



Annual
Comprehensive
Financial Report

Winnebago
County, IL

Fiscal Year End
September 30, 2022

County of Winnebago, Illinois

Annual Comprehensive Financial Report

September 30, 2022

Prepared by:

Winnebago County Finance Department
Chief Financial Officer, David Rickert
Finance Director, Molly Terrinoni

County of Winnebago, Illinois

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Introductory Section



WINNEBAGO COUNTY

— ILLINOIS —

March 27, 2023

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

We are pleased to submit the Annual Comprehensive Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2022, as prepared by the County's Finance Department. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This Annual Report is provided to fulfill that requirement for the fiscal year 2022. The financial statements included in the Annual Report conform to generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

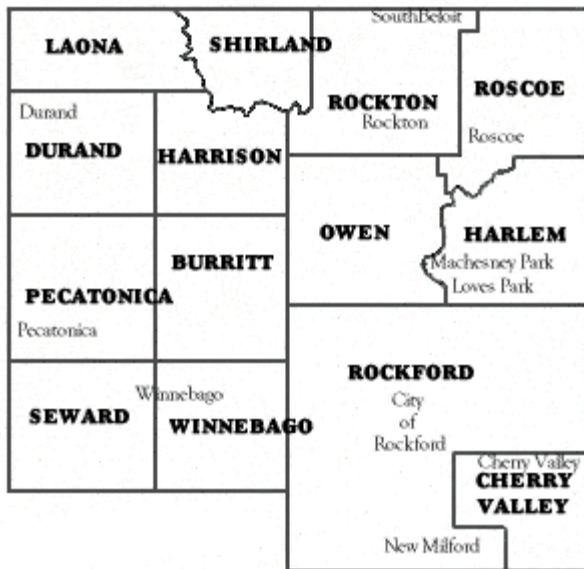
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital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

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

Profile and History of Winnebago County



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



Winnebago County is divided into 20 County Board districts with one elected representative from each district. There are 10 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 Board Chairperson appoints with the advice and consent of the County Board, and the County Administrator implements policies, manages daily operations and oversees department directors. The Administrator also works to prepare the annual budget, which is recommended to the County Board for approval.

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

Economic Condition of Winnebago County, IL

Economic Development

There are several major initiatives for Winnebago County, and at the top of the list is economic development. The region is rebounding from the economic impacts of the COVID pandemic and we are seeing an uptick in businesses coming to invest in the area. Currently, unemployment in the region is around 5.4% according to the U.S. Bureau of Labor Statistics, marking the lowest rate since pre-pandemic figures. Overall, in the area there is a general increase in the expansion and creation of jobs related to the trucking industry. Interest has risen for existing companies within the county to explore expansion due to its central location and proximity to Chicago, Madison and Milwaukee. The connectivity to I-90 and I-88 is a consistent strength for Winnebago County. Over the last two years, Winnebago County has been able to bring in nearly \$60 million in development for the Rock 39 Industrial Park on Baxter and Mulford roads near I-39 in Rockford, IL. The industrial park is also home to Berner Foods, FedEx, XPO Logistics and soon to be home to Amazon and Microsoft distribution centers.

Gaming Revenue

In November 2021, the Hard Rock Casino in Rockford opened for business. Located at the intersection of E. State Street and N. Bell School Road, the Rockford Casino is a temporary location destined to transform into the permanent Hard Rock Casino once completed one mile east of the current site near I-90. From entertainment to community impact, both casino projects are expected to create more than 1,000 jobs in addition to tax revenue and economic impacts across the region and state. Rockford became the first of six sites included in the 2019 Illinois gaming expansion legislation passed by Governor J.B. Pritzker to receive licensing approval, a historical win for Hard Rock and the Winnebago County region. Rockford's temporary casino brought in roughly \$54.7 million in gross revenue in its first year and generated more than \$10.8 million in local gambling tax revenue, according to the Illinois Gaming Board. Local gambling tax revenue is shared between Rockford (70%), Winnebago County (20%), Loves Park (5%) and Machesney Park (5%). Rockford's permanent casino, a 180,000 square-foot casino to be located just down the street from its temporary location – is expected to open in late 2023 or early 2024.

Tourism

The Rockford region is on track to get back to pre-pandemic visitor spending with a boost to the tourism industry as spending by visitors was up nearly 22% in 2021 compared to 2020. According to the Illinois Department of Commerce and Economic Opportunity, Winnebago County has recovered faster than 9 of 12 comparative destinations in Illinois. Area hotels raked in \$61.3 million in revenue in 2022, 14.5% more than revenue collected in 2021. Occupancy increased following the 2020 opening of the Embassy Suites by Hilton Rockford Riverfront, adding 160 rooms and creating roughly 130 jobs.

Airport Growth

Another major economic boon for our region is the Chicago-Rockford International Airport (RFD), a Midwest hub for e-commerce and international freight. RFD is the 14th largest cargo airport in the U.S. for landed weight. The airport's cargo operations grew by 1% in 2022 compared to the previous year. According to Federal Aviation Administration data, RFD handled 3.433 billion pounds of landed weight in 2022, which is an increase of about 31 million pounds over 2021 figures. The local airport is home to the second largest UPS hub in North America, a major base for Amazon Air and serves more than 15 international airlines and freight forwarders. Passenger traffic increased by 18% at the Chicago Rockford International Airport in 2022 compared to the previous year and is approaching pre-pandemic levels. Approximately 242,000 people flew into or out of RFD last year. 2022 passenger traffic figures at RFD were about 3% below pre-pandemic figures from 2019. The airport is currently served by Allegiant Air, which offers nonstop flights to Las Vegas, NV; Phoenix, AZ; and Orlando, Clearwater, Punta Gorda and Sarasota, FL. RFD is pursuing additional destinations including Denver, CO; Dallas, TX; and Nashville, TN as well as Austin, TX and Asheville, NC.

Manufacturing

Long a leader in automotive, production technology and metalworking, the region's manufacturing sector has gradually pivoted toward advanced manufacturing disciplines. The region's longstanding culture of innovation has helped fuel this pivot, evidenced by Collins Aerospace's \$50 million investment in "The Grid," a high-tech research and development lab at its Rockford plant where aerospace leaders will develop next generation hybrid and electric jet propulsion systems. In late 2022, Collins Aerospace also unveiled a new \$18 million wind tunnel for its Ram Air Turbine product family at the company's Electric Power Systems facility in Rockford, Illinois. With fully automated, state-of-the-art technology and enhanced quality via real-time data analytics, the new wind tunnel will streamline the Ram Air Turbine testing and certification process for Collins' airframer customers. As the region waits to learn the long-term fate of the Fiat Chrysler Assembly Plant in neighboring Boone County, an effort is underway to keep the hundreds of workers at the factory and its supplier facilities working in the area. There were more than 1,300 people let go from Stellantis after the factory idled and an additional 730 from seven supplier facilities in the region, according to Illinois Worker Adjustment and Retraining notices filed with the Illinois Department of Commerce & Economic Opportunity. Keeping those workers employed here is important to the economic vitality of the region, and it could play a role in future businesses' choice to locate here and the automaker's decision of whether to retool the Belvidere facility for another vehicle.

Housing Market

The 2022 Rockford regional housing market saw inflation rise at a record pace becoming an ideal seller's market. Following historically low interest rates the year prior, 2022 saw mortgage rates double to nearly 7% in response to record inflation. Mortgage rates have since fallen back slightly to 6.15%. Prices were driven up by a surge in demand and a record-low number of homes for sale in the region. On the commercial side, Winnebago County is working to identify and improve areas in unincorporated parts of the county when it comes to commercial Blight Reduction. The Winnebago County State's Attorney is reviewing county ordinances to determine if different language is warranted to speed up the blight response process while our Regional Planning & Economic Development Department assesses how they can build capacity to address blight in unincorporated areas within and near municipalities' borders. This is also being addressed in part due to the Winnebago County Trustee Program. The program is intended to reduce blight and improve neighborhoods by getting abandoned properties acquired by the government back on the tax rolls. Over the next 10 years, the properties sold in these auctions will create approximately \$1 million in new tax revenue for Winnebago County taxing bodies. This goes hand in hand with economic development in trying to attract more residents to the region and in turn, more taxpayer dollars. Historically low interest rates and limited inventory were cited as reasons for a 2021 housing boom in the Rockford region. The market — which includes Winnebago, Boone and Ogle counties — was the most lucrative and competitive ever recorded, according to the Rockford Area Realtors. Inventory is expected to remain historically tight and interest rates will continue to rise in 2022.

Long-term Financial Planning

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

Budget Policy

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

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

Independent Auditor's Report

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for thirty-three years (fiscal year ended 1988-2003 and 2005-2021). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

Acknowledgements

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

Respectfully submitted,

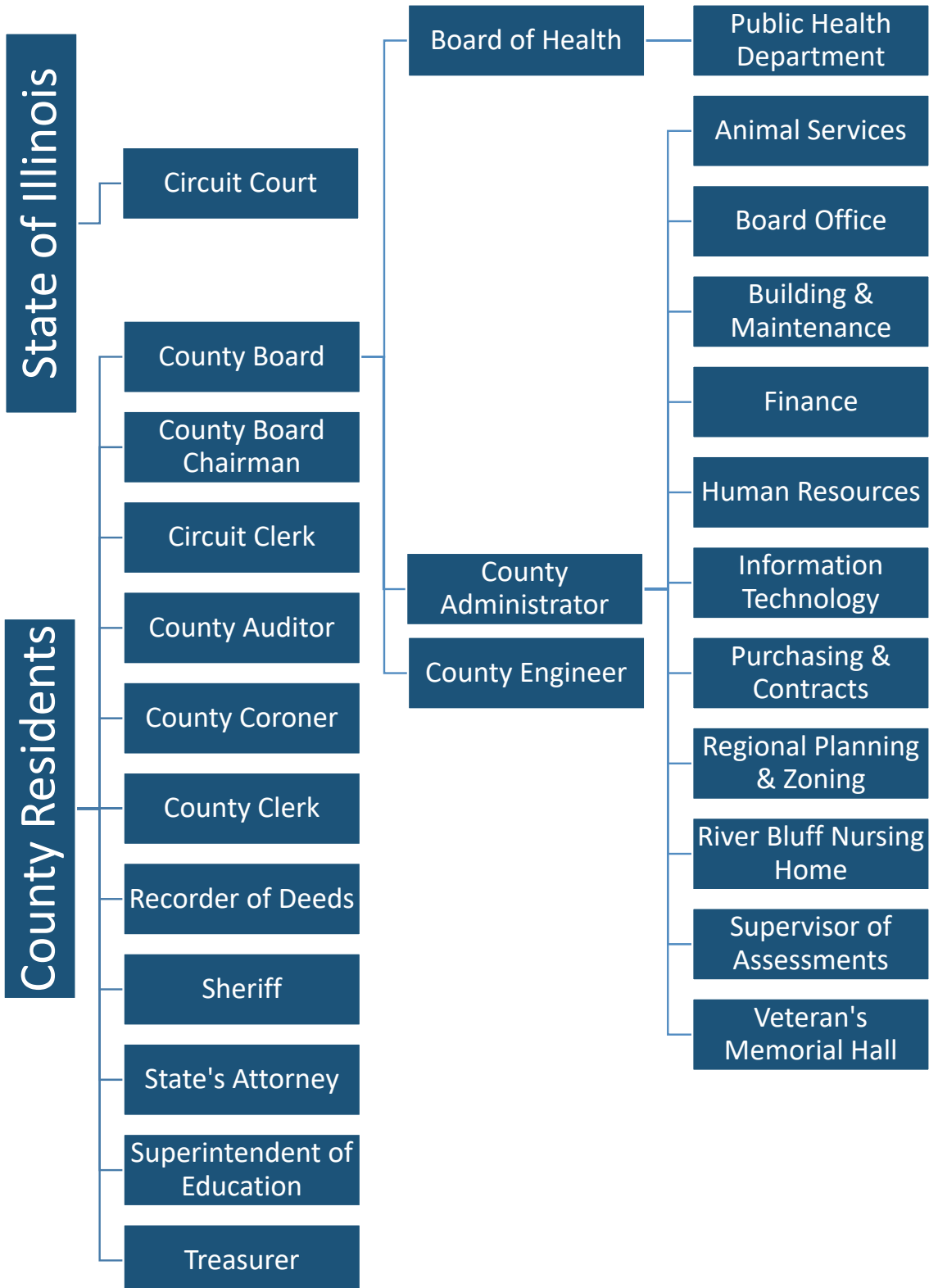


David J. Rickert
Chief Financial Officer



WINNEBAGO COUNTY

— ILLINOIS —



County of Winnebago, Illinois

Principal Officials

September 30, 2022

County Board Members

Paul Arena	Kevin McCarthy
Aaron Booker	Keith McDonald
John Butitta	Tim Nabors
Jean Crosby	John Penney (effective December 2022)
Angela Fellars	Dorothy Redd (former)
Burt Gerl (former)	Jaime Salgado
Angie Goral	Steve Schultz (former)
John Guevara (effective December 2022)	Christopher Scrol (effective December 2022)
Valerie Hanserd (effective December 2022)	John Sweeney
Joe Hoffman	Dave Tassoni
Dave Kelley (former)	Michael Thompson(effective December 2022)
Brad Lindmark	Jim Webster
	Fred Wescott (former)

