund balance	<u>\$ (22)</u>	1	<u>\$ 23</u>
Fund balance (deficit), beginning of period		20,295	
Fund balance, end of period		<u>\$ 20,296</u>	

County of Winnebago, Illinois

FEMA Grant Fund

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

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 350,000	\$ 314,490	\$ (35,510)
Expenditures			
Public safety			
Supplies and services	825,000	494,290	(330,710)
Total expenditures	825,000	494,290	(330,710)
Net change in fund balance	<u>\$ (475,000)</u>	(179,800)	<u>\$ 295,200</u>
Fund balance (deficit), beginning of period		(143,100)	
Fund balance (deficit), end of period		<u>\$ (322,900)</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 2,044,796	\$ 1,602,571	\$ (442,225)
Total revenues	2,044,796	1,602,571	(442,225)
Expenditures, current			
Judicial			
Personnel	493,302	393,830	(99,472)
Supplies and services	2,010,901	1,314,751	(696,150)
Total expenditures, current	2,504,203	1,708,581	(795,622)
Capital outlay	22,080	-	(22,080)
Total expenditures	2,526,283	1,708,581	(817,702)
Excess of revenues over (under) expenditures	(481,487)	(106,010)	375,477
Other financing sources (uses)			
Transfers in	-	38,376	38,376
Total other financing sources (uses)	-	38,376	38,376
Net change in fund balance	<u>\$ (481,487)</u>	<u>(67,634)</u>	<u>\$ 413,853</u>
Fund balance, beginning of period		25,696	
Fund balance (deficit), end of period		<u>\$ (41,938)</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 228,000	\$ 217,518	\$ (10,482)
Total revenues	228,000	217,518	(10,482)
Expenditures, current			
Judicial			
Personnel	100,736	101,045	309
Supplies and services	121,850	128,841	6,991
Total expenditures, current	222,586	229,886	7,300
Net change in fund balance	<u>\$ 5,414</u>	<u>(12,368)</u>	<u>\$ (17,782)</u>
Fund balance, beginning of period		<u>(43,368)</u>	
Fund balance (deficit), end of period		<u>\$ (55,736)</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 8,000	\$ 7,080	\$ (920)
Investment income	-	1	1
Total revenues	8,000	7,081	(919)
Expenditures, current			
Judicial			
Supplies and services	6,000	5,238	(762)
Total expenditures, current	6,000	5,238	(762)
Net change in fund balance	<u>\$ 2,000</u>	1,843	<u>\$ (157)</u>
Fund balance, beginning of period		12,416	
Fund balance, end of period		<u>\$ 14,259</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ -	\$ 57,135	\$ 57,135
Total revenues	-	57,135	57,135
Expenditures, current			
General government			
Supplies and services	85,000	14,860	(70,140)
Total expenditures, current	85,000	14,860	(70,140)
Net change in fund balance	<u>\$ (85,000)</u>	42,275	<u>\$ 127,275</u>
Fund balance, beginning of period		77,419	
Fund balance, end of period		<u>\$ 119,694</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Charges for services	\$ 1,180,000	\$ 1,146,492	\$ (33,508)
Licenses and permits	1,405,000	1,336,014	(68,986)
Other	115,000	46,988	(68,012)
Total revenues	2,700,000	2,529,494	(170,506)
Expenditures, current			
Personnel	1,979,593	1,807,231	(172,362)
Supplies and services	751,590	729,755	(21,835)
Total expenditures, current	2,731,183	2,536,986	(194,197)
Capital outlay	57,500	28,224	(29,276)
Total expenditures	2,788,683	2,565,210	(223,473)
Net change in fund balance	\$ (88,683)	(35,716)	\$ 52,967
Fund balance, beginning of period, as previously stated		-	
Prior period adjustment		509,854	
Total fund balance, beginning of period, as restated		509,854	
Total fund balance, end of period		\$ 474,138	

County of Winnebago, Illinois

Animal Services Donation Fund

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

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Other	\$ -	\$ 287,009	\$ 287,009
Total revenues	-	287,009	287,009
Expenditures, current			
General government			
Supplies and services	2,000	2,000	-
Total expenditures, current	2,000	2,000	-
Net change in fund balance	<u>\$ (2,000)</u>	285,009	<u>\$ 287,009</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 285,009</u>	



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.

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.

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.

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.

DEBT SERVICE FUNDS (continued)

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

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

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

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

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

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

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

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

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 Bonds 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.

DEBT SERVICE FUNDS (continued)

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.

2015A Debt Certificates Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2015A Debt Certificates issued in 2015.

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

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

2017A General Obligation Debt Certificates Fund - Used to account for expenditures related to the principal, interest, and administrative payments on the 2017A debt certificates issued in 2017 for the purpose of financing and equipping motor vehicles used by the Sheriff's Department.

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

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

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

As of September 30, 2017

	2006B Federal Aid Matching Tax Bond Fund	2006B Motor Fuel Tax Bond Fund	2007A Federal Aid Matching Bond Fund	2007B Motor Fuel Tax Bond Fund	2006E Refunding Alternate Revenue Bond Fund
Assets					
Cash and cash equivalents	\$ 422,092	\$ 424,927	\$ 348,112	\$ 346,617	\$ 75,467
Total assets	\$ 422,092	\$ 424,927	\$ 348,112	\$ 346,617	\$ 75,467
Liabilities and fund balances					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
Fund balances (deficit)					
Restricted for debt service	422,092	424,927	348,112	346,617	75,467
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	422,092	424,927	348,112	346,617	75,467
Total liabilities and fund balances (deficit)	\$ 422,092	\$ 424,927	\$ 348,112	\$ 346,617	\$ 75,467

Court and Case Management Debt Service Fund	2008A Debt Certificates	2010A Tort Bond Fund	2010 Debt Certificate Fund	2011B General Obligation Refunding Bonds Fund	2012A General Obligation Refunding Bonds Fund	2012B General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund
\$ 588,959	\$ 1,895	\$ 808,419	\$ 307,080	\$ 1,058,291	\$ -	\$ 463,212	\$ 246,179
\$ 588,959	\$ 1,895	\$ 808,419	\$ 307,080	\$ 1,058,291	\$ -	\$ 463,212	\$ 246,179
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,333	\$ -	\$ -
-	-	-	-	-	1,333	-	-
588,959	1,895	808,419	307,080	1,058,291	-	463,212	246,179
-	-	-	-	-	(1,333)	-	-
588,959	1,895	808,419	307,080	1,058,291	(1,333)	463,212	246,179
\$ 588,959	\$ 1,895	\$ 808,419	\$ 307,080	\$ 1,058,291	\$ -	\$ 463,212	\$ 246,179

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

As of September 30, 2017

	2012D General Obligation Refunding Bonds Fund	2012E Debt Certificate Fund	2012F Debt Certificate Fund	2012G Debt Certificate Fund	2013A Series Refunding Bonds Fund
Assets					
Cash and cash equivalents	\$ 996,515	\$ 673	\$ 60,960	\$ 29,267	\$ 2,670,314
Total assets	\$ 996,515	\$ 673	\$ 60,960	\$ 29,267	\$ 2,670,314
Liabilities and fund balance					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
Fund balances (deficit)					
Restricted for debt service	996,515	673	60,960	29,267	2,670,314
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	996,515	673	60,960	29,267	2,670,314
Total liabilities and fund balances (deficit)	\$ 996,515	\$ 673	\$ 60,960	\$ 29,267	\$ 2,670,314

2013B Series Refunding Bonds Fund	2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	Total
\$ 96,538	\$ 1,361	\$ 58	\$ -	\$ 17,716	\$ 1,525	\$ 1,372	\$ 3,919	\$ 5,257	\$ 8,976,725
\$ 96,538	\$ 1,361	\$ 58	\$ -	\$ 17,716	\$ 1,525	\$ 1,372	\$ 3,919	\$ 5,257	\$ 8,976,725
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,333
-	-	-	-	-	-	-	-	-	1,333
96,538	1,361	58	-	17,716	1,525	1,372	3,919	5,257	8,976,725
-	-	-	-	-	-	-	-	-	(1,333)
96,538	1,361	58	-	17,716	1,525	1,372	3,919	5,257	8,975,392
\$ 96,538	\$ 1,361	\$ 58	\$ -	\$ 17,716	\$ 1,525	\$ 1,372	\$ 3,919	\$ 5,257	\$ 8,976,725

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

For The Year Ended September 30, 2017

	2006B Federal Aid Matching Tax Bond Fund	2006B Motor Fuel Tax Bond Fund	2007A Federal Aid Matching Bond Fund	2007B Motor Fuel Tax Bond Fund	2006E Refunding Alternate Revenue Bond Fund
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures, current					
None	-	-	-	-	-
Total expenditures, current	-	-	-	-	-
Expenditures, debt service					
Bond principal	392,500	392,500	280,000	280,000	70,000
Interest and fiscal charges	8,830	8,831	58,225	57,475	3,395
Total expenditures, debt service	401,330	401,331	338,225	337,475	73,395
Total expenditures	401,330	401,331	338,225	337,475	73,395
Excess of revenues over (under) expenditures	(401,330)	(401,331)	(338,225)	(337,475)	(73,395)
Other financing sources (uses)					
Transfers in	379,625	379,625	338,225	337,475	-
Transfers (out)	-	-	-	-	(332,445)
Issuance of refunding bonds	-	-	-	-	-
Issuance of general obligation debt certificates	-	-	-	-	-
Premium on general obligation debt certificates	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-
Total other financing sources (uses)	379,625	379,625	338,225	337,475	(332,445)
Net change in fund balances	(21,705)	(21,706)	-	-	(405,840)
Fund balances (deficit), beginning of period	443,797	446,633	348,112	346,617	481,307
Fund balances (deficit), end of period	\$ 422,092	\$ 424,927	\$ 348,112	\$ 346,617	\$ 75,467

Court and Case Management Debt Service Fund	2008A Debt Certificates	2010A Tort Bond Fund	2010 Debt Certificate Fund	2011B General Obligation Refunding Bonds Fund	2012A General Obligation Refunding Bonds Fund	2012B General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,088	\$ -	\$ 268,050
218,150	446,034	-	28,231	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
218,150	446,034	-	28,231	-	57,088	-	268,050
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
555,000	405,000	585,000	185,000	1,020,000	48,729	420,000	210,000
58,557	41,034	222,985	133,327	45,450	9,136	47,228	60,878
613,557	446,034	807,985	318,327	1,065,450	57,865	467,228	270,878
613,557	446,034	807,985	318,327	1,065,450	57,865	467,228	270,878
(395,407)	-	(807,985)	(290,096)	(1,065,450)	(777)	(467,228)	(2,828)
395,406	-	807,236	290,097	1,065,450	777	476,250	2,828
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
395,406	-	807,236	290,097	1,065,450	777	476,250	2,828
(1)	-	(749)	1	-	-	9,022	-
588,960	1,895	809,168	307,079	1,058,291	(1,333)	454,190	246,179
\$ 588,959	\$ 1,895	\$ 808,419	\$ 307,080	\$ 1,058,291	\$ (1,333)	\$ 463,212	\$ 246,179

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, 2017

	2012D General Obligation Refunding Bonds Fund	2012E Debt Certificate Fund	2012F Debt Certificate Fund	2012G Debt Certificate Fund	2013A Series Refunding Bonds Fund	2013B Series Refunding Bonds Fund
Revenues						
Intergovernmental	\$ -	\$ 317,275	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	317,275	-	-	-	-
Expenditures, current						
None	-	-	-	-	-	-
Total expenditures, current	-	-	-	-	-	-
Expenditures, debt service						
Bond principal	860,000	270,000	-	-	1,910,000	-
Interest and fiscal charges	175,653	46,953	124,172	50,828	1,453,738	189,128
Total expenditures, current	1,035,653	316,953	124,172	50,828	3,363,738	189,128
Total expenditures	1,035,653	316,953	124,172	50,828	3,363,738	189,128
Excess of revenues over (under) expenditures	(1,035,653)	322	(124,172)	(50,828)	(3,363,738)	(189,128)
Other financing sources (uses)						
Transfers in	1,035,654	-	125,000	51,000	3,363,738	189,128
Transfers (out)	-	-	-	-	(493,198)	-
Issuance of refunding bonds	-	-	-	-	-	-
Issuance of general obligation debt	-	-	-	-	-	-
Premium on general obligation debt	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	1,035,654	-	125,000	51,000	2,870,540	189,128
Net change in fund balances	1	322	828	172	(493,198)	-
Fund balances (deficit), beginning of period	996,514	351	60,132	29,095	3,163,512	96,538
Fund balances (deficit), end of period	\$ 996,515	\$ 673	\$ 60,960	\$ 29,267	\$ 2,670,314	\$ 96,538