Other Elected Officials

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

Appointed Officials

Patrick Thompson, County Administrator
Dave Rickert, Chief Financial Officer
Sandra Martell, Public Health Administrator
Carlos Molina, County Engineer
Thomas Hodges, Supervisor of Assessments
Patricia McDiarmid, Nursing Home Administrator
Brett Frazier, Director of Animal Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Winnebago
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

Financial Section

Independent Auditors' Report

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County of Winnebago (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of September 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Chicago, Illinois
March 27, 2023

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

September 30, 2022

This section of the County of Winnebago, Illinois' (the County) annual comprehensive financial report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended September 30, 2022. Additional information outside the scope of this analysis can be found in the Letter of Transmittal, located at the front of the annual comprehensive financial report, and the basic financial statements, including the accompanying notes to financial statements, which follows this section.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at September 30, 2022, by \$323.5 million. Of this amount, \$167.1 million represents net investment in capital assets, \$217.2 million represents net position restricted for specific activities, and \$(60.7) million represents unrestricted net deficit. Net position for governmental activities was \$320.2 million while net position for business-type activities was \$3.3 million, totaling \$323.5 million at September 30, 2022.
- The net position of the governmental type activities increased 34.2% (\$81.6 million) and the business type activities decreased 17.4% (\$0.7 million), respectively.
- The program revenues of governmental activities increased \$3.9 million or 5.6% from the amount reported in 2021. General revenues increased \$33.4 million or 25.9%. During the same period governmental activities expenses increased \$14.1 million or 10.0%.
- The County's governmental funds reported a combined ending fund balance of \$174.5 million as of September 30, 2022, compared to \$129.0 million as of September 30, 2021, which represents an increase of \$45.6 million or 35.3%. Approximately \$53.6 million is unassigned and available for spending at the government's discretion.
- At the end of the current fiscal year unassigned fund balance for the General Fund was \$55.7 million or 95.1% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$30.9 million or 54.9% of total General Fund expenditures. The County Board has adopted a fund balance policy requiring the County to maintain unassigned fund balance in the General Fund to fund operations for a period of at least three months (25% of expenditures).

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- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences and net other post-employment benefit obligations) totaled \$120.3 million as of September 30, 2022 compared to \$133.2 million as of September 30, 2021 which represents a decrease of \$12.9 million or 9.7%. The County reduced bond and debt certificate payable by \$9.3 million and reduced other long-term commitments by \$3.6 million. Business-type activities long-term obligations (excluding unamortized premiums, compensated absences and net other post-employment benefit obligations) totaled \$0.00 million as of September 30, 2022 compared to \$0.2 million as of September 30, 2021, which represents a decrease of \$0.2 million or 100%. There were no issuances for business-type activities during fiscal year 2022.

Overview of the Financial Statements

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

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

In June of 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*. GASB 87 overhauls the accounting and financial reporting of leases for state and local governments by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying nonfinancial asset. The effective date for the County to implement this standard was October 1, 2021. The County analyzed their potential lease agreements and determined that the resulting amounts were not material to the financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the Court Services Grants Fund, FEMA Grant Fund, State's Attorney Federal Forfeiture Fund, 2010 Debt Certificate Fund, 2017A General Obligation Debt Certificates Fund, 2012F Bond Project Fund, 2012G Bond Project Fund, 2015A Project Fund, and 2020A Project Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

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

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

The RSI and supplementary information can be found on pages 52-204 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 \$323.5 million at the close of the most recent fiscal year. Net position increased \$80.9 million from \$242.7 million to \$323.5 million or 33.3% from the prior year.

Approximately 51.6% 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.

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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>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Current and other assets	\$ 389,759	\$ 277,376	\$ 11,644	\$ 7,154	\$ 401,403	\$ 284,530
Capital assets	233,404	236,578	5,340	5,452	238,744	242,030
Total assets	623,163	513,954	16,984	12,606	640,147	526,560
Deferred outflows of resources	10,489	14,567	389	654	10,878	15,221
Current liabilities	32,342	28,904	5,382	3,136	37,724	32,040
Noncurrent liabilities	171,912	179,523	767	956	172,679	180,479
Total liabilities	204,254	208,427	6,149	4,092	210,403	212,519
Deferred inflows of resources	109,235	81,490	7,867	5,106	117,102	86,596
Net position:						
Net investment in capital assets	161,724	158,828	5,340	5,238	167,064	164,066
Restricted	208,047	127,169	9,128	3,971	217,175	131,140
Unrestricted	(49,608)	(47,393)	(11,111)	(5,147)	(60,719)	(52,540)
Total net position	\$ 320,163	\$ 238,604	\$ 3,357	\$ 4,062	\$ 323,520	\$ 242,666

Net position of the County's governmental activities increased by 34.2% (\$320.2 million at September 30, 2022 compared to \$238.6 million at September 30, 2021). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, decreased by 4.7% (\$49.6) million at September 30, 2022 compared to (\$47.4) million at September 30, 2021. Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities increased by 63.6% or \$80.9 million. The invested in capital assets, net of related debt category increased by 1.8% or \$2.9 million.

Net position of business-type activities decreased by 17.4% in 2022 (\$3.4 million at September 30, 2022 compared to \$4.1 million at September 30, 2021). 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.

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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>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 47,439	\$ 45,359	\$ 9,277	\$ 11,778	\$ 56,716	\$ 57,137
Operating grants and contributions	26,420	24,722	783	818	27,203	25,540
Capital grants and contributions	170	22	-	-	170	22
General revenues:						
Taxes	114,451	107,212	1,901	1,908	116,352	109,120
Intergovernmental revenues	50,066	20,805	-	-	50,066	20,805
Miscellaneous	1,712	1,238	1	4	1,713	1,242
Unrestricted investment earnings	697	85	6	-	703	85
Total revenues	<u>240,955</u>	<u>199,443</u>	<u>11,968</u>	<u>14,508</u>	<u>252,923</u>	<u>213,951</u>
Expenses:						
Government activities:						
General government	52,543	33,325	-	-	52,543	33,325
Public safety	50,472	56,725	-	-	50,472	56,725
Highway and streets	14,197	14,171	-	-	14,197	14,171
Health and welfare	19,751	16,730	-	-	19,751	16,730
Judicial	14,255	15,300	-	-	14,255	15,300
Interest on long-term liabilities	3,661	4,520	-	-	3,661	4,520
Nursing home	-	-	16,779	15,707	16,779	15,707
Court Street activities	-	-	411	455	411	455
Total expenses	<u>154,879</u>	<u>140,771</u>	<u>17,190</u>	<u>16,162</u>	<u>172,069</u>	<u>156,933</u>
Increase (decrease) in net position before transfers	86,076	58,672	(5,222)	(1,654)	80,854	57,018
Transfers	(4,517)	(350)	4,517	350	-	-
Net change in fund balance	81,559	58,322	(705)	(1,304)	80,854	57,018
Net position, October 1,	238,604	180,282	4,062	5,366	242,666	185,648
Net position, September 30	<u>\$ 320,163</u>	<u>\$ 238,604</u>	<u>\$ 3,357</u>	<u>\$ 4,062</u>	<u>\$ 323,520</u>	<u>\$ 242,666</u>

County of Winnebago, Illinois

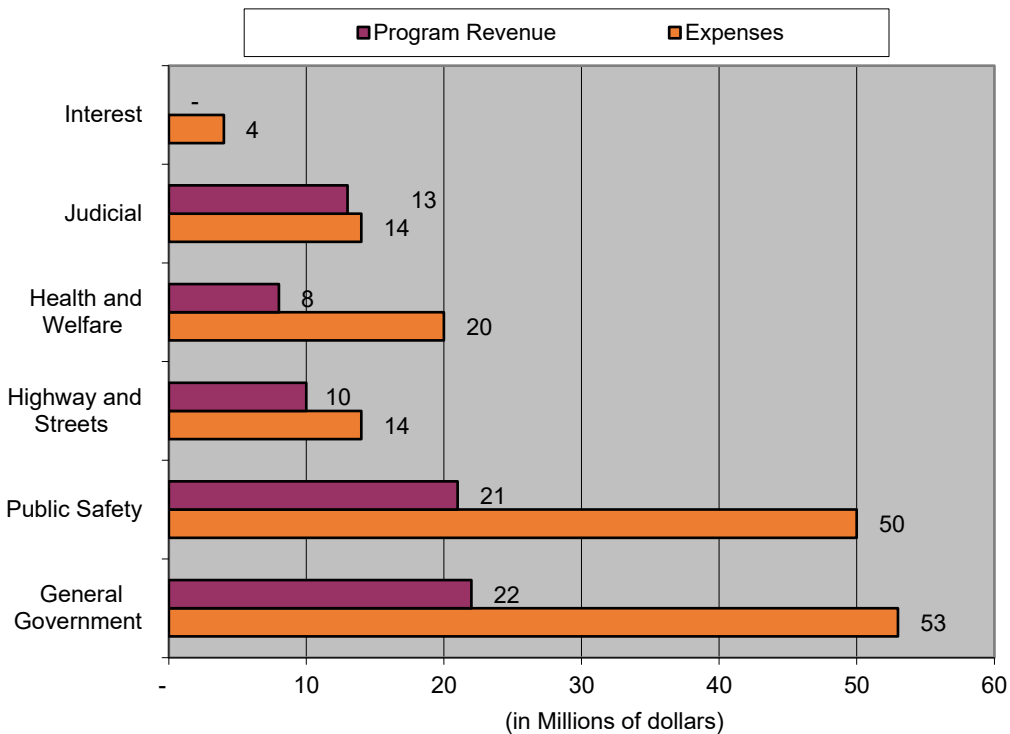
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Governmental activities. Governmental-type activities increased the County's total net position by \$81.6 million, accounting for 100.9% of the increase in total government-wide net position.

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

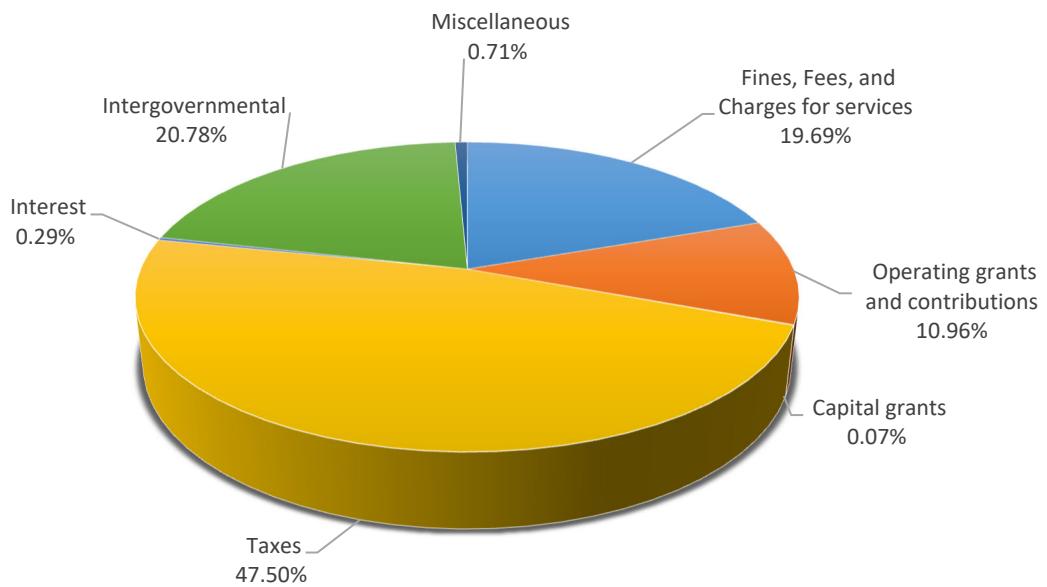
Governmental Activities Expenses and Program Revenues



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

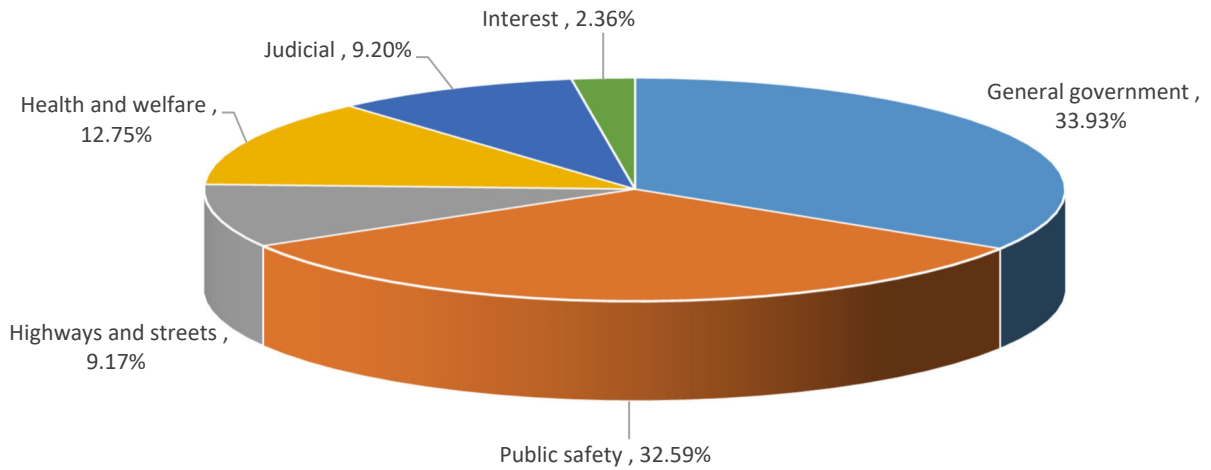
Governmental Activities Revenue by Source



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

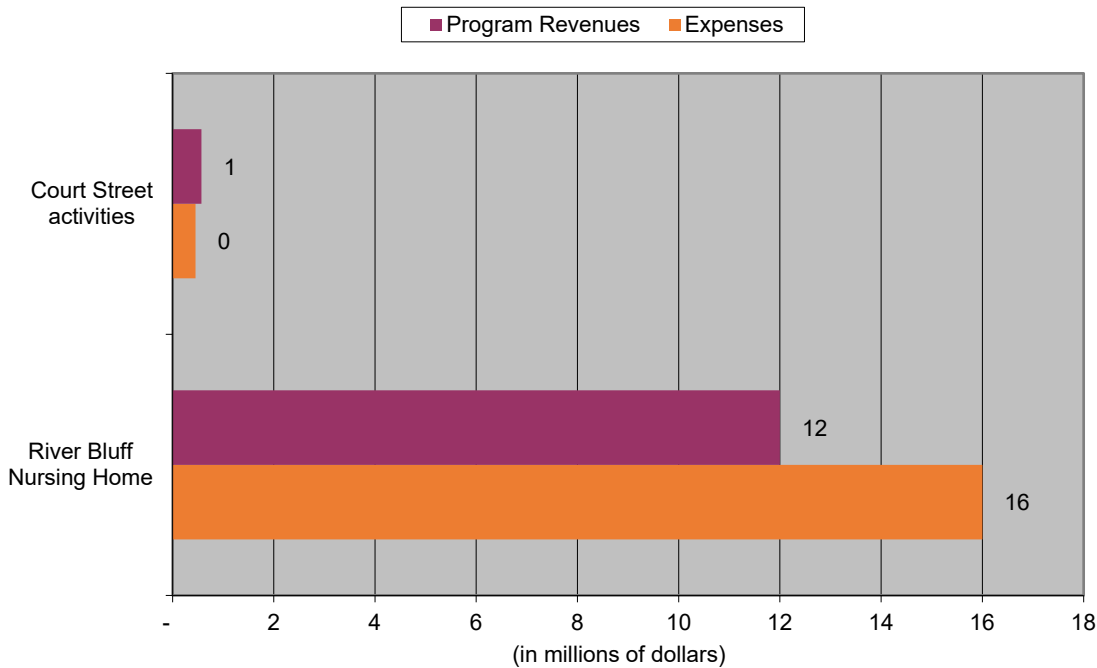
Governmental Activities Expenses by Function



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Business-type activities. Business-type activities decreased the County's net position by \$0.7 million after transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

Business-type Activities Program Revenues and Expenses



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2022 amounted to \$238.7 million (net of accumulated depreciation). This investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings, equipment, and infrastructure (roadway and bridges). The total decrease in the County's capital assets for the current fiscal year was 1.4%.

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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>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Land	\$ 21.8	\$ 20.9	\$ 0.6	\$ 0.3	\$ 22.4	\$ 21.2
Buildings	224.3	222.7	16.5	16.5	240.8	239.2
Land Improvements	0.6	0.6	-	-	0.6	0.6
Equipment	50.5	46.7	2.2	2.2	52.7	48.9
Infrastructure	208.2	203.8	-	-	208.2	203.8
Construction-in-progress	3.1	3.0	0.1	-	3.2	3.0
Subtotal	508.5	497.7	19.4	19.0	527.9	516.7
Accumulated Depreciation	(275.1)	(261.1)	(14.1)	(13.5)	(289.2)	(274.6)
Totals	\$ 233.4	\$ 236.6	\$ 5.3	\$ 5.5	\$ 238.7	\$ 242.1

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

- Roof replacement of the courthouse and cybersecurity upgrades and related equipment.

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

Bonded Debt. At the end of the current fiscal year, the County had \$102.6 million in bonds outstanding versus \$113.2 million last year, a decrease of 9.3%, as shown in the table below.

The County did not have any new or refunding issues during the current fiscal year.

Outstanding Debt, at Year-end
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
General obligation debt certificates	\$ 6,835	\$ 8,372	\$ -	\$ 208	\$ 6,835	\$ 8,580
General obligation debt certificates from direct borrowings	236	315	-	-	236	315
Alternate revenue bonds	91,510	99,190	-	-	91,510	99,190
Unamortized bond premium	4,039	5,067	-	5	4,039	5,072
Totals	\$ 102,620	\$ 112,944	\$ -	\$ 213	\$ 102,620	\$ 113,157

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The County's general obligation bond rating from Moody's is Aa3 as of September 30, 2022. Other obligations include financed purchases, commitments, compensated absences, claims and judgments, and a long-term obligation for emergency services dispatch equipment. More detailed information is presented in the notes to the basic financial statements.

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

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

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

The County's General Fund in Fiscal Year 2022 recorded an increase of \$20.5 million over the fiscal year 2021 balance. The portion of the fund balance that remained unassigned and available increased \$24.7 million causing the County to be within the target reserve of three months, as defined in the County's fund balance policy. In fiscal year 2021, the General Fund recorded an increase of \$20.4 million from the previous year. Revenues increased \$9.7 million from 2021 to 2022. Changes in revenue for fiscal year 2022 as compared to fiscal year 2021 include: increased taxes of \$3.9 million (due in large part to an increase in various sales tax revenue); increased intergovernmental of \$10.3 million (due to increases in state shared revenue programs such as the state income tax and personal property replacement taxes); decreased charges for services of \$4.6 million due to a reclass of revenue related to federal inmates housed at the County jail to the PSST fund; decreased fines and forfeitures of \$159,000; decreased licenses and permits of \$149,000; increased investment income of \$202,000; and an increase of miscellaneous of \$226,000.

Property tax revenue remained stable in the General Fund due to the County Board holding the tax levy relatively stable by taking only the new construction increase for the 2020 and 2021 tax levy years. Equalized assessed value increased 5.3% amid a slightly declining population.

General Fund expenditures increased by \$2.1 million which was due to an increase primarily in general government expenses due to capital outlay for the purchase of a parking lot, an increase in technology expense for upgrades and increased security, and an increase in general county expenses for solid waste management planning and water resource management planning.

The Public Safety Sales Tax Fund reported an ending fund balance of \$19.6 million which is an increase of \$12.6 million from the prior year. Total revenues increased \$8.7 million. Total expenditures increased \$2.6 million.

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As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$174.5 million, an increase of \$45.6 million in comparison with the prior year's balance. Approximately 30.7% of this total amount (\$53.6 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$5.9 million) is assigned for animal services and capital projects. The remainder of fund balance (\$115.0 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 (\$9.6 million), public safety (\$32.4 million), highways and streets (\$8.9 million), health and welfare (\$39.4 million) or is restricted for other purposes such as capital improvements, retirement, economic development, etc. (\$24.7 million).

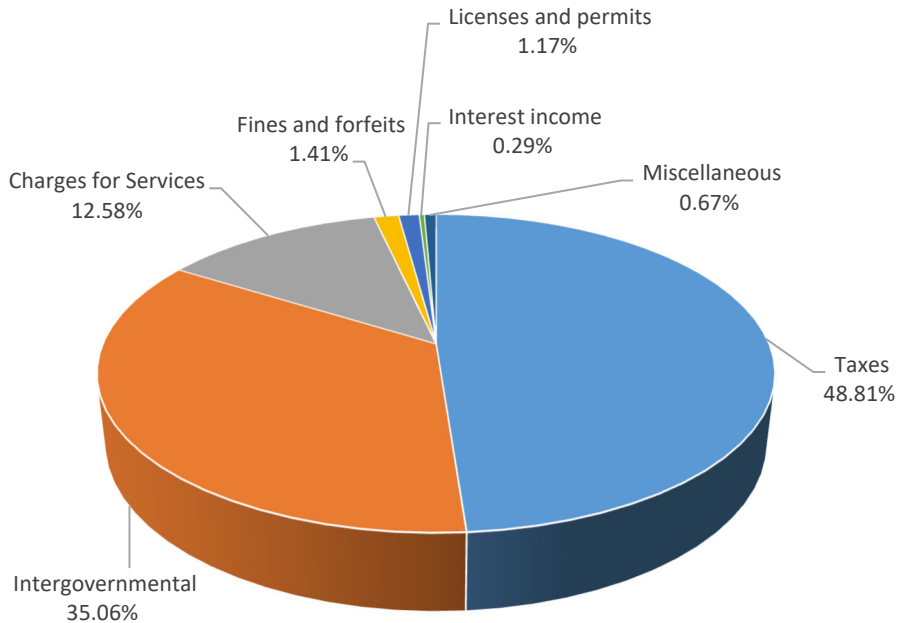
Information on the next two pages compares revenues and expenditures for all governmental fund types for the years ending September 30, 2022 and 2021.

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

<i>Revenue by Source:</i>	<i>2022</i>	<i>2021</i>	<i>% change</i>
Taxes	\$ 117,678	\$ 108,831	8.1%
Intergovernmental	84,520	52,988	59.5%
Charges for services	30,327	30,167	0.5%
Fines and forfeitures	3,402	3,410	-0.2%
Licenses and permits	2,819	2,386	18.1%
Investment income	704	85	728.2%
Miscellaneous	1,625	1,093	48.7%
	\$ 241,075	\$ 198,960	21.2%

2022 Governmental Funds Revenue by Source

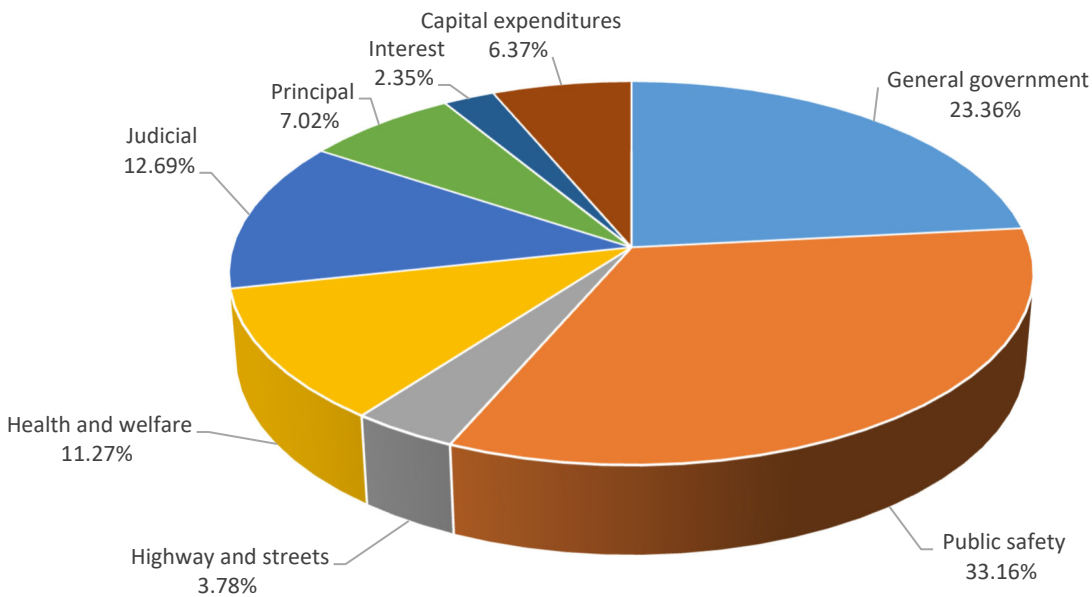


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County of Winnebago Governmental Funds Expenditures
(Expressed in Thousands of Dollars)

<i>Expenditures by Function:</i>	<i>2022</i>	<i>2021</i>	<i>% change</i>
General government	\$ 44,742	\$ 27,957	60.0%
Public safety	63,503	60,937	4.2%
Highway and streets	7,247	7,619	-4.9%
Health and welfare	21,579	15,131	42.6%
Judicial	24,296	23,499	3.4%
Debt service:			
Principal	13,444	19,236	-30.1%
Interest	4,506	5,289	-14.8%
Capital expenditures	12,192	9,153	33.2%
	<u>\$ 191,509</u>	<u>\$ 168,821</u>	<u>13.4%</u>

2022 Governmental Funds Expenditures by Function



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Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position decreased \$0.7 million in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

Business-type (in thousands)	<i>River Bluff Nursing Home Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 19,292	\$ 4,135
Net position	(673)	4,030
Change in net position	(889)	184
Return on ending net position	-132.1%	4.6%

River Bluff Nursing Home experienced a decrease in net position of \$0.9 million due to continuous use of temporary staffing agencies due to staffing shortages and a State of Illinois Medicaid audit which required returning overpayments to the State. The County advanced \$6.1 million to the nursing home at the end of the fiscal year.