2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	Total
\$ 706,675	\$ 330,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,679,807
-	-	-	-	-	-	-	-	692,415
-	-	-	-	-	-	1,830	-	1,830
-	-	-	4,144	-	-	-	5,257	9,401
706,675	330,719	-	4,144	-	-	1,830	5,257	2,383,453
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
475,000	215,000	275,000	-	-	-	-	-	8,848,729
231,353	115,397	112,450	125,000	212,437	68,855	109,454	155,262	3,926,031
706,353	330,397	387,450	125,000	212,437	68,855	109,454	155,262	12,774,760
706,353	330,397	387,450	125,000	212,437	68,855	109,454	155,262	12,774,760
322	322	(387,450)	(120,856)	(212,437)	(68,855)	(107,624)	(150,005)	(10,391,307)
-	-	387,450	125,000	588,500	9,540	27,252	-	10,375,256
-	-	-	-	-	-	-	-	(825,643)
-	-	-	-	5,420,000	-	3,085,000	9,080,000	17,585,000
-	-	-	-	-	50,000	-	-	50,000
-	-	-	-	18,213	10,687	120,943	1,093,051	1,242,894
-	-	-	-	(5,812,751)	-	(3,121,652)	(10,017,789)	(18,952,192)
-	-	387,450	125,000	213,962	70,227	111,543	155,262	9,475,315
322	322	-	4,144	1,525	1,372	3,919	5,257	(915,992)
1,039	(264)	-	13,572	-	-	-	-	9,891,384
\$ 1,361	\$ 58	\$ -	\$ 17,716	\$ 1,525	\$ 1,372	\$ 3,919	\$ 5,257	\$ 8,975,392

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	392,500	392,500	-
Interest and fiscal charges	9,207	8,830	(377)
Total expenditures, debt service	401,707	401,330	(377)
Excess of revenues over (under) expenditures	(401,707)	(401,330)	377
Other financing sources (uses)			
Transfers in	411,000	379,625	(31,375)
Total other financing sources (uses)	411,000	379,625	(31,375)
Net change in fund balance	<u>\$ 9,293</u>	<u>(21,705)</u>	<u>\$ (30,998)</u>
Fund balance, beginning of period		443,797	
Fund balance, end of period		<u>\$ 422,092</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	392,500	392,500	-
Interest and fiscal charges	9,207	8,831	(376)
Total expenditures, debt service	401,707	401,331	(376)
Excess of revenues over (under) expenditures	(401,707)	(401,331)	(376)
Other financing sources (uses)			
Transfers in	411,000	379,625	(31,375)
Total other financing sources (uses)	411,000	379,625	(31,375)
Net change in fund balance	<u>\$ 9,293</u>	<u>(21,706)</u>	<u>\$ (31,751)</u>
Fund balance, beginning of period		446,633	
Fund balance, end of period		<u>\$ 424,927</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	280,000	280,000	-
Interest and fiscal charges	95,225	58,225	(37,000)
Total expenditures, debt service	375,225	338,225	(37,000)
Excess of revenues over (under) expenditures	(375,225)	(338,225)	37,000
Other financing sources (uses)			
Transfers in	380,000	338,225	(41,775)
Total other financing sources (uses)	380,000	338,225	(41,775)
Net change in fund balance	<u>\$ 4,775</u>	<u>-</u>	<u>\$ (4,775)</u>
Fund balance, beginning of period		348,112	
Fund balance, end of period		<u>\$ 348,112</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	280,000	280,000	-
Interest and fiscal charges	95,225	57,475	(37,750)
Total expenditures, debt service	375,225	337,475	(37,750)
Excess of revenues over (under) expenditures	(375,225)	(337,475)	37,750
Other financing sources (uses)			
Transfers in	380,000	337,475	(42,525)
Total other financing sources (uses)	380,000	337,475	(42,525)
Net change in fund balance	\$ 4,775	-	\$ (4,775)
Fund balance, beginning of period		346,617	
Fund balance, end of period		\$ 346,617	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	70,000	70,000	-
Interest and fiscal charges	780,095	3,395	(776,700)
Total expenditures, debt service	850,095	73,395	(776,700)
Excess of revenues over (under) expenditures	(850,095)	(73,395)	776,700
Other financing sources (uses)			
Transfers in	851,000	-	(851,000)
Transfers out	-	(332,445)	(332,445)
Total other financing sources (uses)	851,000	(332,445)	(1,183,445)
Net change in fund balance	<u>\$ 905</u>	<u>(405,840)</u>	<u>\$ (406,745)</u>
Fund balance, beginning of period		481,307	
Fund balance, end of period		<u>\$ 75,467</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Fines and forfeitures	\$ 218,000	\$ 218,150	\$ 150
Expenditures, debt service			
Bond principal	555,000	555,000	-
Interest and fiscal charges	58,557	58,557	-
Total expenditures, debt service	613,557	613,557	-
Excess of revenues over (under) expenditures	(395,557)	(395,407)	150
Other financing sources (uses)			
Transfers in	410,000	395,406	(14,594)
Total other financing sources (uses)	410,000	395,406	(14,594)
Net change in fund balance	<u>\$ 14,443</u>	(1)	<u>\$ (14,444)</u>
Fund balance, beginning of period		588,960	
Fund balance, end of period		<u>\$ 588,959</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Fines and forfeitures	\$ 446,000	\$ 446,034	\$ 34
Expenditures, debt service			
Bond principal	405,000	405,000	-
Interest and fiscal charges	40,284	41,034	750
Total expenditures, debt service	445,284	446,034	750
Net change in fund balance	\$ 716	-	\$ (716)
Fund balance, beginning of period		1,895	
Fund balance, end of period		\$ 1,895	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Principal	585,000	585,000	-
Interest and fiscal charges	416,620	222,985	(193,635)
Total expenditures, debt service	1,001,620	807,985	(193,635)
Excess of revenues over (under) expenditures	(1,001,620)	(807,985)	193,635
Other financing sources (uses)			
Transfers in	1,018,000	807,236	(210,764)
Total other financing sources (uses)	1,018,000	807,236	(210,764)
Net change in fund balance	<u>\$ 16,380</u>	<u>(749)</u>	<u>\$ (17,129)</u>
Fund balance, beginning of period		809,168	
Fund balance, end of period		<u>\$ 808,419</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Fines and forfeitures	\$ 55,000	\$ 28,231	\$ (26,769)
Expenditures, debt service			
Bond principal	185,000	185,000	-
Interest and fiscal charges	132,976	133,327	351
Total expenditures, debt service	317,976	318,327	351
Excess of revenues over (under) expenditures	(262,976)	(290,096)	(27,120)
Other financing sources (uses)			
Transfers in	263,000	290,097	27,097
Total other financing sources (uses)	263,000	290,097	27,097
Net change in fund balance	\$ 24	1	\$ (23)
Fund balance, beginning of period		307,079	
Fund balance, end of period		\$ 307,080	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	1,020,000	1,020,000	-
Interest and fiscal charges	46,200	45,450	(750)
Total expenditures, debt service	1,066,200	1,065,450	(750)
Excess of revenues over (under) expenditures	(1,066,200)	(1,065,450)	750
Other financing sources (uses)			
Transfers in	1,036,000	1,065,450	29,450
Total other financing sources (uses)	1,036,000	1,065,450	29,450
Net change in fund balance	<u>\$ (30,200)</u>	<u>-</u>	<u>\$ 30,200</u>
Fund balance, beginning of period		1,058,291	
Fund balance, end of period		<u>\$ 1,058,291</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 56,000	\$ 57,088	\$ 1,088
Expenditures, debt service			
Bond principal	230,000	48,729	(181,271)
Interest and fiscal charges	41,850	9,136	(32,714)
Total expenditures, debt service	271,850	57,865	(213,985)
Excess of revenues (under) expenditures	(215,850)	(777)	215,073
Other financing sources (uses)			
Transfers in	-	777	777
Total other financing sources (uses)	-	777	777
Net change in fund balance	<u>\$ (215,850)</u>	<u>-</u>	<u>\$ 215,850</u>
Fund balance (deficit), beginning of period		(1,333)	
Fund balance (deficit), end of period		<u>\$ (1,333)</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	420,000	420,000	-
Interest and fiscal charges	47,550	47,228	(322)
Total expenditures, debt service	467,550	467,228	(322)
Excess of revenues over (under) expenditures	(467,550)	(467,228)	322
Other financing sources (uses)			
Transfers in	476,000	476,250	250
Total other financing sources (uses)	476,000	476,250	250
Net change in fund balance	<u>\$ 8,450</u>	<u>9,022</u>	<u>\$ 572</u>
Fund balance, beginning of period		<u>454,190</u>	
Fund balance, end of period		<u>\$ 463,212</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 268,000	\$ 268,050	\$ 50
Total revenues	268,000	268,050	50
Expenditures, debt service			
Bond principal	210,000	210,000	-
Interest and fiscal charges	61,200	60,878	(322)
Total expenditures, debt service	271,200	270,878	(322)
Excess of revenues (under) expenditures	(3,200)	(2,828)	372
Other financing sources (uses)			
Transfers in	-	2,828	2,828
Total other financing sources (uses)	-	2,828	2,828
Net change in fund balance	<u>\$ (3,200)</u>	<u>-</u>	<u>\$ 3,200</u>
Fund balance, beginning of period		246,179	
Fund balance, end of period		<u>\$ 246,179</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Principal	860,000	860,000	-
Interest and fiscal charges	175,975	175,653	(322)
Total expenditures, debt service	1,035,975	1,035,653	(322)
Excess of revenues (under) expenditures	(1,035,975)	(1,035,653)	322
Other financing sources (uses)			
Transfers in	1,058,000	1,035,654	(22,346)
Total other financing sources (uses)	1,058,000	1,035,654	(22,346)
Net change in fund balance	\$ 22,025	1	\$ (22,024)
Fund balance, beginning of period		996,514	
Fund balance, end of period		\$ 996,515	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 317,000	\$ 317,275	\$ 275
Total revenues	317,000	317,275	275
Expenditures, debt service			
Bond principal	270,000	270,000	-
Interest and fiscal charges	47,275	46,953	(322)
Total expenditures, debt service	317,275	316,953	(322)
Net change in fund balance	<u>\$ (275)</u>	<u>322</u>	<u>\$ 597</u>
Fund balance, beginning of period		<u>351</u>	
Fund balance, end of period		<u>\$ 673</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
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)	(124,172)	322
Other financing sources (uses)			
Transfers in	126,256	125,000	(1,256)
Total other financing sources (uses)	126,256	125,000	(1,256)
Net change in fund balance	<u>\$ 1,762</u>	<u>828</u>	<u>\$ (934)</u>
Fund balance, beginning of period		<u>60,132</u>	
Fund balance, end of period		<u>\$ 60,960</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
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)	(50,828)	322
Other financing sources (uses)			
Transfers in	51,600	51,000	(600)
Total other financing sources (uses)	51,600	51,000	(600)
Net change in fund balance	<u>\$ 450</u>	172	<u>\$ (278)</u>
Fund balance, beginning of period		29,095	
Fund balance, end of period		<u>\$ 29,267</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	1,910,000	1,910,000	-
Interest and fiscal charges	2,060,450	1,453,738	(606,712)
Total expenditures, debt service	3,970,450	3,363,738	(606,712)
Excess of revenues (under) expenditures	(3,970,450)	(3,363,738)	606,712
Other financing sources (uses)			
Transfers in	4,006,000	3,363,738	(642,262)
Transfers out	-	(493,198)	(493,198)
Total other financing sources (uses)	4,006,000	2,870,540	(1,135,460)
Net change in fund balance	\$ 35,550	(493,198)	\$ (528,748)
Fund balance, beginning of period		3,163,512	
Fund balance, end of period		\$ 2,670,314	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	189,450	189,128	(322)
Total expenditures, debt service	189,450	189,128	(322)
Excess of revenues over (under) expenditures	(189,450)	(189,128)	322
Other financing sources (uses)			
Transfers in	1,034,000	189,128	(844,872)
Total other financing sources (uses)	1,034,000	189,128	(844,872)
Net change in fund balance	<u>\$ 844,550</u>	<u>-</u>	<u>\$ (844,550)</u>
Fund balance, beginning of period		96,538	
Fund balance, end of period		<u>\$ 96,538</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 707,000	\$ 706,675	\$ (325)
Total revenues	707,000	706,675	(325)
Expenditures, debt service			
Bond principal	475,000	475,000	-
Interest and fiscal charges	230,925	231,353	428
Total expenditures, debt service	705,925	706,353	428
Net change in fund balance	<u>\$ 1,075</u>	322	<u>\$ (753)</u>
Fund balance, beginning of period		<u>1,039</u>	
Fund balance, end of period		<u>\$ 1,361</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 331,000	\$ 330,719	\$ (281)
Total revenues	331,000	330,719	(281)
Expenditures, debt service			
Principal	215,000	215,000	-
Interest and fiscal charges	115,719	115,397	(322)
Total expenditures, debt service	330,719	330,397	(322)
Net change in fund balance	\$ 281	322	\$ 41
Fund balance (deficit), beginning of period		(264)	
Fund balance, end of period		\$ 58	