General Fund Budgetary Highlights. The County made several revisions to the original appropriations approved by the County Board. Overall, these changes resulted in an increase from the original budget of 6.1% or \$3,552,331. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 95.3% of the final amount appropriated in the General Fund during fiscal year 2022.

2022 General Fund revenues actual to budget reflected a positive variance of \$21,756,770. The various taxes had a positive variance of \$5,857,770 mainly due to sales taxes collected being greater than anticipated. Intergovernmental revenues were \$15,255,314 increased state allocations for shared income tax and personal property replacement taxes and a positive variance for salary reimbursements from the state for Probation related expenses. Investment revenue had a positive variance of \$140,613 due to greater returns on investments available within the County's policy. Other revenue sources combined were \$503,073 over budget.

General Fund expenditures actual to budget reflected a positive variance of \$2,873,436. Most departments operated below appropriated amounts during the fiscal year.

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Economic Factors and Next Year's Budgets and Rates. The County's 2023 budget for the General Fund was developed based on forecasted increases in major revenues due to the slight upturn in the local economy while maintaining a conservative approach as outlined in the County's Budget Policy. The following are major assumptions used in developing the budget for the 2023 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 8.2%.
- For the fifth year in a row, the County Board approved to increase the tax levy for the change attributable to new construction.
- Sales tax revenue which includes quarter-cent sales tax, one-percent sales tax and local cannabis sales tax is projected to increase 21.1% over the 2022 budgeted revenue.
- State income tax revenue is projected to increase by 15.5% over the 2022 budgeted revenue.
- Replacement tax allotments are projected to increase 206.7% over the 2022 budgeted revenue.

Requests for Information. This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact David Rickert, Chief Financial Officer, by calling (815) 319-4238, or by writing the Winnebago County Board Office at 404 Elm Street, Room 533, Rockford, Illinois 61101.

Basic Financial Statements

County of Winnebago, Illinois

 Statement of Net Position
 September 30, 2022

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and investments	\$ 205,129,032	\$ 2,054,861	\$ 207,183,893
Net receivables	56,393,582	6,366,741	62,760,323
Receivable from other governments	17,656,381	47,970	17,704,351
Internal balances	6,053,960	(6,053,960)	-
Prepaid items	842,129	-	842,129
Inventory	737,917	100,619	838,536
Total current assets	<u>286,813,001</u>	<u>2,516,231</u>	<u>289,329,232</u>
Noncurrent Assets			
Restricted cash and investments	-	76,542	76,542
Restricted net pension asset	100,735,585	9,051,346	109,786,931
Other assets	200,000	-	200,000
Long-term receivables, net	2,010,443	-	2,010,443
Capital assets not being depreciated	24,867,168	782,474	25,649,642
Capital assets being depreciated, net	<u>208,537,225</u>	<u>4,557,491</u>	<u>213,094,716</u>
Total noncurrent assets	<u>336,350,421</u>	<u>14,467,853</u>	<u>350,818,274</u>
Total assets	<u>623,163,422</u>	<u>16,984,084</u>	<u>640,147,506</u>
Deferred Outflows of Resources			
Deferred charge on refunding	684,991	-	684,991
Total other post-employment benefit items	1,066,936	97,442	1,164,378
Pension items, IMRF	<u>8,736,627</u>	<u>291,565</u>	<u>9,028,192</u>
Total deferred outflows of resources	<u>10,488,554</u>	<u>389,007</u>	<u>10,877,561</u>
Total assets and deferred outflows of resources	<u>\$ 633,651,976</u>	<u>\$ 17,373,091</u>	<u>\$ 651,025,067</u>
Liabilities			
Current Liabilities			
Accounts payable	\$ 15,112,394	\$ 4,613,148	\$ 19,725,542
Accrued payroll	2,709,570	207,318	2,916,888
Payable to other governments	-	519,575	519,575
Accrued interest payable	1,045,436	-	1,045,436
Contract retainage	43,533	-	43,533
Current portion of long-term liabilities	<u>13,430,622</u>	<u>41,996</u>	<u>13,472,618</u>
Total current liabilities	<u>32,341,555</u>	<u>5,382,037</u>	<u>37,723,592</u>
Noncurrent Liabilities			
Bonds, financed purchases, commitments and loans payable	111,469,723	-	111,469,723
Claims and judgments	2,463,332	-	2,463,332
Compensated absences	2,345,883	167,986	2,513,869
Unearned revenue	49,075,010	-	49,075,010
Total other post-employment benefit liability	<u>6,558,178</u>	<u>598,938</u>	<u>7,157,116</u>
Total noncurrent liabilities	<u>171,912,126</u>	<u>766,924</u>	<u>172,679,050</u>
Total liabilities	<u>204,253,681</u>	<u>6,148,961</u>	<u>210,402,642</u>
Deferred Inflows of Resources			
Property taxes levied for next period	38,309,117	1,899,810	40,208,927
Total other post-employment benefit items	1,557,760	142,267	1,700,027
Pension items, IMRF	<u>69,368,095</u>	<u>5,824,860</u>	<u>75,192,955</u>
Total deferred inflows of resources	<u>109,234,972</u>	<u>7,866,937</u>	<u>117,101,909</u>
Total liabilities and deferred inflows of resources	<u>313,488,653</u>	<u>14,015,898</u>	<u>327,504,551</u>
Net Position			
Net investment in capital assets:	161,723,819	5,339,965	167,063,784
Restricted for:			
Economic development	2,592,774	-	2,592,774
Capital improvements	862,295	-	862,295
City elections	571	-	571
General government	217,005	-	217,005
Highways and streets	10,278,102	-	10,278,102
Public safety	32,388,089	-	32,388,089
Health and welfare	39,454,025	-	39,454,025
Judicial purposes	3,723,885	-	3,723,885
Equipment replacement	988,908	-	988,908
Retirement	7,680,731	-	7,680,731
Debt service	8,537,820	-	8,537,820
Foreclosure remediation	68,211	-	68,211
Recreation	97,144	-	97,144
Animal services	422,379	-	422,379
Patient trust funds, expendable	-	76,542	76,542
Net pension asset	100,735,585	9,051,346	109,786,931
Unrestricted (deficit)	<u>(49,608,020)</u>	<u>(11,110,660)</u>	<u>(60,718,680)</u>
Total net position	<u>\$ 320,163,323</u>	<u>\$ 3,357,193</u>	<u>\$ 323,520,516</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Activities
 Year Ended September 30, 2022

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 52,543,029	\$ 19,924,200	\$ 1,030,160	\$ 169,725	\$ (31,418,944)	\$ -	\$ (31,418,944)
Public safety	50,472,241	15,053,148	6,182,716	-	(29,236,377)	-	(29,236,377)
Highway and streets	14,197,025	247,563	10,083,767	-	(3,865,695)	-	(3,865,695)
Health and welfare	19,751,259	1,292,439	6,849,654	-	(11,609,166)	-	(11,609,166)
Judicial	14,254,630	10,921,884	2,273,951	-	(1,058,795)	-	(1,058,795)
Interest on long-term liabilities	3,660,866	-	-	-	(3,660,866)	-	(3,660,866)
Total governmental activities	154,879,050	47,439,234	26,420,248	169,725	(80,849,843)	-	(80,849,843)
Business-Type Activities							
Nursing home	16,778,829	8,689,275	782,627	-	-	(7,306,927)	(7,306,927)
Court Street activities	411,599	588,148	-	-	-	176,549	176,549
Total business-type activities	17,190,428	9,277,423	782,627	-	-	(7,130,378)	(7,130,378)
Total	\$ 172,069,478	\$ 56,716,657	\$ 27,202,875	\$ 169,725	(80,849,843)	(7,130,378)	(87,980,221)
General Revenues							
Taxes:							
Property taxes					38,695,418	1,901,296	40,596,714
Sales taxes					23,252,984	-	23,252,984
Quarter-cent sales tax					10,665,371	-	10,665,371
Public safety sales tax					36,727,199	-	36,727,199
Use tax					2,291,346	-	2,291,346
Other taxes					2,818,587	-	2,818,587
Intergovernmental revenues not restricted to specific programs:							
Shared income taxes					8,824,321	-	8,824,321
Replacement taxes					17,596,970	-	17,596,970
Grant revenues					23,645,081	-	23,645,081
Miscellaneous					1,712,225	1,222	1,713,447
Investment income					696,648	6,057	702,705
Transfers					(4,516,776)	4,516,776	-
Total general revenues					162,409,374	6,425,351	168,834,725
Change in net position					81,559,531	(705,027)	80,854,504
Net Position, Beginning					238,603,792	4,062,220	242,666,012
Net Position, Ending					\$ 320,163,323	\$ 3,357,193	\$ 323,520,516

See notes to financial statements

County of Winnebago, Illinois

Balance Sheet
 Governmental Funds
 September 30, 2022

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Assets								
Cash and investments	\$ 44,266,261	\$ 10,654,081	\$ 5,460,771	\$ -	\$ 27,210,568	\$ 44,720,913	\$ 62,955,945	\$ 195,268,539
Receivables, net	26,644,874	383,177	5,632,483	3,647,072	4,667,986	12,572	15,375,752	56,363,916
Receivables from other governments	857,355	9,337,373	10,149	5,941	-	-	7,442,536	17,653,354
Due from other funds	2,201,583	-	-	-	-	-	-	2,201,583
Advances to other funds	6,664,822	-	-	-	-	-	-	6,664,822
Notes receivable, net	-	-	-	-	-	-	1,077,158	1,077,158
Long-term receivable	-	-	-	-	-	-	933,285	933,285
Prepaid items	47,151	-	-	-	21,090	-	598,231	666,472
Inventory	1,181	-	-	-	-	-	736,736	737,917
Other assets	200,000	-	-	-	-	-	-	200,000
Total assets	\$ 80,883,227	\$ 20,374,631	\$ 11,103,403	\$ 3,653,013	\$ 31,899,644	\$ 44,733,485	\$ 89,119,643	\$ 281,767,046
Liabilities								
Accounts payable	\$ 1,340,333	\$ 246,373	\$ 907,190	\$ 452,895	\$ 3,279,518	\$ 1,603,811	\$ 5,219,181	\$ 13,049,301
Accrued payroll	1,338,821	572,372	-	-	-	270,396	527,981	2,709,570
Payable to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	1,753,352	-	-	448,231	2,201,583
Unearned revenue	-	-	-	-	-	42,859,278	6,215,732	49,075,010
Advances from other funds	-	-	-	-	-	-	610,862	610,862
Contract retainage	-	-	-	-	-	-	43,533	43,533
Total liabilities	2,679,154	818,745	907,190	2,206,247	3,279,518	44,733,485	13,065,520	67,689,859
Deferred Inflows of Resources								
Property taxes levied for next period	15,649,310	-	5,412,538	3,319,470	-	-	13,927,799	38,309,117
Unavailable revenue	164,250	-	978	331	-	-	1,079,630	1,245,189
Total deferred inflows of resources	15,813,560	-	5,413,516	3,319,801	-	-	15,007,429	39,554,306
Total liabilities and deferred inflows of resources	18,492,714	818,745	6,320,706	5,526,048	3,279,518	44,733,485	28,072,949	107,244,165
Fund Balances								
Nonspendable for prepaids	47,151	-	-	-	21,090	-	598,231	666,472
Nonspendable for inventories	1,181	-	-	-	-	-	736,736	737,917
Nonspendable for advances	6,664,822	-	-	-	-	-	-	6,664,822
Restricted for general government	-	-	-	-	-	-	215,445	215,445
Restricted for economic development	-	-	-	-	-	-	2,592,774	2,592,774
Restricted for capital projects	-	-	-	-	-	-	862,295	862,295
Restricted for highways and streets	-	-	-	-	-	-	8,851,575	8,851,575
Restricted for public safety	-	19,555,886	-	-	-	-	12,832,203	32,388,089
Restricted for health and welfare	-	-	-	-	28,599,036	-	10,833,899	39,432,935
Restricted for judicial purposes	-	-	-	-	-	-	3,723,885	3,723,885
Restricted for equipment replacement	-	-	-	-	-	-	988,908	988,908
Restricted for retirement	-	-	4,782,697	-	-	-	2,896,042	7,678,739
Restricted for recreation	-	-	-	-	-	-	97,144	97,144
Restricted for debt service	-	-	-	-	-	-	9,583,652	9,583,652
Restricted for foreclosure mediation	-	-	-	-	-	-	68,211	68,211
Restricted for city election	-	-	-	-	-	-	571	571
Restricted for animal services	-	-	-	-	-	-	422,379	422,379
Assigned:								
Animal services	-	-	-	-	-	-	896,417	896,417
Capital projects	-	-	-	-	-	-	5,011,847	5,011,847
Unassigned (deficit)	55,677,359	-	-	(1,873,035)	-	-	(165,520)	53,638,804
Total fund balances	62,390,513	19,555,886	4,782,697	(1,873,035)	28,620,126	-	61,046,694	174,522,881
Total liabilities, deferred inflows of resources and fund balances	\$ 80,883,227	\$ 20,374,631	\$ 11,103,403	\$ 3,653,013	\$ 31,899,644	\$ 44,733,485	\$ 89,119,643	\$ 281,767,046