County of Winnebago, Illinois

2015A Debt Certificates Fund

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

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Other	\$ -	\$ -	\$ -
Expenditures, debt service			
Bond principal	275,000	275,000	-
Interest and fiscal charges	112,450	112,450	-
Total expenditures, debt service	387,450	387,450	-
Excess of revenues over (under) expenditures	(387,450)	(387,450)	-
Other financing sources (uses)			
Transfers in	387,000	387,450	450
Total other financing sources (uses)	387,000	387,450	450
Net change in fund balance	<u>\$ (450)</u>	<u>-</u>	<u>\$ 450</u>
Fund balance, beginning of period			-
Fund balance, end of period		<u>\$ -</u>	

County of Winnebago, Illinois
2016A Refunding Bonds Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Other	\$ -	\$ 4,144	\$ 4,144
Expenditures, debt service			
Interest and fiscal charges	125,000	125,000	-
Total expenditures, debt service	125,000	125,000	-
Excess of revenues over (under) expenditures	(125,000)	(120,856)	4,144
Other financing sources (uses)			
Transfers in	100,000	125,000	25,000
Total other financing sources (uses)	100,000	125,000	25,000
Net change in fund balance	<u>\$ (25,000)</u>	4,144	<u>\$ 29,144</u>
Fund balance, beginning of period		13,572	
Fund balance, end of period		<u>\$ 17,716</u>	

County of Winnebago, Illinois

2016D Refunding Bonds Fund

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

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	95,302	212,437	117,135
Total expenditures, debt service	95,302	212,437	117,135
Excess of revenues over (under) expenditures	(95,302)	(212,437)	(117,135)
Other financing sources (uses)			
Issuance of refunding debt	-	5,420,000	5,420,000
Premium on general obligation debt issued	-	18,213	18,213
Transfers in	-	588,500	588,500
Payment to escrow agent	-	(5,812,751)	(5,812,751)
Total other financing sources (uses)	-	213,962	213,962
Net change in fund balance	<u>\$ (95,302)</u>	<u>1,525</u>	<u>\$ 96,827</u>
Fund balance, beginning of period			-
Fund balance, end of period		<u>\$ 1,525</u>	

County of Winnebago, Illinois
2017A General Obligation Debt Certificates Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, debt service			
Interest and fiscal charges	68,856	68,855	(1)
Total expenditures, debt service	68,856	68,855	(1)
Excess of revenues over (under) expenditures	(68,856)	(68,855)	1
Other financing sources (uses)			
General obligation debt issued	-	50,000	50,000
Premium on general obligation debt issued	-	10,687	10,687
Transfers in	-	9,540	9,540
Total other financing sources (uses)	-	70,227	70,227
Net change in fund balance	<u>\$ (68,856)</u>	<u>1,372</u>	<u>\$ 70,228</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 1,372</u>	

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 issue. The proceeds will be used to pay the costs of certain capital improvements to various county buildings.

2017A Project Fund - Used to account for the proceeds of the 2017A Debt Certificate issue. The proceeds will be used to pay the costs of purchasing and equipping motor vehicles to be used for the Sheriff's Department.

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

As of September 30, 2017

	Host Fee Fund	Juvenile Justice Center Remodel Fund
Assets		
Cash and investments	\$ 1,730,674	\$ 115,002
Receivable from other governments	1,216,184	-
Long-term receivable	760,000	-
Total assets	\$ 3,706,858	\$ 115,002
Liabilities and fund balances		
Liabilities		
Accounts payable	\$ 501,286	\$ -
Total liabilities	501,286	-
Deferred inflows of resources		
Unavailable revenue	760,000	-
Total deferred inflows of resources	760,000	-
Total liabilities and deferred inflows of resources	1,261,286	-
Fund balances		
Restricted for capital projects	-	115,002
Assigned for capital projects	2,445,572	-
Total fund balances	2,445,572	115,002
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,706,858	\$ 115,002

2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund	2013E Debt Certificates Project Fund	2015A Project Fund	2017A Project Fund	Total
\$ 531,490	\$ 522,070	\$ -	\$ 248,128	\$ 198	\$ 3,147,562
-	-	-	-	-	1,216,184
-	-	-	-	-	760,000
\$ 531,490	\$ 522,070	\$ -	\$ 248,128	\$ 198	\$ 5,123,746
\$ 45	\$ -	\$ -	\$ 15,224	\$ -	\$ 516,555
45	-	-	15,224	-	516,555
-	-	-	-	-	760,000
-	-	-	-	-	760,000
45	-	-	15,224	-	1,276,555
531,445	522,070	-	232,904	198	1,401,619
-	-	-	-	-	2,445,572
531,445	522,070	-	232,904	198	3,847,191
\$ 531,490	\$ 522,070	\$ -	\$ 248,128	\$ 198	\$ 5,123,746

County of Winnebago, Illinois

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

For The Year Ended September 30, 2017

	Host Fee Fund	Juvenile Justice Center Remodel Fund	2012F Alternate Revenue Bonds Fund
Revenues			
Charges for services	\$ 3,959,891	\$ -	\$ -
Other	40,000	-	-
Total revenues	3,999,891	-	-
Expenditures, current			
General government	2,056,844	-	45
Total expenditures, current	2,056,844	-	45
Debt Service			
Principal	2,012,081	-	-
Capital outlay	27,991	-	67,664
Total expenditures	4,096,916	-	67,709
Excess of revenues over (under) expenditures	(97,025)	-	(67,709)
Other financing sources (uses)			
Issuance of general obligation debt	-	-	-
Transfers in	-	-	-
Transfers (out)	(740,762)	-	-
Total other financing sources (uses)	(740,762)	-	-
Net change in fund balances	(837,787)	-	(67,709)
Fund balances (deficit), beginning of period	3,283,359	115,002	599,154
Fund balances, end of period	\$ 2,445,572	\$ 115,002	\$ 531,445

2012G Alternate Revenue Bonds Fund	2013E Debt Certificates Project Fund	2015A Project Fund	2017A Project Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ 3,959,891
-	-	-	-	40,000
-	-	-	-	3,999,891
-	-	-	-	2,056,889
-	-	-	-	2,056,889
-	-	-	-	2,012,081
47,580	-	39,871	1,569,802	1,752,908
47,580	-	39,871	1,569,802	5,821,878
(47,580)	-	(39,871)	(1,569,802)	(1,821,987)
-	-	-	1,570,000	1,570,000
-	14,736	-	-	14,736
(176,000)	-	-	-	(916,762)
(176,000)	14,736	-	1,570,000	667,974
(223,580)	14,736	(39,871)	198	(1,154,013)
745,650	(14,736)	272,775	-	5,001,204
\$ 522,070	\$ -	\$ 232,904	\$ 198	\$ 3,847,191

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues				
Charges for services	\$ 3,530,000	\$ 3,530,000	\$ 3,959,891	\$ 429,891
Other	-	-	40,000	40,000
Total revenues	3,530,000	3,530,000	3,999,891	469,891
Expenditures, current				
General government				
Supplies and services	3,926,200	4,384,380	2,056,844	(2,327,536)
Total expenditures, current	3,926,200	4,384,380	2,056,844	(2,327,536)
Expenditures, debt service				
Principal	-	-	2,012,081	2,012,081
Capital outlay	-	-	27,991	27,991
Total expenditures	3,926,200	4,384,380	4,096,916	(287,464)
Excess of revenues over (under) expenditure	(396,200)	(854,380)	(97,025)	757,355
Other financing sources (uses)				
Transfers (out)	(900,000)	(570,000)	(740,762)	(170,762)
Total other financing sources (uses)	(900,000)	(570,000)	(740,762)	(170,762)
Net change in fund balance	\$ (1,296,200)	\$ (1,424,380)	(837,787)	\$ 586,593
Fund balance, beginning of period			3,283,359	
Fund balance, end of period			\$ 2,445,572	

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, 2017

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

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
Personnel	20,000	-	(20,000)
Supplies and Services	83,200	45	(83,155)
Total expenditures, current	103,200	45	(103,155)
Capital outlay	-	67,664	67,664
Total expenditures	103,200	67,709	(35,491)
Net change in fund balance	<u>\$ (103,200)</u>	<u>(67,709)</u>	<u>\$ 35,491</u>
Fund balance, beginning of period		599,154	
Fund balance, end of period		<u>\$ 531,445</u>	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Capital outlay	985,000	47,580	(937,420)
Total expenditures	985,000	47,580	(937,420)
Excess of revenues over (under) expenditures	(985,000)	(47,580)	937,420
Other financing sources (uses)			
Transfers in	250,000	-	(250,000)
Transfers (out)	-	(176,000)	(176,000)
Total other financing sources (uses)	250,000	(176,000)	(426,000)
Net change in fund balance	\$ (735,000)	(223,580)	\$ 511,420
Fund balance, beginning of period		745,650	
Fund balance, end of period		\$ 522,070	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
None	-	-	-
Other financing sources (uses)			
Transfers in	-	14,736	14,736
Total other financing sources (uses)	-	14,736	14,736
Net change in fund balance	\$ -	14,736	\$ 14,736
Fund balance (deficit), beginning of period		(14,736)	
Fund balance, end of period		\$ -	

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, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
Other	\$ 65,000	\$ -	\$ (65,000)
Total revenues	65,000	-	(65,000)
Expenditures, current			
None			
Total expenditures, current	-	-	-
Capital outlay	318,000	39,871	(278,129)
Total expenditures	318,000	39,871	(278,129)
Net change in fund balance	<u>\$ (253,000)</u>	<u>(39,871)</u>	<u>\$ 213,129</u>
Fund balance, beginning of period		272,775	
Fund balance, end of period		<u>\$ 232,904</u>	

County of Winnebago, Illinois

2017A Project Fund

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

For the Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, current			
General government			
Supplies and services	75,000	-	(75,000)
Total expenditures, current	75,000	-	(75,000)
Capital outlay	2,300,000	1,569,802	(730,198)
Total expenditures	2,375,000	1,569,802	(805,198)
Excess of revenues over (under) expenditures	2,375,000	1,569,802	(805,198)
Other financing sources (uses)			
Issuance of general obligation debt	2,375,000	1,570,000	(805,000)
Total other financing sources (uses)	2,375,000	1,570,000	(805,000)
Net change in fund balance	\$ -	198	\$ 198
Fund balance, beginning of period		-	
Fund balance, end of period		\$ 198	

ENTERPRISE FUNDS

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

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Operating revenues			
Charges for services	\$ 15,382,000	\$ 14,105,410	\$ (1,276,590)
Other	-	46,417	46,417
Total operating revenues	15,382,000	14,151,827	(1,230,173)
Operating expenses			
Personnel	11,436,079	10,707,774	(728,305)
Supplies and services	5,604,474	6,193,940	589,466
Total operating expenses	17,040,553	16,901,714	(138,839)
Operating income (loss)	(1,658,553)	(2,749,887)	(1,091,334)
Non-operating revenues (expenses)			
Property taxes	1,828,000	1,828,494	494
Interest expense	-	(20,202)	(20,202)
Investment income	-	45	45
Total non-operating revenues (expenses)	1,828,000	1,808,337	(19,663)
Net income (loss) - budgetary basis	\$ 169,447	(941,550)	\$ (1,110,997)
Adjustments to GAAP basis			
Depreciation		(469,440)	
Total adjustments to GAAP basis		(469,440)	
Net income (loss) - GAAP basis		(1,410,990)	
Total net position, beginning of period		8,843,509	
Total net position, end of period		\$ 7,432,519	

County of Winnebago, Illinois

555 North Court Operations Fund

Schedule of Revenues, Expenses, and Changes in Fund Net Position Budget and Actual - Non GAAP Budgetary Basis

For The Year Ended September 30, 2017

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
Operating revenues			
Charges for services	\$ 623,000	\$ 575,332	\$ (47,668)
Other	-	16,785	16,785
Total operating revenues	623,000	592,117	(30,883)
Operating expenses			
Supplies and services	316,720	227,532	(89,188)
Total operating expenses	316,720	227,532	(89,188)
Operating income	306,280	364,585	58,305
Income before transfers	306,280	364,585	58,305
Transfers			
Transfers (out)	(263,000)	(263,000)	-
Total transfers	(263,000)	(263,000)	-
Net income - budgetary basis	\$ 43,280	101,585	\$ 58,305
Adjustments to GAAP basis			
Depreciation		(223,809)	
Total adjustments to GAAP basis		(223,809)	
Net income (loss) - GAAP basis		(122,224)	
Total net position, beginning of period		3,370,465	
Total net position, end of period		\$ 3,248,241	



INTERNAL SERVICE FUNDS

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

Central Services Fund - Used to account for the financing of goods or services provided by the Central Stores, 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

As of September 30, 2017

	Central Services Fund	Health Insurance Fund	Total
Assets and deferred outflows of resources			
Current assets			
Cash and cash equivalents	\$ -	\$ 3,110,298	\$ 3,110,298
Receivables, net	51,942	505,567	557,509
Receivable from other governments	2,188	-	2,188
Prepaid items	40,000	3,510	43,510
Total current assets	94,130	3,619,375	3,713,505
Noncurrent assets			
Capital assets being depreciated, net of accumulated depreciation	547,545	-	547,545
Total noncurrent assets	547,545	-	547,545
Total assets	641,675	3,619,375	4,261,050
Deferred outflows of resources			
Pension items - IMRF	282,606	-	282,606
Total deferred outflows of resources	282,606	-	282,606
Total asset and deferred outflows of resources	\$ 924,281	\$ 3,619,375	\$ 4,543,656
Liabilities, deferred inflows of resources, and net position			
Current liabilities			
Accounts payable	\$ 206,554	\$ 373,670	\$ 580,224
Accrued payroll	13,913	-	13,913
Payable to other governments	38,800	-	38,800
Claims payable	-	2,154,193	2,154,193
Current maturities of long-term liabilities	10,985	-	10,985
Due to other funds	202,948	-	202,948
Unearned revenue	-	36,314	36,314
Total current liabilities	473,200	2,564,177	3,037,377
Noncurrent liabilities			
Compensated absences payable	43,942	-	43,942
Early retirement incentive	15,550	-	15,550
Net pension liability	334,679	-	334,679
Other post-employment benefit obligation	14,140	-	14,140
Total noncurrent liabilities	408,311	-	408,311
Total liabilities	881,511	2,564,177	3,445,688
Deferred inflows of resources			
Pension items - IMRF	37,083	-	37,083
Total deferred inflows of resources	37,083	-	37,083
Total liabilities and deferred inflows of resources	918,594	2,564,177	3,482,771
Net position (deficit)			
Net investment in capital assets	547,545	-	547,545
Unrestricted	(541,858)	1,055,198	513,340
Total net position	5,687	1,055,198	1,060,885
Total liabilities, deferred inflows of resources, and net position	\$ 924,281	\$ 3,619,375	\$ 4,543,656

County of Winnebago, Illinois

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

For The Year Ended September 30, 2017

	Central Services Fund	Health Insurance Fund	Total
Operating revenues			
Charges for services	\$ 3,893,011	\$ 19,679,222	\$ 23,572,233
Other	102	123,231	123,333
Total operating revenues	3,893,113	19,802,453	23,695,566
Operating expenses			
Personnel	1,110,951	-	1,110,951
Supplies and services	2,385,752	19,802,452	22,188,204
Depreciation	212,641	-	212,641
Total operating expenses	3,709,344	19,802,452	23,511,796
Increase in net position	183,769	1	183,770
Total net position (deficit), beginning of period	(178,082)	1,055,197	877,115
Total net position, end of period	\$ 5,687	\$ 1,055,198	\$ 1,060,885

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

For The Year Ended September 30, 2017

	Central Services Fund	Health Insurance Fund	Total
Cash flows from operating activities			
Cash receipts from users	\$ 559,944	\$ 4,041,919	\$ 4,601,863
Receipts from interfund services	3,634,461	15,637,303	19,271,764
Cash receipts from others	101	123,231	123,332
Cash paid to employees	(1,077,017)	-	(1,077,017)
Cash paid to vendors	(2,305,543)	(19,845,640)	(22,151,183)
Net cash from operating activities	811,946	(43,187)	768,759
Cash flows from noncapital financing activities			
Interfund payable	(811,946)	-	(811,946)
Net cash from noncapital financing activities	(811,946)	-	(811,946)
Net (decrease) in cash and cash equivalents	-	(43,187)	(43,187)
Cash and cash equivalents, beginning of period	-	3,153,485	3,153,485
Cash and cash equivalents, end of period	\$ -	\$ 3,110,298	\$ 3,110,298
Reconciliation of operating income to net cash from operating activities			
Operating income	\$ 183,769	\$ 1	\$ 183,770
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	212,641	-	212,641
Changes in assets, deferred outflows, liabilities, and deferred inflows			
Decrease in due from other governmental units and agencies	347,478	-	347,478
(Increase) in receivables, net	(46,085)	(97,683)	(143,768)
(Increase) Decrease in prepaids	-	148,963	148,963
(Increase) in deferred outflows of resources	79,855	-	79,855
(Decrease) in accounts payable	80,209	(141,758)	(61,549)
(Decrease) in accrued payroll	(2,706)	-	(2,706)
Increase in claims payable	-	10,975	10,975
Increase in unearned revenue	-	36,315	36,315
(Decrease) in compensated absences payable	(18,911)	-	(18,911)
(Decrease) in early retirement incentive	(7,775)	-	(7,775)
(Decrease) in deferred inflows of resources	(3,253)	-	(3,253)
(Decrease) in net pension liability	(6,031)	-	(6,031)
(Decrease) in post-employment health benefits payable	(7,245)	-	(7,245)
Total adjustments	628,177	(43,188)	584,989
Net cash from operating activities	\$ 811,946	\$ (43,187)	\$ 768,759

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, 2017

	Central Stores Department		Public Safety Building Maintenance Department		Car Pool Department	
	Budget	Actual	Budget	Actual	Budget	Actual
Operating revenues						
Charges for services	\$ 600,000	\$ 616,282	\$ 957,000	\$ 841,198	\$ 82,000	\$ 67,027
Other	-	-	-	102	-	-
Total operating revenues	600,000	616,282	957,000	841,300	82,000	67,027
Operating expenses						
Personnel	232,072	177,418	240,821	210,185	-	-
Supplies and services	309,286	244,836	741,000	650,621	38,000	27,223
Depreciation and amortization	-	-	-	39,681	-	35,021
Total operating expenses	541,358	422,254	981,821	900,487	38,000	62,244
Net increase (decrease) in net position	\$ 58,642	\$ 194,028	\$ (24,821)	\$ (59,187)	\$ 44,000	\$ 4,783

Information Technology		Copiers		Total		Variance with Final Budget - Over (Under)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 2,124,000	\$ 2,128,066	\$ 237,000	\$ 240,438	\$ 4,000,000	\$ 3,893,011	\$ (106,989)
-	-	-	-	-	102	102
2,124,000	2,128,066	237,000	240,438	4,000,000	3,893,113	(106,887)
780,770	723,348	-	-	1,253,663	1,110,951	(142,712)
1,397,938	1,289,945	195,268	173,127	2,681,492	2,385,752	(295,740)
-	137,939	-	-	-	212,641	212,641
2,178,708	2,151,232	195,268	173,127	3,935,155	3,709,344	(225,811)
\$ (54,708)	\$ (23,166)	\$ 41,732	\$ 67,311	\$ 64,845	183,769	\$ 118,924
Total net position (deficit), beginning of period,					(178,082)	
Total net position, end of period					\$ 5,687	

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, 2017

	Budget	Actual	Variance with Final Budget - Over (Under)
Operating revenues			
Charges for services	\$ 17,040,000	\$ 19,679,222	\$ 2,639,222
Other	-	123,231	123,231
Total operating revenues	17,040,000	19,802,453	2,762,453
Operating expenses			
Supplies and services	17,740,186	19,802,452	2,062,266
Total operating expenses	17,740,186	19,802,452	2,062,266
Net increase (decrease) in net position	<u>\$ (700,186)</u>	<u>1</u>	<u>\$ 700,187</u>
Total net position, beginning of period		1,055,197	
Total net position, end of period		<u>\$ 1,055,198</u>	

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.

Sheriffs 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 Statement of Changes In Assets and Liabilities
Agency Funds

For The Year Ended September 30, 2017

Total	Balances		Balances	
	September 30, 2016	Additions	Deductions	September 30, 2017
Assets				
Cash	\$ 14,037,291	\$ 574,569,433	\$ 575,360,523	\$ 13,246,201
Investments	1,934,765	1,372,330	1,283,939	2,023,156
Accrued interest on investments	937	5,617	-	6,554
Other receivables	120,011	164,304	120,011	164,304
Total assets	\$ 16,093,004	\$ 576,111,684	\$ 576,764,473	\$ 15,440,215
Liabilities				
Accounts payable	\$ 92,145	\$ 483,054	\$ 546,257	\$ 28,942
Due to taxing districts	5,587,927	544,018,760	545,324,995	4,281,692
Due to other governmental units and agencies	3,952,021	18,233,940	17,879,498	4,306,463
Trust deposits	132,720	162,655	149,409	145,966
Bail bond deposits	4,792,669	240,703	417,941	4,615,431
Due to others	1,535,522	12,972,572	12,446,373	2,061,721
Total liabilities	\$ 16,093,004	\$ 576,111,684	\$ 576,764,473	\$ 15,440,215
County Treasurer Trust Fund				
Assets				
Cash	\$ 724,367	\$ 415,542	\$ 948,181	\$ 191,728
Total assets	\$ 724,367	\$ 415,542	\$ 948,181	\$ 191,728
Liabilities				
Due to other governmental units and agencies	\$ 724,367	\$ 415,542	\$ 948,181	\$ 191,728
Total liabilities	\$ 724,367	\$ 415,542	\$ 948,181	\$ 191,728
Treasurer Trustee Escrow				
Assets				
Cash	\$ 537,462	\$ 1,720,680	\$ 1,305,747	\$ 952,395
Total assets	\$ 537,462	\$ 1,720,680	\$ 1,305,747	\$ 952,395
Liabilities				
Due to other governmental units and agencies	\$ 537,462	\$ 1,720,680	\$ 1,305,747	\$ 952,395
Total liabilities	\$ 537,462	\$ 1,720,680	\$ 1,305,747	\$ 952,395