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Balance Sheet - Governmental Funds to the
Statement of Net Position
September 30, 2022

Reconciliation to Government-Wide Statement of Net Position

Total Governmental Fund Balances	\$ 174,522,881
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.	233,404,393
Less internal service funds	(18,990)
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	1,245,189
Long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds. See Note 2.	(130,070,005)
Less internal service funds	1,098,553
Net pension asset for IMRF is shown as an asset on the statement of net position	100,735,585
Total other post-employment benefits are shown as a liability on the statement of net position	(6,558,178)
Deferred outflows of and inflows of resources related to pension and other post employment benefits do not relate to current financial resources and are not reported in the governmental funds.	
Deferred outflows, total other post employment benefits	1,066,936
Deferred outflows, pensions	8,736,627
Deferred inflows, pensions	(69,368,095)
Deferred inflows, total other post employment benefits	(1,557,760)
Internal service funds are used by management to charge the costs of health insurance and centralized services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	6,926,187
Net Position of Governmental Activities	\$ 320,163,323

See notes to financial statements

County of Winnebago, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended September 30, 2022

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Revenues								
Taxes	\$ 36,213,374	\$ 36,727,199	\$ 5,493,037	\$ 3,348,617	\$ 18,360,845	\$ -	\$ 17,535,405	\$ 117,678,477
Intergovernmental	31,893,233	40,185	967,494	5,188	-	12,012,125	39,602,011	84,520,236
Charges for services	7,244,320	4,910,649	-	-	-	-	18,171,851	30,326,820
Fines and forfeitures	3,250,854	150,890	-	-	-	-	-	3,401,744
Licenses and permits	714,201	-	-	-	-	-	2,104,788	2,818,989
Investment income	215,613	23,165	7,102	-	76,620	207,905	173,345	703,750
Other	385,715	6,599	344,766	245,133	-	-	642,633	1,624,846
Total revenues	79,917,310	41,858,687	6,812,399	3,598,938	18,437,465	12,220,030	78,230,033	241,074,862
Expenditures								
Current:								
General government	16,771,652	-	339,084	4,270,226	-	6,494,922	16,866,262	44,742,146
Public safety	25,112,971	20,312,228	2,418,001	-	-	-	15,660,049	63,503,249
Highway and streets	-	-	140,502	-	-	-	7,106,846	7,247,348
Health and welfare	-	-	669,199	-	8,929,187	-	11,980,414	21,578,800
Judicial	15,430,181	3,732,875	703,791	-	-	-	4,429,313	24,296,160
Debt service:								
Principal	258,044	194,247	-	-	-	-	12,991,548	13,443,839
Interest	32,385	-	-	-	-	-	4,473,391	4,505,776
Capital outlay	932,557	-	-	-	-	5,725,108	5,534,413	12,192,078
Total expenditures	58,537,790	24,239,350	4,270,577	4,270,226	8,929,187	12,220,030	79,042,236	191,509,396
Excess of revenues over (under) expenditures	21,379,520	17,619,337	2,541,822	(671,288)	9,508,278	-	(812,203)	49,565,466
Other Financing Sources (Uses)								
Property sales	-	-	-	-	-	-	143,304	143,304
Transfers in	1,116,099	56,540	-	-	-	-	11,568,840	12,741,479
Transfers out	(2,003,314)	(5,070,778)	(1,800,556)	(972,900)	-	-	(7,410,707)	(17,258,255)
Issuance of finance purchase obligation	-	-	-	-	-	-	358,600	358,600
Total other financing sources (uses)	(887,215)	(5,014,238)	(1,800,556)	(972,900)	-	-	4,660,037	(4,014,872)
Net change in fund balances	20,492,305	12,605,099	741,266	(1,644,188)	9,508,278	-	3,847,834	45,550,594
Fund Balances (Deficit), Beginning	41,898,208	6,950,787	4,041,431	(228,847)	19,111,848	-	57,198,860	128,972,287
Fund Balances (Deficit), Ending	\$ 62,390,513	\$ 19,555,886	\$ 4,782,697	\$ (1,873,035)	\$ 28,620,126	\$ -	\$ 61,046,694	\$ 174,522,881

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
Year Ended September 30, 2022

Reconciliation to Government-Wide Statement of Activities

Net Change in Fund Balances, Total Governmental Funds	\$ 45,550,594
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay reported as an expenditure in the fund financial statements	\$ 12,192,078
Less some items are reported as capital outlay but are not capitalized	(1,123,617)
Depreciation is reported in the government-wide statements	<u>(14,140,942)</u> (3,072,481)
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense.	(86,805)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(540,770)
The change in deferred outflows of resources is reported only in the statement of activities.	
Deferred outflows, total other post-employment benefits	(215,931)
Deferred outflows, IMRF	(3,532,423)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. See Note 2.	
	12,958,446
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. See Note 2.	
	3,289,498
The change in net pension liability/asset for IMRF is reported only in the statement of activities.	54,381,823
The change in deferred inflows of resources is reported only in the statement of activities.	
Deferred inflows, total other post-employment benefits	(1,306,566)
Deferred inflows, IMRF	(26,354,990)
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.	
	(854,386)
Changes in other long-term liabilities are reported only in the statement of activities.	
Total other post-employment benefit liability (OPEB)	<u>1,343,522</u>
Change in Net Position of Governmental Activities	<u>\$ 81,559,531</u>

See notes to financial statements

County of Winnebago, Illinois

 Statement of Net Position
 Proprietary Funds
 September 30, 2022

	Business-Type Activities			Governmental
	River Bluff	555 North	Total	Internal
	Nursing	Court		Service
Home Fund	Operations Fund		Funds	
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	\$ -	\$ 2,054,861	\$ 2,054,861	\$ 9,860,493
Receivables, net	6,366,741	-	6,366,741	29,666
Receivable from other governments	47,970	-	47,970	3,027
Prepaid items	-	-	-	175,657
Inventory	100,619	-	100,619	-
Total current assets	6,515,330	2,054,861	8,570,191	10,068,843
Noncurrent Assets				
Restricted cash and investments	76,542	-	76,542	-
Restricted net pension asset	9,051,346	-	9,051,346	-
Capital assets not being depreciated	645,548	136,926	782,474	-
Capital assets being depreciated, net	2,614,493	1,942,998	4,557,491	18,990
Total noncurrent assets	12,387,929	2,079,924	14,467,853	18,990
Total assets	18,903,259	4,134,785	23,038,044	10,087,833
Deferred Outflows of Resources				
Total other post-employment benefit items	97,442	-	97,442	-
Pension items, IMRF	291,565	-	291,565	-
Total deferred outflows of resources	389,007	-	389,007	-
Total asset and deferred outflows of resources	\$ 19,292,266	\$ 4,134,785	\$ 23,427,051	\$ 10,087,833
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	\$ 4,508,488	\$ 104,660	\$ 4,613,148	\$ 2,063,093
Accrued payroll	207,318	-	207,318	-
Payable to other governments	519,575	-	519,575	-
Claims payable	-	-	-	1,098,553
Current portion of long-term liabilities	41,996	-	41,996	-
Total current liabilities	5,277,377	104,660	5,382,037	3,161,646
Noncurrent Liabilities				
Compensated absences	167,986	-	167,986	-
Advances from other funds	6,053,960	-	6,053,960	-
Total other post-employment benefit liability	598,938	-	598,938	-
Total noncurrent liabilities	6,820,884	-	6,820,884	-
Total liabilities	12,098,261	104,660	12,202,921	3,161,646
Deferred Inflows of Resources				
Property taxes levied for next period	1,899,810	-	1,899,810	-
Total other post-employment benefit items	142,267	-	142,267	-
Pension items, IMRF	5,824,860	-	5,824,860	-
Total deferred inflows of resources	7,866,937	-	7,866,937	-
Total liabilities and deferred inflows of resources	19,965,198	104,660	20,069,858	3,161,646
Net Position				
Net investment in capital assets	3,260,041	2,079,924	5,339,965	18,990
Restricted for net pension asset	9,051,346	-	9,051,346	-
Restricted for patient funds, expendable	76,542	-	76,542	-
Unrestricted (deficit)	(13,060,861)	1,950,201	(11,110,660)	6,907,197
Total net position	(672,932)	4,030,125	3,357,193	6,926,187
Total liabilities, deferred inflows of resources and net position	\$ 19,292,266	\$ 4,134,785	\$ 23,427,051	\$ 10,087,833

See notes to financial statements

County of Winnebago, Illinois

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended September 30, 2022

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Operating Revenues				
Charges for services	\$ 8,689,275	\$ 588,148	\$ 9,277,423	\$ 18,373,703
Intergovernmental charges for services	782,627	-	782,627	-
Other	-	1,222	1,222	1,132,734
Total operating revenues	9,471,902	589,370	10,061,272	19,506,437
Operating Expenses				
Personnel	5,455,960	-	5,455,960	-
Supplies and services	10,957,073	187,790	11,144,863	20,377,621
Depreciation	369,679	223,809	593,488	14,493
Total operating expenses	16,782,712	411,599	17,194,311	20,392,114
Operating income (loss)	(7,310,810)	177,771	(7,133,039)	(885,677)
Nonoperating Revenues (Expenses)				
Property taxes	1,901,296	-	1,901,296	-
Intergovernmental grants	-	-	-	125
Investment income	-	6,057	6,057	31,166
Interest and fiscal expense	3,883	-	3,883	-
Net nonoperating revenues (expenses)	1,905,179	6,057	1,911,236	31,291
Income (loss) before transfers	(5,405,631)	183,828	(5,221,803)	(854,386)
Transfers				
Transfers in	4,516,776	-	4,516,776	-
Total transfers	4,516,776	-	4,516,776	-
Net increase (decrease) in net position	(888,855)	183,828	(705,027)	(854,386)
Net Position, Beginning	215,923	3,846,297	4,062,220	7,780,573
Total net position, ending	\$ (672,932)	\$ 4,030,125	\$ 3,357,193	\$ 6,926,187

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended September 30, 2022

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Cash Flows From Operating Activities				
Cash receipts from customers and users	\$ 13,783,766	\$ 589,370	\$ 14,373,136	\$ 4,045,792
Receipts from interfund services	-	-	-	14,384,130
Cash receipts from other sources	-	-	-	1,132,689
Cash paid to employees	(10,935,858)	-	(10,935,858)	-
Cash paid to vendors	(5,455,960)	(122,107)	(5,578,067)	(19,844,190)
Net cash from operating activities	(2,608,052)	467,263	(2,140,789)	(281,579)
Cash Flows From Noncapital				
Financing Activities				
Transfers (to) from other funds	4,516,776	-	4,516,776	-
Received (paid) on advances	(3,303,572)	-	(3,303,572)	-
Intergovernmental grants	-	-	-	125
Property taxes	1,901,296	-	1,901,296	-
Net cash from noncapital financing activities	3,114,500	-	3,114,500	125
Cash Flows From Capital and Related				
Financing Activities				
Principal paid on long-term debt	(208,424)	-	(208,424)	-
Interest paid on long-term debt	(3,132)	-	(3,132)	-
Capital acquisitions	(344,083)	(136,926)	(481,009)	-
Net cash from capital and related financing activities	(555,639)	(136,926)	(692,565)	-
Cash Flows From Investing Activities				
Interest income	-	6,057	6,057	31,166
Net cash from investing activities	-	6,057	6,057	31,166
Net increase in cash and cash equivalents	(49,191)	336,394	287,203	(250,288)
Cash and Cash Equivalents, Beginning	125,733	1,718,467	1,844,200	10,110,781
Cash and Cash Equivalents, Ending	\$ 76,542	\$ 2,054,861	\$ 2,131,403	\$ 9,860,493

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended September 30, 2022

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities				
Operating income (loss)	\$ (7,310,810)	\$ 177,771	\$ (7,133,039)	\$ (885,677)
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	369,679	223,809	593,488	14,493
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Accounts receivable	4,306,582	-	4,306,582	57,467
Prepays	-	-	-	7,851
Accounts payable	2,079,375	65,683	2,145,058	771,350
Accrued payroll	(186,398)	-	(186,398)	-
Payable to other governments	299,660	-	299,660	-
Claims payable	-	-	-	(245,770)
Compensated absences payable	198,320	-	198,320	-
Net pension liability/(asset)	(5,206,489)	-	(5,206,489)	-
Total other postemployment benefit obligation	(174,122)	-	(174,122)	-
Deferred outflows of resources-				
total other post-employment benefit obligation	(7,505)	-	(7,505)	-
Deferred outflows and inflows of resources-				
property tax revenue	5,282	-	5,282	-
Deferred outflows and inflows of resources-				
pension benefits, IMRF	3,018,374	-	3,018,374	-
Net cash from operating activities	<u>\$ (2,608,052)</u>	<u>\$ 467,263</u>	<u>\$ (2,140,789)</u>	<u>\$ (281,579)</u>
Noncash Transactions				
Amortization of bond premium	<u>\$ 5,449</u>	<u>\$ -</u>		<u>\$ -</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2022

	Custodial Funds
Assets	
Cash and investments	\$ 23,266,559
Due from other governmental units	<u>120,633</u>
Total assets	<u>23,387,192</u>
Liabilities	
Accounts payable	1,216,122
Due to other governmental units	9,593,428
Trust deposits	<u>1,204,867</u>
Total liabilities	<u>12,014,417</u>
Net Position	
Restricted	<u>11,372,775</u>
Total net position	<u><u>\$ 11,372,775</u></u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended September 30, 2022

	Custodial Funds
Additions	
Fine, fees, and surcharges collected for other governments	\$ 316,554
Collections for estate	4,129
Collections for tax redemptions	9,231,494
Collections for trust	5,896,337
Property tax collections	749,335,859
Clerk of the Circuit Court deposits	6,284,017
Bankruptcy proceeds	40,433
Fees collected for drainage district	5,089
Rebuild IL funds	171,089
Motor fuel tax allotments	1,938,373
Investment income	2,730
	<hr/>
Total additions	773,226,104
	<hr/>
Deductions	
Property taxes distributed to other governments	749,364,614
Court collections distributed to other governments	3,503,124
Refund of trust deposits	6,567,547
Refund of bail bond deposits	2,256,487
Fees distributed to other governments	290,134
Funds released, estate settlements	1,524
Funds released, drainage district	749
Funds released, tax redemptions	9,167,832
Infrastructure repairs and maintenance	1,726,465
	<hr/>
Total deductions	772,878,476
	<hr/>
Change in net position	347,628
	<hr/>
Net Position, Beginning	11,025,147
	<hr/>
Net Position, Ending	<u>\$ 11,372,775</u>

See notes to financial statements

Notes to Financial Statements

County of Winnebago County

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September 30, 2022

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County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

1. Summary of Significant Accounting Policies

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

Reporting Entity

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

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

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

Government-Wide and Fund Financial Statements

In June 2017, the GASB issued Statement No. 87, Leases. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the County's leasing activities. This standard was implemented October 1, 2021; however, the applicable leases were not material to the financial statements.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

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

Governmental Funds

The County reports the following major governmental funds:

General Fund

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Public Safety Sales Tax Fund

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

Illinois Municipal Retirement Fund

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

Tort Liability Fund

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

Mental Health Tax Fund

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

American Rescue Plan Fund

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

The County reports the following major enterprise funds:

River Bluff Nursing Home Fund

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

555 North Court Operations Fund

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

The County reports the following nonmajor governmental funds:

Special Revenue Funds

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

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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

Debt Service Funds

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.

2010 Debt Certificate	2016D Refunding Bonds
2012A General Obligation Refunding Bonds	2016E Refunding Bonds
2012C General Obligation Refunding Bonds	2017A General Obligation Debt Certificates
2012D General Obligation Refunding Bonds	2017B General Obligation Refunding Bonds
2012E Debt Certificate	2017C General Obligation Refunding Bonds
2013A Series Refunding Bonds	2018 Pension Bond
2013B Series Refunding Bonds	2020A General Obligation Certificates
2013C Series Refunding Bonds	2020B General Obligation Refunding Bonds
2013E Debt Certificates	2021A General Obligation Refunding Bonds
2015A Debt Certificates	2021B General Obligation Refunding Bonds
2016A Refunding Bonds	

Capital Projects Funds

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	2015A Project
2012F Alternate Revenue Bonds	Capital Projects
2012G Alternate Revenue Bonds	2020A Project

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Permanent Funds

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

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

County Collector Fund

County Clerk Trust Fund

Clerk of Circuit Court Fund

Inmate Trust Account

Township Motor Fuel Fund

Other

Township Bridge Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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

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

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

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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

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

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

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

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

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

Obligations pledged to secure deposits must be delivered to the appointed custodian of the County. Prior to placing the deposit, and on a daily basis thereafter, the Treasurer determines that the collateral has a fair value adequate to secure the deposit. During the year ended September 30, 2022, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool and money market funds.

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

At September 30, 2022, the County was not in compliance with its policy for custodial credit risk. See Note 4. for further information.

Receivables

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

The 2021 property tax levy is recorded as revenue in fiscal year 2022. Since the 2022 property tax levy is levied to finance the operations of fiscal year 2023, the 2022 property tax levy is recorded as a receivable and deferred inflows.

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

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

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

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

Restricted Assets

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

Capital Assets

Government-Wide Statements

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

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2022

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

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

Lease assets are typically amortized over the lease term.

Fund Financial Statements

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

Other Assets

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

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

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

Deferred Outflows of Resources

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

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

Compensated Absences

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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, 2022 are determined on the basis of current salary rates and include salary related payments.

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

Accrued compensated absences totaled \$2,932,354 for the governmental activities and \$209,982 for the business-type activities. See Note 4.

Long-Term Obligations/Conduit Debt

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

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

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

The County has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the County. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year-end, the aggregate principal amount for the bonds was \$2,750,831.

Deferred Inflows of Resources

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

Equity Classifications

Government-Wide Statements

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

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

- 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.

Fund Statements

Governmental fund balances are displayed as follows:

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

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

It is the policy of the County to maintain unassigned fund balance in the General and Public Safety Sales Tax funds to fund operations for a period of at least three months (25% of expenditures). The unassigned fund balance is \$55,677,359 and the general fund expenditures are \$58,537,790, resulting in an unassigned fund balance of 95%. The public safety sales tax fund maintained 80%. Both funds are within the County's policy.

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

Post-Employment Benefits Other Than Pensions (OPEB)

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2022

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.

2. Reconciliation of Government-Wide and Fund Financial Statements

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	\$ 98,580,764
Plus unamortized premium	4,039,734
Less deferred charge on refunding	(684,991)
Financed purchases	2,620,831
Accrued interest payable	1,045,436
Commitment, Rockford Park District	100,000
Commitment, Reclaiming First Initiative	4,200,000
Commitment, Rock Valley College	550,000
Commitment, City of Rockford	1,840,000
Commitment, Greater Rockford Airport Authority	6,939,761
Commitment, Village of Pecatonica	400,000
Commitment, City of Loves Park	560,000
Commitment, Hamilton Sundstrand	300,000
Claims and judgments	2,463,332
Compensated absences	2,932,354
ETSB obligation	4,182,784
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 130,070,005</u>

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.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2022

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

Issuance of financed purchases	\$ (358,600)
Bond and debt certificate repayment	9,295,839
Financed purchase repayment	1,389,250
ESTB obligations repayment	881,249
Commitment, Village of Pecatonica repayment	100,000
Commitment, Reclaiming First repayment	350,000
Commitment, Rock Valley College repayment	50,000
Commitment, City of Rockford repayment	460,000
Commitment, Rockford Park District repayment	100,000
Commitment, Rockford Airport repayment	410,708
Commitment, City of Loves Park repayment	280,000
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 12,958,446</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	\$ 529,778
Claims and judgments	1,948,834
Accrued interest payable	113,562
Amortization of deferred charge on refunding	(330,344)
Amortization of bond premium	1,027,668
	<hr/>
Combined adjustment for other expenses	<u>\$ 3,289,498</u>

3. Stewardship, Compliance and Accountability

Deficit Balances

At September 30, 2022, the following individual funds have deficit balances:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Tort Liability	\$ 1,873,035	Costs exceed accumulated revenues
Treasurer's Delinquent Tax Fee	25,116	Costs exceed accumulated revenues
Victim Impact Panel Fee	540	Costs exceed accumulated revenues
FEMA Grant	47,693	Costs exceed accumulated revenues
Sheriff's Department Grants	91,347	Costs exceed accumulated revenues
2012A General Obligation	396	Costs exceed accumulated revenues
River Bluff Nursing Home	672,932	Costs exceed accumulated revenues

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

4. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits and cash on hand	\$ 157,288,150	\$ 165,462,208	Custodial credit
Illinois Funds	73,238,844	73,238,844	Credit
Total cash and investments	<u>\$ 230,526,994</u>	<u>\$ 238,701,052</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 207,183,893		
Restricted cash and investments	76,542		
Per statement of fiduciary net position			
- custodial funds	<u>23,266,559</u>		
Total cash and investments	<u>\$ 230,526,994</u>		

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

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

The County does not have any investments subject to fair valuation disclosures for the year ended September 30, 2022.

Custodial Credit Risk

Deposits

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

The County's deposits with financial institutions are covered by either FDIC, a line of credit or collateral pledged to the County. As of September 30, 2022, \$3,411 of the County's deposits were uninsured and uncollateralized and, therefore, exposed to custodial credit risk.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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, 2022, 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 AAmmf by Standard and Poor's as of September 30, 2022.

Receivables

All of the receivables are expected to be collected within one year except for \$924,641 of the \$1,077,158 long-term notes receivable reported in the Community Development Block Grants Fund and \$620,000 of the \$933,285 long-term receivable reported in the Host Fee Fund.

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Mental Health Tax Fund	American Rescue Plan Fund	Nonmajor Governmental Fund
Receivables:							
Real estate taxes	\$ 16,428,711	\$ -	\$ 5,686,096	\$ 3,486,444	\$ -	\$ -	\$ 14,630,076
Accounts and other	10,374,237	383,177	1,059	194,158	4,667,986	12,572	886,362
Receivables from other governments	857,355	9,337,373	10,149	5,941	-	-	7,442,536
Gross receivables	27,660,303	9,720,550	5,697,304	3,686,543	4,667,986	12,572	22,958,974
Allowance for uncollectible accounts	(158,074)	-	(54,672)	(33,530)	-	-	(140,686)
Net total receivables	\$ 27,502,229	\$ 9,720,550	\$ 5,642,632	\$ 3,653,013	\$ 4,667,986	\$ 12,572	\$ 22,818,288
		Internal Service Fund	Total Governmental Activities	River Bluff Nursing Home	Total Business-Type Activities		
Receivables:							
Real estate taxes	\$ -	\$ -	\$ 40,231,327	\$ 1,994,767	\$ 1,994,767		
Accounts and other		29,666	16,549,217	5,829,838	5,829,838		
Receivables from other governments		3,027	17,656,381	47,970	47,970		
Gross receivables		32,693	74,436,925	7,875,575	7,875,575		
Allowance for uncollectible accounts		-	(386,962)	(1,457,864)	(1,457,864)		
Net total receivables		\$ 32,693	\$ 74,049,963	\$ 6,414,711	\$ 6,414,711		

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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

	Deferred Inflows of Resources		Liabilities	
	Unavailable Revenue	Property Taxes Levied for Next Period	Unearned Revenue	Total
Property taxes receivable	\$ -	\$ 38,309,117	\$ -	\$ 38,309,117
Host fees	922,864	-	-	922,864
Grants	66,983	-	48,506,440	48,573,423
Health receivables	-	-	568,570	568,570
Miscellaneous receivables	255,342	-	-	255,342
Total unearned/ unavailable revenue for governmental funds	<u>\$ 1,245,189</u>	<u>\$ 38,309,117</u>	<u>\$ 49,075,010</u>	<u>\$ 88,629,316</u>

Restricted Assets

Restricted assets of \$76,542 consist of patient trust funds being held by the County for residents of the River Bluff Nursing Home.