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

For The Year Ended September 30, 2017

Bankruptcy Trust Fund	Balances			Balances			
	September 30, 2016	Additions	Deductions	September 30, 2017			
Assets							
Cash	\$ 66,670	\$ 43,742	\$ 41,686	\$ 68,726			
Total assets	\$ 66,670	\$ 43,742	\$ 41,686	\$ 68,726			
Liabilities							
Due to others	\$ 66,670	\$ 43,742	\$ 41,686	\$ 68,726			
Total liabilities	\$ 66,670	\$ 43,742	\$ 41,686	\$ 68,726			
Sheriff's Commissary Fund							
Assets							
Cash	\$ 101,725	\$ 290,432	\$ 265,189	\$ 126,968			
Total assets	\$ 101,725	\$ 290,432	\$ 265,189	\$ 126,968			
Liabilities							
Due to others	\$ 101,725	\$ 290,432	\$ 265,189	\$ 126,968			
Total liabilities	\$ 101,725	\$ 290,432	\$ 265,189	\$ 126,968			
County Clerk Trust Fund							
Assets							
Cash	\$ 433,696	\$ 7,634,963	\$ 7,197,317	\$ 871,342			
Total assets	\$ 433,696	\$ 7,634,963	\$ 7,197,317	\$ 871,342			
Liabilities							
Due to others	\$ 433,696	\$ 7,634,963	\$ 7,197,317	\$ 871,342			
Total liabilities	\$ 433,696	\$ 7,634,963	\$ 7,197,317	\$ 871,342			
County Collector Trust Fund							
Assets							
Cash	\$ 5,087,927	\$ 543,518,760	\$ 544,824,995	\$ 3,781,692			
Investments	500,000	500,000	500,000	500,000			
Total assets	\$ 5,587,927	\$ 544,018,760	\$ 545,324,995	\$ 4,281,692			
Liabilities							
Due to taxing districts	\$ 5,587,927	\$ 544,018,760	\$ 545,324,995	\$ 4,281,692			
Total liabilities	\$ 5,587,927	\$ 544,018,760	\$ 545,324,995	\$ 4,281,692			

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

For The Year Ended September 30, 2017

Clerk of Circuit Court Trust Fund	Balances			Balances			
	September 30, 2016	Additions	Deductions	September 30, 2017			
Assets							
Cash	\$ 6,572,643	\$ 15,354,209	\$ 15,506,677	\$ 6,420,175			
Accrued interest on investments	937	5,617	-	6,554			
Total assets	\$ 6,573,580	\$ 15,359,826	\$ 15,506,677	\$ 6,426,729			
Liabilities							
Due to other governmental units and agencies	\$ 1,648,191	\$ 14,956,468	\$ 14,939,327	\$ 1,665,332			
Trust deposits	132,720	162,655	149,409	145,966			
Bail bond deposits	4,792,669	240,703	417,941	4,615,431			
Total liabilities	\$ 6,573,580	\$ 15,359,826	\$ 15,506,677	\$ 6,426,729			
Township Motor Fuel Tax Fund							
Assets							
Investments	\$ 1,434,765	\$ 872,330	\$ 783,939	\$ 1,523,156			
Other receivables	120,011	164,304	120,011	164,304			
Total assets	\$ 1,554,776	\$ 1,036,634	\$ 903,950	\$ 1,687,460			
Liabilities							
Accounts payable	\$ 92,145	\$ 473,674	\$ 546,257	\$ 19,562			
Due to other governmental units and agencies	1,462,631	562,960	357,693	1,667,898			
Total liabilities	\$ 1,554,776	\$ 1,036,634	\$ 903,950	\$ 1,687,460			
Highway Department Caps							
Assets							
Cash	\$ 27,013	\$ 334,140	\$ 323,052	\$ 38,101			
Total assets	\$ 27,013	\$ 334,140	\$ 323,052	\$ 38,101			
Liabilities							
Due to other governmental units and agencies	\$ 27,013	\$ 334,140	\$ 323,052	\$ 38,101			
Total liabilities	\$ 27,013	\$ 334,140	\$ 323,052	\$ 38,101			

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

For The Year Ended September 30, 2017

Inmate Trust Account	Balances			Balances
	September 30, 2016	Additions	Deductions	
Assets				
Cash	\$ 280,665	\$ 5,003,435	\$ 4,942,181	\$ 341,919
Total assets	\$ 280,665	\$ 5,003,435	\$ 4,942,181	\$ 341,919
Liabilities				
Due to others	\$ 280,665	\$ 5,003,435	\$ 4,942,181	\$ 341,919
Total liabilities	\$ 280,665	\$ 5,003,435	\$ 4,942,181	\$ 341,919
Township Bridge Fund				
Assets				
Cash	\$ 205,123	\$ 253,530	\$ 5,498	\$ 453,155
Total assets	\$ 205,123	\$ 253,530	\$ 5,498	\$ 453,155
Liabilities				
Accounts payable	\$ -	\$ 9,380	\$ -	\$ 9,380
Due to other governmental units and agencies	205,123	244,150	5,498	443,775
Total liabilities	\$ 205,123	\$ 253,530	\$ 5,498	\$ 453,155



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 193-202)

Revenue Capacity - These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax. (Pages 203-206)

Debt Capacity - These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future. (Pages 207-208)

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 209-210)

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 211-217)

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)

	2008	2009	2010	2011
Governmental activities				
Net investment in capital assets	\$ 182,232,470	\$ 184,195,898	\$ 182,415,473	\$ 157,029,706
Restricted	72,569,170	71,817,662	71,903,079	55,071,335
Unrestricted (deficit)	8,785,161	(7,307,356)	(6,670,556)	5,384,291
Total governmental activities net position	263,586,801	248,706,204	247,647,996	217,485,332
Business-type activities				
Net investment in capital assets	7,532,255	7,247,979	7,474,881	7,655,052
Restricted	51,200	-	-	-
Unrestricted	8,329,439	8,525,601	6,984,335	11,488,532
Total business-type activities net position	15,912,894	15,773,580	14,459,216	19,143,584
Total primary government net position	\$ 279,499,695	\$ 264,479,784	\$ 262,107,212	\$ 236,628,916
Primary Government				
Net investment in capital assets	\$ 189,764,725	\$ 191,443,877	\$ 189,890,354	\$ 164,684,758
Restricted	72,620,370	71,817,662	71,903,079	55,071,335
Unrestricted	17,114,600	1,218,245	313,779	16,872,823
Total primary government net position	\$ 279,499,695	\$ 264,479,784	\$ 262,107,212	\$ 236,628,916

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.

2012	2013	2014	2015	2016	2017
\$ 165,171,068	\$ 170,415,570	\$ 170,841,745	\$ 173,725,916	\$ 172,355,997	\$ 164,271,301
55,556,298	61,435,224	61,063,583	61,305,443	56,214,758	55,525,854
5,163,283	(3,163,256)	(16,500,620)	(35,411,413)	(44,119,229)	(42,520,772)
225,890,649	228,687,538	215,404,708	199,619,946	184,451,526	177,276,383
5,862,922	8,975,812	8,726,385	8,568,939	8,294,564	6,798,205
-	-	-	-	-	-
13,069,665	8,355,973	6,516,461	4,911,051	5,296,575	3,882,555
18,932,587	17,331,785	15,242,846	13,479,990	13,591,139	10,680,760
\$ 244,823,236	\$ 246,019,323	\$ 230,647,554	\$ 213,099,936	\$ 198,042,665	\$ 187,957,143
\$ 171,977,420	\$ 179,391,382	\$ 179,568,130	\$ 182,294,855	\$ 180,650,561	\$ 171,069,506
55,556,298	61,435,224	61,063,583	61,305,443	56,214,758	55,525,854
17,289,518	5,192,717	(9,984,159)	(30,500,362)	(38,822,654)	(38,638,217)
\$ 244,823,236	\$ 246,019,323	\$ 230,647,554	\$ 213,099,936	\$ 198,042,665	\$ 187,957,143

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

(accrual basis of accounting)

	2008	2009	2010	2011
Expenses				
Governmental activities				
General government	\$ 18,739,470	\$ 16,303,780	\$ 18,455,578	\$ 14,033,139
Public safety	68,179,352	68,142,980	62,513,492	61,782,384
Highway and streets	17,835,594	19,850,536	17,385,697	17,274,364
Health and welfare	18,738,702	21,706,141	19,416,340	19,215,046
Judicial	15,155,921	17,888,697	15,507,345	14,952,052
Culture and recreation	4,808,203	5,426,727	4,846,811	800,000
Interest on long-term liabilities	7,467,358	7,077,628	6,996,504	7,037,691
Contributions to other governments	-	-	-	-
Total governmental activities expenses	150,924,600	156,396,489	145,121,767	135,094,676
Business-type activities				
Nursing home	15,073,563	15,761,864	15,765,513	15,587,911
Animal services	2,064,387	2,250,079	2,289,646	2,255,708
Golf course	2,128,895	1,927,535	1,950,875	-
Court Street activities	-	-	182,196	350,375
Total business-type activities	19,266,845	19,939,478	20,188,230	18,193,994
Total primary government expenses	\$ 170,191,445	\$ 176,335,967	\$ 165,309,997	\$ 153,288,670
Program Revenues				
Governmental activities				
Charges for services				
General government	\$ 13,194,444	\$ 13,127,463	\$ 12,189,358	\$ 11,171,293
Public safety	5,117,128	5,614,364	6,345,288	6,372,497
Highway and streets	7,177,437	6,018,281	7,682,994	7,868,427
Health and welfare	1,552,157	1,512,599	1,590,773	1,556,136
Judicial	2,717,961	2,799,692	2,642,332	2,471,557
Culture and recreation	643,057	519,134	330,159	-
Operating grants and contributions	12,241,196	12,353,528	16,232,991	13,820,134
Capital grants and contributions	2,309,171	6,431,481	2,419,112	5,333,161
Total governmental activities program revenues	44,952,551	48,376,542	49,433,007	48,593,205
Business-type activities				
Charges for services				
Nursing home	11,599,296	12,379,735	10,835,227	16,827,249
Animal services	2,166,162	2,524,155	2,466,527	2,364,015
Golf course	1,765,917	1,733,708	1,690,706	-
Court Street activities	-	-	303,591	554,405
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	15,531,375	16,637,598	15,296,051	19,745,669
Total primary government revenues	\$ 60,483,926	\$ 65,014,140	\$ 64,729,058	\$ 68,338,874

	2012	2013	2014	2015	2016	2017
\$	15,292,112	\$ 14,890,195	\$ 17,353,462	\$ 18,134,635	\$ 22,515,804	\$ 24,599,087
	60,627,022	65,526,720	67,902,424	69,306,301	70,565,536	67,543,166
	17,717,274	20,477,224	18,628,115	17,599,874	16,796,430	16,801,994
	17,376,532	16,399,020	15,119,515	14,785,714	12,451,288	13,788,106
	18,105,499	18,814,931	21,221,309	20,606,511	22,225,126	21,466,022
	-	-	-	-	-	-
	6,422,273	5,313,690	5,038,861	4,787,727	4,309,092	5,397,727
	-	-	8,000,000	10,979,109	600,000	-
	135,540,712	141,421,780	153,263,686	156,199,871	149,463,276	149,596,102
	15,312,315	15,377,184	16,016,816	16,590,570	18,622,977	17,391,356
	2,372,936	2,529,754	2,627,869	2,653,802	2,887,148	-
	-	-	-	-	-	-
	437,708	431,387	469,660	421,767	479,100	451,341
	18,122,959	18,338,325	19,114,345	19,666,139	21,989,225	17,842,697
\$	153,663,671	\$ 159,760,105	\$ 172,378,031	\$ 175,866,010	\$ 171,452,501	\$ 167,438,799
\$	13,029,206	\$ 6,953,395	\$ 6,943,608	\$ 11,048,309	\$ 11,438,449	\$ 16,409,484
	7,039,712	7,581,484	11,537,564	11,814,828	11,826,072	11,369,520
	6,757,927	7,332,593	1,894,003	1,512,117	982,229	1,156,498
	1,570,501	982,902	1,886,486	1,766,846	1,613,585	1,741,598
	2,615,379	8,160,165	9,558,611	7,967,916	7,353,812	7,435,641
	-	-	-	-	-	-
	13,989,009	15,722,165	23,162,711	20,810,501	15,527,637	15,447,382
	8,568,290	7,562,912	2,894,455	5,378,199	-	89,631
	53,570,024	54,295,616	57,877,438	60,298,716	48,741,784	53,649,754
	12,443,315	11,192,915	12,227,451	14,510,272	14,607,011	14,151,827
	2,311,337	2,355,311	2,457,293	2,513,129	2,594,590	-
	-	-	-	-	-	-
	583,215	558,868	569,302	594,645	608,475	592,117
	-	-	-	-	153,800	-
	15,337,867	14,107,094	15,254,046	17,618,046	17,963,876	14,743,944
\$	68,907,891	\$ 68,402,710	\$ 73,131,484	\$ 77,916,762	\$ 66,705,660	\$ 68,393,698

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

(accrual basis of accounting)

	2008	2009	2010	2011
Net Revenues (Expenses)				
Governmental activities	\$ (105,972,049)	\$ (108,019,947)	\$ (95,688,760)	\$ (86,501,471)
Business-type activities	(3,735,470)	(3,301,880)	(4,892,179)	1,551,675
Total primary government net expense	\$ (109,707,519)	\$ (111,321,827)	\$ (100,580,939)	\$ (84,949,796)
General Revenues and Other Changes in Net Position				
Governmental activities				
Taxes				
Property taxes	\$ 38,238,078	\$ 40,094,867	\$ 40,668,693	\$ 34,184,743
Sales taxes	1,127,725	987,676	979,387	1,076,078
Quarter-cent sales tax	8,242,841	6,836,561	7,265,948	7,556,066
Public safety sales tax	28,813,102	25,248,665	25,880,590	26,532,122
Use tax	986,901	788,214	755,828	895,589
Other taxes	6,611,323	6,369,042	6,304,179	5,863,087
Intergovernmental:				
Replacement taxes	6,399,990	5,337,172	4,923,413	5,254,065
Shared income taxes	5,868,899	4,894,822	4,119,207	5,114,164
Miscellaneous	4,785,300	4,160,561	6,839,346	2,386,360
Investment income	2,912,436	1,430,769	306,961	143,371
Transfers	(3,060,000)	(5,504,182)	(3,413,000)	280,857
Total governmental activities	100,926,595	90,644,167	94,630,552	89,286,502
Business-type activities				
Property taxes	-	-	-	2,932,359
Miscellaneous	61,448	105,142	164,779	149,907
Investment income	59,487	23,424	36	8
Transfers	3,060,000	3,034,000	3,413,000	(280,857)
Total business-type activities	3,180,935	3,162,566	3,577,815	2,801,417
Total primary government	\$ 104,107,530	\$ 93,806,733	\$ 98,208,367	\$ 92,087,919
Change in Net Position				
Governmental activities	\$ (5,045,454)	\$ (17,375,780)	\$ (1,058,208)	\$ 2,785,031
Business-type activities	(554,535)	(139,314)	(1,314,364)	4,353,092
Total primary government	\$ (5,599,989)	\$ (17,515,094)	\$ (2,372,572)	\$ 7,138,123

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.

2012	2013	2014	2015	2016	2017
\$ (81,970,688)	\$ (87,126,164)	\$ (95,386,248)	\$ (95,901,155)	\$ (100,721,492)	\$ (95,946,348)
(2,785,092)	(4,231,231)	(3,860,299)	(2,048,093)	(4,025,349)	(3,098,753)
\$ (84,755,780)	\$ (91,357,395)	\$ (99,246,547)	\$ (97,949,248)	\$ (104,746,841)	\$ (99,045,101)
\$ 34,336,135	\$ 35,436,964	\$ 36,782,848	\$ 36,787,191	\$ 36,824,470	\$ 36,807,375
1,057,424	1,086,823	1,174,436	1,046,654	1,073,391	1,088,068
7,781,995	7,883,257	8,098,374	8,119,132	8,106,791	8,213,978
26,969,212	27,016,241	27,607,304	27,405,051	27,235,947	27,426,419
918,351	994,437	1,116,959	1,300,210	1,412,537	1,512,357
6,342,020	5,921,754	849,986	1,099,618	1,139,354	1,342,398
4,374,012	4,963,335	5,137,302	4,826,579	4,827,617	5,782,151
5,165,611	5,657,755	5,725,297	6,280,469	5,963,414	5,554,867
2,483,083	1,973,864	1,268,302	757,857	1,058,389	1,799,905
134,463	93,527	59,610	66,396	115,115	150,658
257,000	42,826	263,000	291,040	262,600	263,000
89,819,306	91,070,783	88,083,418	87,980,197	88,019,625	89,941,176
2,830,353	2,672,499	2,033,085	1,927,539	1,929,971	1,828,494
-	-	1,799,905	-	-	-
742	756	1,275	140	2,574	45
(257,000)	(42,826)	(263,000)	(291,040)	(262,600)	(263,000)
2,574,095	2,630,429	3,571,265	1,636,639	1,669,945	1,565,539
\$ 92,393,401	\$ 93,701,212	\$ 91,654,683	\$ 89,616,836	\$ 89,689,570	\$ 91,506,715
\$ 7,848,618	\$ 3,944,619	\$ (7,302,830)	\$ (7,920,958)	\$ (12,701,867)	\$ (6,005,172)
(210,997)	(1,600,802)	(289,034)	(411,454)	(2,355,404)	(1,533,214)
\$ 7,637,621	\$ 2,343,817	\$ (7,591,864)	\$ (8,332,412)	\$ (15,057,271)	\$ (7,538,386)

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

(modified accrual basis of accounting)

	2008	2009	2010	2011
General Fund				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	-	70,911
Nonspendable for advances	-	-	-	-
Reserved/restricted	186,599	101,869	151,589	-
Assigned	-	-	-	-
Unreserved/unassigned	14,449,681	7,096,792	10,209,791	11,855,772
Total General Fund	\$ 14,636,280	\$ 7,198,661	\$ 10,361,380	\$ 11,926,683
All Other Governmental Funds				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	-	-
Reserved/restricted	33,559,508	28,534,511	35,076,197	55,071,335
Unreserved/unrestricted reported in				
Special revenue funds	42,097,752	38,120,173	37,918,895	-
Debt service funds	-	(65,208)	-	-
Capital project funds	12,187,087	(514,118)	-	-
Assigned				
Animal services	-	-	-	-
Public safety	-	-	-	4,443,563
Capital projects	-	-	-	2,468,017
Public health	-	-	-	1,654,327
Highways and streets	-	-	-	4,253,772
Unassigned (deficit)	-	-	-	(450,670)
Total all other governmental funds	\$ 87,844,347	\$ 66,075,358	\$ 72,995,092	\$ 67,440,344

Note 1: The County implemented GASB Statement No. 54 in fiscal year 2011.

	2012	2013	2014	2015	2016	2017
\$	-	\$ -	\$ -	\$ 26,461	\$ 79,024	\$ 18,889
	160,149	146,284	84,895	113,122	-	-
	-	-	-	-	-	273,108
	-	-	-	-	-	-
	-	-	-	249,000	200,000	200,000
	13,111,073	12,870,465	13,119,243	12,539,651	12,435,314	12,830,687
\$	\$ 13,271,222	\$ 13,016,749	\$ 13,204,138	\$ 12,928,234	\$ 12,714,338	\$ 13,322,684
\$	-	\$ -	\$ 29,227	\$ 49,658	\$ -	\$ -
	-	-	-	-	-	730,682
	55,556,298	64,715,086	64,648,773	65,594,661	57,831,517	54,304,858
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	474,138
	4,926,095	328,013	-	606,522	606,522	-
	2,212,888	3,054,378	3,177,871	2,931,817	3,283,359	2,445,572
	-	-	-	-	-	-
	8,288,071	297,716	-	-	-	-
	(191,552)	(267,144)	(375,406)	(542,615)	(656,407)	(1,050,193)
\$	\$ 70,791,800	\$ 68,128,049	\$ 67,480,465	\$ 68,640,043	\$ 61,064,991	\$ 56,905,057

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

(modified accrual basis of accounting)

	2008	2009	2010	2011
Revenues				
Taxes	\$ 77,098,147	\$ 73,955,983	\$ 75,239,947	\$ 69,975,097
Intergovernmental	36,210,313	40,056,706	38,280,220	35,797,876
Charges for services	22,971,935	22,239,473	22,212,004	18,364,562
Fines and forfeitures	1,277,407	1,364,338	1,423,697	4,063,815
Licenses and permits	1,547,087	1,244,095	1,352,528	1,369,830
Investment income	2,912,436	1,430,769	306,963	143,371
Miscellaneous	4,784,679	4,250,560	7,870,845	3,139,907
Total revenues	\$ 146,802,004	\$ 144,541,924	\$ 146,686,204	\$ 132,854,458
Expenditures				
Current				
General government	\$ 17,054,879	\$ 18,458,779	\$ 17,421,392	\$ 13,668,349
Public safety	62,720,274	58,226,550	56,433,098	55,058,505
Highway and streets	9,970,104	9,750,329	9,764,088	9,071,694
Health and welfare	18,516,135	18,131,987	19,347,576	16,901,253
Judicial	14,724,540	14,955,689	14,606,765	14,485,897
Culture and recreation	4,347,735	4,443,103	4,248,590	-
Debt service				
Principal	7,799,671	7,920,000	9,145,514	9,142,537
Interest	7,381,026	7,037,247	6,979,724	7,286,462
Capital outlay	18,298,245	19,004,874	15,077,751	8,347,378
Contributions to other governments	-	-	-	-
Total expenditures	\$ 160,812,609	\$ 157,928,558	\$ 153,024,498	\$ 133,962,075
Excess of revenues over (under) expenditures	\$ (14,010,605)	\$ (13,386,634)	\$ (6,338,294)	\$ (1,107,617)
Other financing sources (uses)				
Transfers in	\$ 17,268,841	\$ 15,815,781	\$ 15,878,170	\$ 16,062,800
Transfers (out)	(20,378,841)	(18,899,781)	(31,591,170)	(15,831,943)
Issuance of capital lease obligation	-	1,138,929	-	-
Issuance of general obligation bond	2,675,000	5,100,000	17,000,000	5,955,000
Premium (discount) on bond issue	784	131,729	(103,216)	269,580
Issuance of from bank loan	-	-	-	-
Issuance of general obligation debt certificates	-	-	-	-
Issuance of commitments payable	-	-	-	-
Proceeds from refunding bond	-	-	-	-
Payment to escrow agent	-	(2,761,547)	-	(6,126,387)
Total other financing sources (uses)	\$ (434,216)	\$ 525,111	\$ 1,183,784	\$ 329,050
Net change in fund balances	\$ (14,444,821)	\$ (12,861,523)	\$ (5,154,510)	\$ (778,567)
Debt service as a percentage of noncapital expenditures	10.38%	10.45%	10.31%	12.61%

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.

2012	2013	2014	2015	2016	2017
\$ 70,862,114	\$ 72,417,612	\$ 75,444,498	\$ 75,410,756	\$ 75,908,266	\$ 76,388,872
35,817,794	36,907,522	41,122,907	38,986,366	32,806,919	32,407,246
19,922,309	19,174,240	16,711,334	18,223,190	19,964,497	20,720,785
4,562,522	5,283,893	4,841,227	5,308,134	4,550,814	5,461,811
1,292,518	1,156,328	1,220,867	1,146,026	1,267,864	2,937,268
134,464	93,527	59,610	66,395	115,115	150,658
3,198,670	3,235,378	3,657,519	2,914,921	1,745,765	2,580,431
<u>\$ 135,790,391</u>	<u>\$ 138,268,500</u>	<u>\$ 143,057,962</u>	<u>\$ 142,055,788</u>	<u>\$ 136,359,240</u>	<u>\$ 140,647,071</u>
\$ 15,607,535	\$ 16,554,104	\$ 16,503,188	\$ 16,697,613	\$ 20,071,549	\$ 23,659,943
56,396,803	61,012,119	63,171,618	61,959,493	61,153,605	61,935,732
9,121,707	9,190,738	9,882,071	8,257,882	7,431,435	6,900,263
16,814,070	15,905,375	15,212,852	14,576,168	11,463,939	13,630,369
16,678,131	17,807,618	18,925,239	19,244,637	19,488,726	19,222,024
-	-	-	-	-	-
9,396,952	10,646,761	11,108,574	13,001,054	14,484,808	30,119,591
6,255,194	5,859,179	5,641,954	5,343,227	5,068,629	5,176,600
5,054,815	13,563,260	7,826,008	6,994,555	6,696,107	5,867,496
-	-	-	10,979,109	600,000	-
<u>\$ 135,325,207</u>	<u>\$ 150,539,154</u>	<u>\$ 148,271,504</u>	<u>\$ 157,053,738</u>	<u>\$ 146,458,798</u>	<u>\$ 166,512,018</u>
<u>\$ 465,184</u>	<u>\$ (12,270,654)</u>	<u>\$ (5,213,542)</u>	<u>\$ (14,997,950)</u>	<u>\$ (10,099,558)</u>	<u>\$ (25,864,947)</u>
\$ 15,824,447	\$ 17,057,923	\$ 15,136,152	\$ 14,804,792	\$ 12,903,043	\$ 12,768,540
(15,617,447)	(17,065,097)	(14,873,152)	(14,513,752)	(12,640,443)	(12,505,540)
-	2,089,438	818,360	911,437	1,381,814	1,007,080
3,300,000	6,000,000	4,000,000	287,025	122,734	-
786,377	8,667,861	-	-	-	1,421,403
-	-	-	-	-	200,000
-	700,000	-	14,064,109	2,485,000	1,620,000
-	-	-	-	600,000	-
14,660,000	50,185,000	-	-	-	36,100,000
<u>(15,279,265)</u>	<u>(58,282,695)</u>	<u>-</u>	<u>-</u>	<u>(2,541,538)</u>	<u>(18,952,192)</u>
<u>\$ 3,674,112</u>	<u>\$ 9,352,430</u>	<u>\$ 5,081,360</u>	<u>\$ 15,553,611</u>	<u>\$ 2,310,610</u>	<u>\$ 21,659,291</u>
\$ 4,139,296	\$ (2,918,224)	\$ (132,182)	\$ 555,661	\$ (7,788,948)	\$ (4,205,656)
11.89%	11.91%	11.85%	12.07%	13.83%	21.57%