In addition, restricted net assets in the amount of \$109,786,931 have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits. See Note 5. for further information.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Capital Assets

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 20,877,619	\$ 930,365	\$ -	\$ 21,807,984
Construction in progress	2,986,318	2,471,938	2,399,072	3,059,184
Total capital assets not being depreciated	<u>23,863,937</u>	<u>3,402,303</u>	<u>2,399,072</u>	<u>24,867,168</u>
Capital assets being depreciated:				
Buildings and improvements	222,661,899	1,674,750	-	224,336,649
Land improvements	579,299	-	-	579,299
Machinery, equipment and furniture	46,654,797	4,075,107	219,693	50,510,211
Infrastructure	203,870,506	4,315,373	-	208,185,879
Total capital assets being depreciated	<u>473,766,501</u>	<u>10,065,230</u>	<u>219,693</u>	<u>483,612,038</u>
Less accumulated depreciation for:				
Buildings and improvements	(108,012,516)	(5,621,313)	-	(113,633,829)
Land improvements	(242,911)	(20,736)	-	(263,647)
Machinery, equipment and furniture	(35,667,806)	(2,488,353)	132,888	(38,023,271)
Infrastructure	(117,129,033)	(6,025,033)	-	(123,154,066)
Total accumulated depreciation	<u>(261,052,266)</u>	<u>(14,155,435)</u>	<u>132,888</u>	<u>(275,074,813)</u>
Total capital assets being depreciated, net	<u>212,714,235</u>	<u>(4,090,205)</u>	<u>(86,805)</u>	<u>208,537,225</u>
Total governmental activities, capital assets, net of depreciation	<u>\$ 236,578,172</u>	<u>\$ (687,902)</u>	<u>\$ 2,485,877</u>	<u>\$ 233,404,393</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 746,145
Public safety	5,534,908
Highways and streets, including depreciation of general infrastructure assets	7,286,529
Health and welfare	41,193
Judicial	532,167
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	<u>14,493</u>
Total governmental activities depreciation expense	<u>\$ 14,155,435</u>

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 265,268	\$ 380,280	\$ -	\$ 645,548
Construction in progress	<u>36,197</u>	<u>136,926</u>	<u>36,197</u>	<u>136,926</u>
Total capital assets not being depreciated	<u>301,465</u>	<u>517,206</u>	<u>36,197</u>	<u>782,474</u>
Capital assets being depreciated:				
Buildings and improvements	16,450,387	-	-	16,450,387
Machinery, equipment and furniture	<u>2,236,758</u>	<u>-</u>	<u>-</u>	<u>2,236,758</u>
Total capital assets being depreciated	<u>18,687,145</u>	<u>-</u>	<u>-</u>	<u>18,687,145</u>
Less accumulated depreciation for:				
Buildings and improvements	(11,435,144)	(562,007)	-	(11,997,151)
Machinery, equipment and furniture	<u>(2,101,022)</u>	<u>(31,481)</u>	<u>-</u>	<u>(2,132,503)</u>
Total accumulated depreciation	<u>(13,536,166)</u>	<u>(593,488)</u>	<u>-</u>	<u>(14,129,654)</u>
Total capital assets being depreciated, net	<u>5,150,979</u>	<u>(593,488)</u>	<u>-</u>	<u>4,557,491</u>
Business-type capital assets, net of depreciation	<u>\$ 5,452,444</u>	<u>\$ (76,282)</u>	<u>\$ 36,197</u>	<u>\$ 5,339,965</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Nursing home	\$ 369,679
Court street activities	<u>223,809</u>
Total business-type activities depreciation expense	<u>\$ 593,488</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 448,231
General Fund	Tort liability fund	1,753,352
Total, fund financial statements		2,201,583
Add interfund advances		6,664,822
Less fund eliminations		(2,812,445)
Total government-wide financial statements		<u>\$ 6,053,960</u>

All amounts are expected to be repaid within one year.

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

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

Advances

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	River Bluff Nursing Home	\$ 6,053,960
General Fund	Nonmajor governmental funds	610,862
Total, fund financial statements		6,664,822
Less fund eliminations		(610,862)
Total, interfund advances		<u>\$ 6,053,960</u>

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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	\$ 746,548	Court security reimbursement
General Fund	Nonmajor Fund	19,000	Support General Fund operations
General Fund	Nonmajor Fund	350,551	Excess collections from fees to support the General Fund
Nonmajor Fund	General Fund	354,468	To eliminate negative cash
Nonmajor Fund	General Fund	12,350	Grant cash match
Nonmajor Fund	Public Safety Sales Tax Fund	5,070,778	Debt service
Nonmajor Fund	Tort Liability Fund	972,900	Debt service
Nonmajor Fund	IMRF Fund	1,800,556	Debt service
Nonmajor Fund	Nonmajor Fund	3,127,788	Debt service
Nonmajor Fund	Nonmajor Fund	100,000	Grant to Health Department
Nonmajor Fund	Nonmajor Fund	130,000	Water Fund operating subsidy
Public Safety Sales Tax Fund	Nonmajor Fund	56,540	Support jail operations
River Bluff Nursing Home	General Fund	1,636,496	Support nursing home operations
River Bluff Nursing Home	Nonmajor Fund	2,500,000	Support nursing home operations
River Bluff Nursing Home	Nonmajor Fund	380,280	Capital financing
Total, fund financial statements		17,258,255	
Less fund eliminations		<u>(12,741,479)</u>	
Total transfers, government-wide statement of activities		<u>\$ 4,516,776</u>	
<u>Fund Transferred to</u>	<u>Fund Transferred From</u>	<u>Amount</u>	
Governmental activities	Business-type activities	\$ -	
Business-type activities	Governmental activities	<u>4,516,776</u>	
Total		<u>\$ 4,516,776</u>	

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Long-Term Obligations

Long-term obligations activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
Bonds and debt certificates payable:					
General obligation debt certificates	\$ 8,371,576	\$ -	\$ 1,536,576	\$ 6,835,000	\$ 1,535,000
General obligation debt certificates from direct borrowings and direct placements	315,027	-	79,263	235,764	80,060
Alternative revenue bonds	99,190,000	-	7,680,000	91,510,000	7,615,000
Add unamortized premium	5,067,402	-	1,027,668	4,039,734	-
Total bonds and debt certificates payable	<u>112,944,005</u>	<u>-</u>	<u>10,323,507</u>	<u>102,620,498</u>	<u>9,230,060</u>
Other liabilities:					
Financed purchases	3,651,481	358,600	1,389,250	2,620,831	730,218
Claims and judgments	4,657,936	18,541,268	20,735,872	2,463,332	-
Commitment, Rockford Park District	200,000	-	100,000	100,000	100,000
Commitment, Reclaiming First Initiative	4,550,000	-	350,000	4,200,000	350,000
Commitment, Rock Valley College	600,000	-	50,000	550,000	50,000
Commitment, City of Rockford	2,300,000	-	460,000	1,840,000	460,000
Commitment, Greater Rockford Airport Authority	7,350,469	-	410,708	6,939,761	547,204
Commitment, Village of Pecatonica	400,000	-	-	400,000	100,000
Commitment, City of Loves Park	840,000	-	280,000	560,000	280,000
Commitment, Hamilton Sundstrand	400,000	-	100,000	300,000	100,000
Compensated absences	3,462,132	2,806,721	3,336,499	2,932,354	586,471
ETSB long-term obligation	5,064,033	-	881,249	4,182,784	896,669
Total other liabilities	<u>33,476,051</u>	<u>21,706,589</u>	<u>28,093,578</u>	<u>27,089,062</u>	<u>4,200,562</u>
Total governmental activities long-term liabilities	<u>\$ 146,420,056</u>	<u>\$ 21,706,589</u>	<u>\$ 38,417,085</u>	<u>\$ 129,709,560</u>	<u>\$ 13,430,622</u>

County of Winnebago, Illinois

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	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
Debt certificates payable:					
General obligation	\$ 208,424	\$ -	\$ 208,424	\$ -	\$ -
Add unamortized premium	5,449	-	5,449	-	-
Total bonds payable	213,873	-	213,873	-	-
Other liabilities:					
Compensated absences	228,980	255,651	274,649	209,982	41,996
Total business-type activities, long-term liabilities	<u>\$ 442,853</u>	<u>\$ 255,651</u>	<u>\$ 488,522</u>	<u>\$ 209,982</u>	<u>\$ 41,996</u>

Additional information on the total other post-employment benefit is provided in Note 5.

General Obligation Debt Certificates

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

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2022
Governmental Activities					
General obligation debt:					
Series 2012E Certificates	08/15/12	10/30/22	2.00 - 3.00 %	\$ 2,800,000	\$ 320,000
Series 2013C Certificates	02/07/13	12/30/26	3.00 - 5.00	6,325,000	3,205,000
Series 2013E Certificates	10/30/13	12/30/28	3.25	4,000,000	2,215,000
Series 2015A Certificates	06/29/15	12/30/24	4.00	3,085,000	1,095,000
Series 2020 Certificates, direct borrowing/placement	08/03/20	08/03/25	1.00	400,000	235,764
Total governmental activities, general obligation debt certificates					<u>\$ 7,070,764</u>

County of Winnebago, Illinois

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Debt service requirements to maturity are as follows:

Fiscal Years	General Obligation Debt		General Obligation Debt from Direct Placement or Borrowing	
	Governmental Activities		Governmental Activities	
	Principal	Interest	Principal	Interest
2023	\$ 1,535,000	\$ 231,669	\$ 80,060	\$ 1,990
2024	1,260,000	182,363	80,861	1,189
2025	1,315,000	126,875	74,843	374
2026	985,000	76,656	-	-
2027	1,035,000	38,850	-	-
2028-2029	705,000	23,156	-	-
Total	\$ 6,835,000	\$ 679,569	\$ 235,764	\$ 3,553

Alternative Revenue Bonds Payable

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

Debt Issue	Pledge Source	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated Percent of Pledged Revenue
2012C	State Income Tax Federal Aid Matching Property Taxes	\$ 810,325	12/30/24	\$ 615,776	\$ 271,925	131.6 %
2012D	and Motor Fuel Tax	1,091,125	12/30/23	1,384,598	1,077,700	78.8
2013A	Public Safety Sales Tax	20,354,100	12/30/24	9,302,913	3,861,325	218.8
2013B	Public Safety Sales Tax	969,000	12/30/22	247,107	986,600	392.1
2016A	Public Safety Sales Tax	2,832,900	12/30/25	325,488	99,400	870.4
2016D	Public Safety Sales Tax, Quarter Cent Sales Tax	3,874,725	12/30/26	759,900	372,025	509.9
2016E	Public Safety Sales Tax, Quarter Cent Sales Tax	24,063,137	12/30/34	8,050,700	656,450	298.9
2017B	Matching Tax and Motor Fuel Tax	375,550	12/30/22	95,463	716,525	393.4
2017C	Quarter Cent Sales Tax	7,731,575	12/30/29	7,053,525	958,750	109.6
2018	Tax Levy for IMRF Federal Aid Matching Property Taxes	47,192,360	12/30/43	38,261,815	1,767,547	123.3
2020A	and Motor Fuel Tax	3,270,500	12/31/30	1,054,820	129,500	310.1
2020B	Quarter Cent Sales Tax	2,046,375	12/30/29	1,890,438	253,375	108.2
2021A	Special Service Area Taxes	3,942,925	12/30/31	3,434,275	471,733	114.8
2021B	Host Fees	1,556,400	12/30/31	1,350,537	184,696	115.2

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2022
Governmental-Type Activities					
Series 2020A General Obligation Alternative Revenue Source	7/7/20	12/30/30	5.00%	2,590,000	\$ 2,590,000
Sub-total governmental-type activities, alternate revenue bonds					<u>2,590,000</u>

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	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance September 30, 2022</u>
Alternate Revenue Bonds -Refunding					
Series 2012C State Income Tax Alternate Revenue Sources	5/15/12	12/30/24	3.00%	\$ 3,285,000	\$ 775,000
Series 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	5/15/12	12/31/23	2.00 - 3.00	8,400,000	1,075,000
Series 2013A Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/24	3.00 - 5.00	35,500,000	18,730,000
Series 2013B Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/22	2.00 - 4.00	5,360,000	950,000
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	3,435,000
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	370,000
Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source	6/14/17	12/30/29	2.00 - 5.00	9,080,000	6,395,000
Series 2018 General Obligation Alternative Revenue Source	12/6/18	12/30/43	3.22 - 4.75	31,005,000	30,050,000
Series 2020B Quarter Cent Sales Tax Refunding Alternate Revenue Source	7/7/20	12/30/2029	5.00	2,020,000	1,685,000
Series 2021A General Obligation Refunding Alternate Revenue Source	4/13/21	12/30/31	4.00 - 5.00	3,485,000	3,200,000
Series 2021B General Obligation Refunding Alternate Revenue Source	4/31/21	12/30/31	4.00 - 5.00	1,365,000	<u>1,255,000</u>
Sub-total governmental-type activities, bonds, refunding					<u>88,920,000</u>
Total alternative revenue bonds					<u>\$ 91,510,000</u>

County of Winnebago, Illinois

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Fiscal Years	Governmental Activities Alternate Revenue Bonds Payable	
	Governmental Activities	
	Principal	Interest
2023	\$ 7,615,000	\$ 3,786,171
2024	10,070,000	3,407,214
2025	10,700,000	2,910,797
2026	7,285,000	2,506,465
2027	7,410,000	2,224,707
2028 - 2032	22,880,000	7,947,024
2033 - 2037	13,980,000	4,012,204
2038 - 2042	8,925,000	1,711,772
2043 - 2044	2,645,000	94,644
Total	<u>\$ 91,510,000</u>	<u>\$ 28,600,998</u>

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, 2022, \$27,860,000 of bonds outstanding are considered defeased.