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

Levy Year	Real Property		Railroad Property		Total		Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
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
2015	3,545,618,725	10,636,856,175	9,235,785	27,707,355	3,554,854,510	10,664,563,530	1.0984
2016	3,598,823,012	10,796,469,036	9,743,708	29,231,124	3,608,566,720	10,825,700,160	1.0826

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)

Year taxes are payable	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County of Winnebago										
General	0.2500	0.3203	0.3274	0.3520	0.3292	0.3554	0.4306	0.4436	0.4493	0.3686
Special Revenue	0.5204	0.4632	0.4660	0.4779	0.5384	0.5869	0.6023	0.6409	0.6491	0.7140
City Rates										
City of Rockford	2.2026	2.2085	2.2297	2.3595	2.5191	2.8178	3.0811	3.2931	3.3595	3.3207
City of South Beloit	0.8745	0.8554	0.8616	0.9222	0.9796	1.0656	1.1395	1.1891	1.1922	1.1690
Community College Rates	.4410 - .5484	.4578 - .5454	.4583 - .5624	.4503 - .5587	.4541 - .5745	.4477 - .6434	.4630 - .7236	.4823 - .7119	.4893 - .6939	.4927 - .6686
Village Rates	.2268 - .7895	.2239 - .7928	.2302 - .8728	.2342 - .7386	.2522 - .7492	.2882 - .8376	.2954 - .8805	.3196 - .8953	.3920 - .9391	.3326 - .9321
Forest Preserve Rate	0.0905	0.0859	0.0859	0.0898	0.0956	0.1072	0.1165	0.1199	0.1203	0.1207
Fire District Rates	.0547 - .7210	.0556 - .7306	.0562 - .6930	.0599 - .7260	.0639 - .7342	.0723 - .8214	.0812 - .9166	.0869 - .9765	.0915 - .9999	.0909 - 1.0177
Grade School Rates	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	3.8877 - 4.5344	3.8383 - 4.3951
High School Rate	2.2614	2.2378	2.2624	2.4029	2.5025	2.3729	2.5241	2.6168	2.6083	2.5511
Library District Rates	.1488 - .3147	.1491 - .3233	.1451 - .3309	.1538 - .3564	.1602 - .3860	.1790 - .4422	.1878 - .4724	.5042 - .1956	.1967 - .5196	1950 - .5190
Multi-Township District Rates	.0360 - .0497	.0311 - .0462	.0312 - .0447	.0307 - .0456	.0321 - .0448	.0358 - .0487	.0381 - .0518	.0540 - .0401	.0403 - .0544	.0404 - .0541
Park District Rates	.1082 - .7198	.1088 - .7319	.1076 - .7455	.1092 - .7869	.1003 - .8432	.1133 - .9522	.1237 - 1.0577	.1263 - .1571	.1326 - 1.1629	.1382 - 1.1544
Road District Rates	.0346 - .3136	.0344 - .3079	.0344 - .3998	.0367 - .4146	.0377 - .4252	.0417 - .4496	.0457 - .4546	.0486 - .4576	.0487 - .4519	.0470 - .4383
Sanitary District Rates	.0359 - .1221	.0339 - .1243	.0344 - .1268	.0340 - .1362	.0360 - .1469	.0398 - .1665	.0402 - .1856	.0429 - .2008	.0437 - .2075	.0440 - .2082
Special District Rate	0.0323	0.0306	0.0302	0.0305	0.0315	0.0341	0.0380	0.0408	N/A	N/A
Street Light District Rate	0.5103	0.5063	0.5195	0.5560	0.5889	0.6582	0.7524	0.8129	0.8725	0.8798
Township Rates	.0810 - .4424	.0788 - .4302	.0793 - .3998	.0806 - .4303	.0859 - .4400	.0978 - .4579	.1072 - .4630	.1138 - .4660	.1140 - .4623	.1116 - .4483
School District Rates	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	6.0720 - 8.3864	6.0315 - 8.5175
Greater Rockford Airport	.0884	.0890	0.0901	0.0954	0.0937	0.1024	0.1043	0.1063	0.1073	0.1103

Source: Winnebago County Clerk's Office

N/A - Not applicable

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

Taxpayer	2017 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2008 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
CBL/Cherryvale	\$ 12,932,553	1	0.36%	\$ 15,172,154	1	0.33%
Lowes Home Center, Inc.	11,335,913	2	0.31%	14,776,374	2	0.32%
Greater Rockford Airport Authority	10,720,338	3	0.30%	12,881,837	3	0.28%
Woodward, Inc	9,609,484	4	0.27%			
Beloit Memorial Hospital	8,775,292	5	0.24%			
Meijer Stores Limited Partnership	8,075,634	6	0.22%			
Forest Plaza, LLC	6,637,698	7	0.18%			
Lubrizol Holding Inc	5,672,631	8	0.16%			
National Retail Properties, LP	5,064,613	9	0.14%			
Two Star Property Co., Inc.	4,604,767	10	0.13%	5,889,052	5	0.13%
Hamilton Sundstrand Corp.				7,294,782	4	0.16%
Menards, Inc.				5,413,557	6	0.12%
Petry Family Trust				5,405,961	7	0.12%
Simon Property Group				5,079,555	8	0.11%
Swedish American Hospital				4,784,808	9	0.10%
Commonwealth Edison				4,577,204	10	0.10%
	\$ 83,428,923		2.31%	\$ 81,275,284		1.77%

Source: Winnebago County Clerk's Office

Note: The above figures for 2017 represent the Assessed Valuation related to the 2016 tax levy paid in 2017.

County of Winnebago, Illinois

Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
				Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2008	\$ 39,201,600	\$ (88,393)	\$ 39,113,207	\$ 36,885,213	94.09%	\$ 2,016,828	\$ 38,902,041	99.46%
2009	41,359,666	(200,309)	41,159,357	39,412,737	95.29%	1,688,258	41,100,995	99.86%
2010	41,934,614	(201,261)	41,733,353	39,803,691	94.92%	1,848,821	41,652,512	99.81%
2011	42,514,171	(253,671)	42,260,500	39,837,175	93.70%	2,331,162	42,168,337	99.78%
2012	42,627,933	(208,805)	42,419,128	40,818,992	95.76%	1,502,225	42,321,217	99.77%
2013	42,789,629	(202,327)	42,587,302	41,058,169	96.41%	1,431,416	42,489,585	99.77%
2014	43,439,900	(150,799)	43,289,101	41,796,847	96.55%	1,369,110	43,165,957	99.72%
2015	39,044,521	(192,644)	38,851,877	37,610,646	96.33%	1,093,140	38,703,786	99.62%
2016	39,047,094	(166,790)	38,880,304	37,500,729	96.04%	1,223,756	38,724,485	99.60%
2017	39,045,958	20,385	39,066,343	37,596,543	96.29%	1,176,602	38,773,145	99.25%

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		Less: Amounts Restricted to Repaying Debt	Net Debt	Percentage of Personal Income*	Total Net Debt Per Capita *	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Short-Term Debt Payable	Leases	General Bonded Debt	Alternate Revenue Debt	Unamortized Premium	Leases								
2008	\$ 19,474,063	\$ 147,201,291	\$ 4,042,789	\$ 61,688	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 15,967,699	\$ 154,862,132	1.562%	556.22	12.59	0.14%		
2009	15,927,428	145,289,091	3,902,387	-	-	971,940	-	-	-	-	14,455,814	151,635,032	1.575%	544.63	5.29	0.11%		
2010	15,370,579	154,026,347	3,535,055	-	-	669,204	-	-	393,127	14,340,154	159,654,158	1.632%	540.71	3.49	0.11%			
2011	17,130,000	139,567,643	3,518,715	800,000	-	357,325	-	-	310,060	14,125,081	147,558,662	1.460%	499.75	10.18	0.12%			
2012	14,035,000	136,907,693	3,924,106	700,000	-	85,373	1,860,000	-	138,289	13,510,596	144,377,844	1.355%	488.98	8.08	0.12%			
2013	13,281,272	131,925,000	10,015,370	1,050,000	-	1,796,778	1,678,728	-	117,546	156,243	147,423,506	1.366%	499.29	8.00	0.12%			
2014	16,241,752	123,290,000	8,967,509	14,420,000	-	1,791,267	1,513,248	-	112,097	71,413	12,524,465	153,882,821	1.403%	521.17	17.71	0.15%		
2015	18,061,230	113,925,000	8,415,117	24,439,109	-	2,362,446	1,343,770	-	70,843	-	12,644,241	155,973,274	1.380%	528.25	22.90	0.18%		
2016	16,549,620	103,940,000	7,273,059	24,079,109	-	1,696,062	1,170,380	-	59,944	-	9,892,981	144,875,193	1.357%	490.66	26.51	0.17%		
2017	16,480,891	96,470,000	6,692,729	22,067,028	200,000	1,659,361	989,109	-	49,045	-	8,204,364	136,403,799	***	461.97	31.38	0.16%		

* See Demographic Statistics schedule at page 214 for personal income and population date.

*** Personal income not available.

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

County of Winnebago, Illinois
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	\$ 227,161,442	\$ 137,007,204	\$ 137,105,204	\$ 132,894,403	\$ 127,190,917	\$ 117,185,506	\$ 108,626,657	\$ 103,505,125	\$ 102,202,067	\$ 210,996,563
Total Net Debt Applicable to Limit	19,474,063	15,927,428	15,370,579	17,130,000	1,680,741	14,960,000	18,604,198	21,767,446	19,416,062	17,470,000
Legal Debt Margin	\$ 207,687,379	\$ 121,079,776	\$ 121,734,625	\$ 115,764,403	\$ 125,510,176	\$ 102,225,506	\$ 90,022,459	\$ 81,737,679	\$ 82,786,005	\$ 193,526,563
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	8.57%	11.63%	11.21%	12.89%	1.32%	12.77%	12.77%	21.03%	19.00%	8.28%
Legal Debt Margin Calculation for Fiscal 2017										
Equalized Assessed Value	\$ 3,669,505,438									
Debt Limit	\$ 210,996,563									
Debt Applicable to Limit	113,940,000									
General Obligation Bonds	(96,470,000)									
Bonded debt excluded from long-term debt	17,470,000									
Total net debt applicable to debt limit	\$ 193,526,563									
LEGAL DEBT MARGIN										

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

Year	(1) Population	(2) Personal Income (<i>thousands of dollars</i>)	Per Capita Personal Income	(3) Unemployment Rate
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	11,298,474	39,357	6.4
2016	295,266	11,407,382	39,904	6.6
2017	295,266	*	*	5.9

(1) The Official 2000 Census figure was used for 2007 - 2009.
The Official 2010 Census figure was used for 2010 - 2017.

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

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

County of Winnebago, Illinois
Principal Employers
Current Year and Nine Years Ago

Employer	2017		2008		Percentage of Total County Employment		Rank	Percentage of Total County Employment
	Employees	Rank	Employees (1)	Rank	2008	2008		
Chrysler, Inc.	4,323	1						
Rockford School District 205	3,525	2	4,800	1			3.53%	
Mercyhealth/Rockford Memorial Hospital	3,195	3	2,500	3			1.84%	
Swedish American Health System	2,988	4	2,600	2			1.91%	
OSF Saint Anthony Medical Center	2,800	5	2,000	5			1.47%	
United Technologies Aerospace Systems	2,200	6						
Rockford Park District	1,839	7	1,692	7			1.24%	
Wal-Mart Stores	1,611	8						
PCI Packaging Coordinators Inc.	1,500	9						
County of Winnebago	1,449	10	1,566	9			1.15%	
Hamilton Sunstrand			2,200	4			1.62%	
United Parcel Service			2,000	6			1.47%	
Amcore Financial			1,600	8			1.18%	
Woodward Governor			1,200	10			0.88%	
			25,430		16.39%	22,158	16.29%	

Source: 2015 Illinois Manufacturer's Directory, 2015 Illinois Services Directory, the Rockford Area Council of 100 and the Illinois Department of Commerce and Economic Development

(1) Includes full and part-time employees

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

Function/Program	Full-time Equivalent Employees at September 30									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government	180.0	157.5	148.5	151.5	151.5	141.0	142.0	140.0	123.0	135.0
Public Safety	640.5	617.0	588.0	562.0	550.0	561.5	565.0	580.0	615.0	502.5
Highways and Streets	63.0	62.0	58.0	59.0	58.5	53.0	54.5	49.5	50.0	48.5
Health and Welfare	459.0	435.5	419.5	407.5	414.0	414.0	394.0	315.5	290.0	248.5
Judicial	304.0	298.5	265.5	278.5	266.0	293.0	293.5	282.0	214.0	247.5
Culture and Recreation	80.5	78.5	78.5	*	*	*	*	*	*	*
Total	1,727.0	1,649.0	1,558.0	1,458.5	1,440.0	1,462.5	1,449.0	1,367.0	1,292.0	1,182.0

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.

* Not applicable after 2010

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Supervisor of Assessments										
Number of Assessment Notices	29,774	37,647	28,910	122,147	26,482	30,810	15,332	121,495	5,379	9,867
Number of Appeals	2,716	5,414	5,318	7,856	6,319	5,976	4,089	4,737	2,574	1,888
Real Estate Transfer Declarations Processed	5,361	3,952	3,591	2,778	6,309	4,469	5,414	5,812	5,564	7,141
Total Exemptions (All Types)	128,563	129,279	126,780	122,695	122,987	125,979	126,573	122,425	123,142	121,512
County Clerk's Office										
Birth Certificates Issued	5,219	4,999	4,823	4,638	4,602	5,048	4,567	4,515	N/A	8,141
Death Certificates Issued	2,831	2,705	2,818	2,930	2,881	3,251	3,064	3,256	1,678	1,622
Marriage Licenses Issued	1,928	1,755	1,820	1,121	1,846	1,743	2,085	2,064	1,748	1,643
Civil Union Certificates Issued	*	*	*	52	51	*9,874	8	3	60	3
Raffle Licenses Issued	318	280	286	178	224	297	302	316	336	320
County Treasurer										
Number of Real Estate Parcels Billed	146,798	147,902	148,115	148,285	126,315	126,224	126,210	126,134	121,456	121,329
Number of Certified Mailed	7,078	6,399	7,904	7,504	7,863	7,630	7,020	6,716	6,958	6,561
Recorder of Deeds										
Total Documents Recorded	58,539	64,039	52,085	48,830	51,465	53,120	41,933	41,810	40,433	41,648
Total Mortgages Recorded	14,266	16,388	12,715	11,118	11,845	11,372	7,711	7,968	8,121	8,445
Total Deeds Recorded	9,396	8,641	8,073	7,553	8,476	9,890	9,658	10,191	9,599	9,864
Total Foreclosures Recorded	566	656	783	670	879	703	425	386	360	247
Regional Planning & Economic Development										
Number of Building Permits Issued	3,131	2,475	2,605	3,759	3,701	3,259	4,422	3,574	3,179	5,871
Public Safety										
Sheriff's Departments										
Bookings	20,968	19,153	16,839	15,341	16,046	15,629	15,044	13,156	12,854	11,971
Release/Bond Out	20,769	19,128	16,632	15,285	16,083	15,701	15,191	13,158	12,663	11,919
911 Calls Handled	121,619	113,134	110,106	113,755	113,300	103,227	100,678	107,360	52,447	51,515
Accident Reports	1,241	1,163	903	865	835	875	1,137	1,067	868	615
Traffic Citations Issued	11,250	10,412	8,441	8,763	10,670	10,871	N/A	N/A	10,293	13,825
Average Jail Population	758	801	856	761	1,019	953	837	690	771	802
Vehicles Impounded	1,975	1,588	1,558	1,320	1,783	1,649	1,795	N/A	1,376	1,390
Meals Provided to Inmates and Staff	990,773	1,067,850	991,044	1,635,589	1,210,762	1,124,827	1,124,827	759,073	907,292	945,032

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety (Continued)										
Animal Services										
Number of Dogs Adopted	950	800	750	659	694	561	511	554	530	611
Number of Cats Adopted	900	900	650	654	701	769	681	700	761	690
Highways and Streets										
Miles of Maintained County Roads	306	306	303	303	303	311	303	299	303	303
Health and Welfare										
County Health Department										
Family Case Management										
Number Served	8,199	8,552	7,904	6,658	6,721	6,175	2,558	2,776	2,776	2,776
Women, Infants & Children										
Total Case Load	8,122	8,415	7,655	7,315	7,382	7,343	7,054	8,039	8,039	6,345
Clients	13,473	14,799	13,775	12,945	12,825	9,610	N/A	N/A	N/A	N/A
Total Visits	36,950	40,612	34,308	33,137	34,054	32,462	N/A	N/A	N/A	N/A
KidCare - State Health Ins. Program										
Children Enrolled	395	410	430	354	287	286	293	305	N/A	N/A
Lead Screening and Testing										
Tests Performed	1,420	647	919	689	606	280	276	257	N/A	210
Social Work/Mental Health										
Number Served	391	461	450	354	1,660	1,603	N/A	N/A	N/A	N/A
Health Works - Foster Children Health Care										
Number Served	1,201	1,439	1,632	1,471	1,235	622	389	497	497	511
Sexually Transmitted Diseases										
Total Clinic Visits	5,012	5,602	5,491	4,907	3,996	3,813	3,220	1,309	1,309	707
Ryan White Programs										
Number Served	320	411	426	435	441	473	467	436	436	383
Health Promotion/Awareness										
Screenings/Immunizations	17,600	18,001	11,530	11,805	10,539	10,074	24,067	16,217	4,607	3,961
Women's Health										
Women's Health Clients	4,990	4,236	7,410	7,073	6,781	5,738	4,599	2,799	2,799	6,826
Breast & Cervical Screenings	1,035	1,272	1,100	1,200	1,306	1,603	732	489	489	N/A
Stand Against Cancer Clients	88	75	79	66	39	32	N/A	N/A	N/A	N/A
Neighborhood Environmental										
Hotel & Motel Inspections	31	35	11	25	58	35	-	106	106	165
Total of All Inspections Types Completed	11,151	11,870	10,133	9,801	8,072	7,869	9,879	6,908	6,908	5,815

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Health and Welfare (Continued)										
County Health Department (Continued)										
Pollution Control										
Number of Inspections	1,428	1,240	1,407	1,679	1,693	1,725	1,994	2,057	N/A	1,615
Public Facilities Sanitation										
Facilities Inspections	3,833	5,109	3,298	5,503	4,871	4,524	4,672	4,187	N/A	4,287
Laboratory - Water & Pollen Tests										
Number of Environmental Tests	24,206	8,622	8,892	12,252	8,203	11,076	N/A	N/A	N/A	N/A
RPR (STD) Tests	3,561	4,100	2,690	-	-	-	3,799	3,891	N/A	4,709
County Nursing Home - River Bluff										
Nursing Home Inpatient Days	84,890	86,302	81,551	87,554	76,868	74,039	74,386	80,731	83,314	80,114
Veteran's Assistance Commission										
Monthly Average Case Load	28	30	34	49	50	50	59	58	66	62
Total Veterans Assisted	826	945	1,040	1,269	1,334	1,321	1,410	988	1,210	1,566
Total Monetary Assistance Provided	72,856	77,931	94,350	132,950	139,676	149,566	178,422	191,744	241,854	236,806
Culture and Recreation										
Veteran's Memorial Hall - Museum & Reception Hall										
Total Number of Visits	N/A	N/A	N/A	16,280	19,018	19,163	17,507	31,538	17,272	17,556
Total Number of Events	N/A	N/A	N/A	248	324	324	302	264	317	339
Judicial										
Court Services										
Total Adult Probation Cases	3,215	3,141	3,204	4,072	6,153	6,352	6,640	7,003	6,970	6,195
Total Juvenile Probation Cases	339	495	388	942	1,263	1,151	989	886	694	832
Population	14	22	24	44	49	45	41	45	40	N/A
Juveniles Admitted to Detention										
Home During the Year	972	766	738	672	580	616	540	500	514	601
Circuit Clerk's Office - 17th Judicial Circuit										
Total Cases Filed	103,534	98,596	88,780	82,092	80,465	77,143	73,089	64,582	62,566	61,577
Juvenile Cases Filed	1,011	974	940	732	1,076	1,012	828	877	901	752
Criminal Felony Cases Filed	5,164	4,082	3,911	3,634	3,748	3,462	3,147	2,992	3,332	3,156
Criminal Misdemeanor Cases Filed	9,770	6,358	5,092	4,285	4,516	4,294	4,469	3,899	3,771	3,350
DUI Cases Filed	1,893	1,802	1,722	1,577	1,630	1,504	1,370	1,326	1,278	1,413
Traffic Cases Filed	67,154	66,007	58,150	54,362	51,492	50,098	47,038	39,933	37,999	37,408
Other Cases Filed	18,542	19,373	18,965	17,502	18,003	16,773	16,237	15,555	15,285	15,508

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

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Judicial (Continued)										
Child's Advocacy Center - Abuse Agency										
Number of Referrals	695	593	593	578	576	560	568	599	635	657
Interviews Conducted	426	386	376	338	374	300	356	364	398	386
People Who Received Support Services	2,057	1,167	1,262	1,317	1,444	1,163	1,075	1,135	1,129	1,101
Number of Cases Closed	99	176	276	246	272	264	323	259	321	377
Number of Arrests	34	62	44	60	61	56	61	67	67	78
Number of People Charged	57	32	41	36	59	39	28	32	43	35
Circuit Court										
Law Library Legal Self Help Center Visitor Totals	4,168	4,609	5,299	6,443	6,386	6,664	6,229	6,881	7,309	6,517
Coroner's Office										
Total Number of Calls	2,605	2,588	2,564	2,835	2,614	2,802	2,871	2,999	3,176	3,337
Total Number Transported	389	380	384	378	393	407	406	453	499	495
Total Number of Autopsies	352	288	274	283	281	330	317	316	373	339

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 Ten Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
County Purchasing Department										
Vehicle Pool	N/A	N/A	19	18	17	19	19	19	18	18
Public Safety										
Sheriff's Department										
Number of County Jail Beds (Capacity)	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,318	1,318
Number of Patrol Boats	3	3	3	3	3	2	3	3	2	2
Number of Fleet Vehicles	N/A	N/A	160	150	131	150	150	150	150	160
Animal Services										
Vehicle Pool	N/A	12	12	9	12	13	12	11	11	11
Highways and Streets										
Miles of Maintained County Roads	306	306	303	303	303	311	303	299	303	303
Number of County Road Traffic Signals	51	55	65	58	58	59	63	64	64	64
Number of County Road Bridges	94	87	85	85	85	83	86	89	90	90
Number of Vehicles and Light Equipment	N/A	N/A	N/A	112	112	153	209	209	213	165
Number of Heavy Equipment Items	N/A	N/A	N/A	232	232	80	109	109	95	29
Health and Welfare										
County Health Department										
Number of Health Department Facilities	6	6	6	3	3	3	3	3	2	2
County Nursing Home - River Bluff										
Number of Nursing Home Beds	304	304	304	304	304	304	304	304	304	304
Licensed Bed Days During Fiscal Year	111,264	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960
Judicial										
Court Services										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	2	2	2	2	3	3	3	5	6
Circuit Court										
Law Library Holdings/Books (estimate)	N/A	N/A	N/A	N/A	N/A	16,000	16,000	16,000	16,000	16,250

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

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