Other Debt Information

Compensated absences and the other post-employment benefits of the governmental activities will be liquidated primarily by the General Fund. In years in which a net pension liability exists for the governmental activities, it will be liquidated by the Illinois Municipal Retirement Fund.

Compensated absences and the other 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.

Financed Purchases

Financed purchases at September 30, 2022 consist of the following:

Governmental Activities

Financed Purchases	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance
Motorola Starcom radios	12/22/2016	10/01/2026	3.09 %	\$ 3,305,864	\$ 1,998,135
Highway equipment (group 8)	10/22/2019	10/22/2022	3.60	1,218,677	309,971
Case 621G wheel loader	10/01/2021	10/01/2026	3.02-3.07	152,500	132,427
Endloader 821G	10/01/2021	01/01/2027	1.99	206,100	180,298
Total governmental activities financed purchases					<u>\$ 2,620,831</u>

County of Winnebago, Illinois

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Debt service requirements to maturity are as follows:

Years	Governmental Activities Financed Purchases	
	Principal	Interest
2023	\$ 730,218	\$ 60,833
2024	429,009	40,665
2025	437,956	31,717
2026	447,094	22,578
2027	576,554	13,244
Total	<u>\$ 2,620,831</u>	<u>\$ 169,037</u>

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.

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Greater Rockford Airport Authority

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

Village of Pecatonica

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

City of Loves Park

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

Hamilton Sundstrand Corporation

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

ETSB Long-Term Obligation

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

County of Winnebago, Illinois

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Governmental and Business-Type Activities Net Position

Governmental and business-type activities Net Investment in Capital Assets reported on the government wide statement of net position at September 30, 2022 includes the following:

Governmental Activities

Net investment in capital assets:	
Land	\$ 21,807,984
Construction in progress	3,059,184
Other capital assets, net of accumulated depreciation	208,537,225
Less outstanding debt	(98,345,000)
Plus noncapital debt issues	32,640,000
Less outstanding financed purchases	(2,620,831)
Less debt premium	(4,039,734)
Plus deferred charge on refunding	684,991
Total net investment in capital assets	<u>\$ 161,723,819</u>

Business-Type Activities

Net investment in capital assets:	
Land	\$ 645,548
Construction in progress	136,926
Other capital assets, net of accumulated depreciation	4,557,491
Total net investment in capital assets	<u>\$ 5,339,965</u>

5. Other Information

Employees' Retirement System

Illinois Municipal Retirement Fund

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

Plan Description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 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.

County of Winnebago, Illinois

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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, 2021, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	1,137	135	24
Inactive, nonretired members	1,639	26	7
Active members	<u>1,048</u>	<u>120</u>	<u>2</u>
Total	<u>3,824</u>	<u>281</u>	<u>33</u>

Contributions. As set by statute, County employees participating in IMRF's Regular, SLEP and ECO Plans are required to contribute 4.50%, 7.50% and 7.50% of their annual covered salary, respectively. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees.

The County's actuarially determined contribution rate for calendar year 2021 was 7.42% for the Regular Plan, 16.82% for the SLEP Plan and 22.50% for the ECO plan.

The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The assumptions used to measure the total pension liability/(asset) in the December 31, 2021 annual actuarial valuation included: (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, including inflation and (c) inflation of 2.25%. The retirement age is based on experience based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2021 valuation pursuant to an experience study of the period 2017 - 2019.

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

County of Winnebago, Illinois

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

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

	<u>Portfolio Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Asset class:		
Domestic equities	39 %	1.90%
International equities	15	3.15
Fixed income	25	(0.60)
Real estate	10	3.30
Alternative investments	10	1.70-5.50
Cash equivalents	1	(0.90)

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25% for the Regular Plan, 7.25% for the SLEP Plan and 7.25% for the ECO plan. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members for the Regular plan. Therefore, the long-term expected rate of return on investments of 7.25% was blended with the index rate of 2.75% for tax-exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2021 to arrive at discount rates used to determine the total pension asset. The year ending December 31, 2121, is for the Regular Plan, the last year in the 2021 to 2121 projection period for which projected benefit payments are fully funded.

County of Winnebago, Illinois

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

	1% Decrease	Current Discount Rate	1% Increase
Regular Plan:			
Total pension liability	\$ 353,939,869	\$ 316,625,668	\$ 287,389,565
Plan fiduciary net position	393,590,404	393,590,404	393,590,404
Net pension liability/(asset)	<u>\$ (39,650,535)</u>	<u>\$ (76,964,736)</u>	<u>\$ (106,200,839)</u>
SLEP Plan:			
Total pension liability	\$ 166,059,837	\$ 146,912,827	\$ 131,210,771
Plan fiduciary net position	176,749,687	176,749,687	176,749,687
Net pension liability/(asset)	<u>\$ (10,689,850)</u>	<u>\$ (29,836,860)</u>	<u>\$ (45,538,916)</u>
ECO Plan:			
Total pension liability	\$ 12,390,648	\$ 11,406,602	\$ 10,583,221
Plan fiduciary net position	14,391,936	14,391,937	14,391,936
Net pension liability/(asset)	<u>\$ (2,001,288)</u>	<u>\$ (2,985,335)</u>	<u>\$ (3,808,715)</u>

Changes in Net Pension Liability/(Asset). The County's changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Regular Plan:			
Balances, December 31, 2020	\$ 309,018,383	\$ 344,448,208	\$ (35,429,825)
Changes for the period:			
Service cost	5,253,398	-	5,253,398
Interest	22,040,263	-	22,040,263
Difference between expected and actual experience	(4,403,473)	-	(4,403,473)
Changes in assumptions	-	-	-
Contributions, County	-	4,063,908	(4,063,908)
Contributions, employees	-	2,483,506	(2,483,506)
Net investment income	-	58,263,414	(58,263,414)
Benefit payments, including refunds of employee contributions	(15,282,903)	(15,282,903)	-
Other changes	-	(385,729)	385,729
Net changes	<u>7,607,285</u>	<u>49,142,196</u>	<u>(41,534,911)</u>
Balances, December 31, 2021	<u>\$ 316,625,668</u>	<u>\$ 393,590,404</u>	<u>\$ (76,964,736)</u>

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	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
SLEP Plan:			
Balances, December 31, 2020	\$ 141,033,296	\$ 154,355,268	\$ (13,321,972)
Changes for the year:			
Service cost	1,996,410	-	1,996,410
Interest	10,014,430	-	10,014,430
Difference between expected and actual experience	1,671,561	-	1,671,561
Changes in assumptions	-	-	-
Contributions, County	-	1,849,973	(1,849,973)
Contributions, employees	-	914,781	(914,781)
Net investment income	-	27,275,578	(27,275,578)
Benefit payments, including refunds of employee contributions	(7,802,870)	(7,802,870)	-
Other changes	-	156,957	156,957
Net changes	5,879,531	22,394,419	(16,514,888)
Balances, December 31, 2021	\$ 146,912,827	\$ 176,749,687	\$ (29,836,860)
ECO Plan:			
Increase (Decrease)			
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances, December 31, 2020	\$ 11,380,359	\$ 12,827,181	\$ (1,446,822)
Changes for the year:			
Service cost	40,465	-	40,465
Interest	792,720	-	792,720
Difference between expected and actual experience	126,110	-	126,110
Changes in assumptions	-	-	-
Contributions, County	-	44,667	(44,667)
Contributions, employees	-	14,889	(14,889)
Net investment income	-	2,322,391	(2,322,391)
Benefit payments, including refunds of employee contributions	(933,052)	(933,052)	-
Other changes	-	115,861	(115,861)
Net changes	26,243	1,564,756	(1,538,513)
Balances, December 31, 2021	\$ 11,406,602	\$ 14,391,937	\$ (2,985,335)

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Total Plans:			
Balances, December 31, 2020	\$ 461,432,038	\$ 511,630,658	\$ (50,198,620)
Changes for the year:			
Service cost	7,290,273	-	7,290,273
Interest	32,847,413	-	32,847,413
Difference between expected and actual experience	(2,605,802)	-	(2,605,802)
Changes in assumptions	-	-	-
Contributions, County	-	5,958,548	(5,958,548)
Contributions, employees	-	3,413,176	(3,413,176)
Net investment income	-	87,861,383	(87,861,383)
Benefit payments, including refunds of employee contributions	(24,018,825)	(24,018,825)	-
Other changes	-	(112,911)	112,911
Net changes	13,513,029	73,101,371	(59,588,312)
Balances, December 31, 2021	\$ 474,945,097	\$ 584,732,028	\$ (109,786,931)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended September 30, 2022, the County recognized total pension expense of \$22,227,593 including \$15,866,354 for the Regular plan, \$5,563,399 for the SLEP plan and \$797,840 for the ECO plan. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan:		
Difference between expected and actual experience	\$ 360,644	\$ 2,926,343
Changes in assumption	-	1,141,960
Net difference between projected and actual investment earnings	-	45,461,205
Contributions subsequent to the measurement date	2,118,571	-
Total	\$ 2,479,215	\$ 49,529,508
	Deferred Outflows of Resources	Deferred Inflows of Resources
SLEP Plan:		
Difference between expected and actual experience	\$ 4,594,201	\$ 621,220
Changes in assumption	1,035,558	752,333
Net difference between projected and actual investment earnings	-	22,256,834
Contributions subsequent to the measurement date	917,673	-
Total	\$ 6,547,432	\$ 23,630,387

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
ECO Plan:		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual investment earnings	-	2,033,060
Contributions subsequent to the measurement date	1,545	-
Total	<u>\$ 1,545</u>	<u>\$ 2,033,060</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
Total Plans:		
Difference between expected and actual experience	\$ 4,954,845	\$ 3,547,563
Changes in assumption	1,035,558	1,894,293
Net difference between projected and actual investment earnings	-	69,751,099
Contributions subsequent to the measurement date	3,037,789	-
Total	<u>\$ 9,028,192</u>	<u>\$ 75,192,955</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending September 30, 2023. 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:

	Regular Plan	SLEP Plan	ECO Plan	Total
Fiscal year:				
2022	\$ (12,402,903)	\$ (3,487,566)	\$ (513,435)	\$ (16,403,904)
2023	(18,900,826)	(7,138,602)	(767,879)	(26,807,307)
2024	(11,140,822)	(4,335,574)	(467,769)	(15,944,165)
2025	(6,724,313)	(3,038,886)	(283,977)	(10,047,176)
Thereafter	-	-	-	-
Total	<u>\$ (49,168,864)</u>	<u>\$ (18,000,628)</u>	<u>\$ (2,033,060)</u>	<u>\$ (69,202,552)</u>

Risk Management

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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.

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

Claims Liability

	Health Insurance		Tort/Workers Compensation	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims, beginning	\$ 1,412,102	\$ 1,344,323	\$ 2,045,527	\$ 3,313,613
Current year claims and changes in estimates	14,488,241	15,894,592	3,810,569	2,646,676
Claim payments	(14,556,020)	(16,140,362)	(2,542,483)	(4,595,510)
Unpaid claims, ending	<u>\$ 1,344,323</u>	<u>\$ 1,098,553</u>	<u>\$ 3,313,613</u>	<u>\$ 1,364,779</u>

Commitments and Contingencies

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

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

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

The American Rescue Plan Fund has open contracts at year-end of \$2,705,729. All other governmental funds have remaining commitments of \$722,164.

Other Post-Employment Benefits (OPEB)

General Information About the OPEB Plan

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

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

Employees Covered by Benefit Terms. At September 30, 2022, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The County's total OPEB liability of \$7,157,116 was measured as of September 30, 2022, and was determined by an actuarial valuation as of October 1, 2021.

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

Inflation	3.00%
Salary increases	4.00%
Healthcare cost trend rates	6.00% initially reduced by decrements to an ultimate of 4.50% after 15 years
Retirees' share of benefit-related costs	100%
Discount rate	4.77%

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

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, September 30, 2021	\$ 8,674,760
Changes for the year:	
Service cost	350,905
Interest	205,841
Changes of benefit terms	-
Differences between expected and actual experience	(258,504)
Changes in assumptions or other inputs	(1,407,986)
Benefit payments	(407,900)
Other changes	-
Net changes	<u>(1,517,644)</u>
Balance, September 30, 2022	<u>\$ 7,157,116</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.43% in fiscal year 2021 to 4.77% in fiscal year 2022.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.77%) or 1-percentage-point higher (5.77%) than the current discount rate:

	1% Decrease (3.77%)	Discount Rate (4.77%)	1% Increase (5.77%)
Total OPEB liability	\$ 6,681,441	\$ 7,157,116	\$ 7,679,374

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

	1% Decrease (6.00% Decreasing to 5.00%)	Healthcare Cost Trend Rates	1% Increase (6.00% Increasing to 7.00%)
Total OPEB liability	\$ 7,828,790	\$ 7,157,116	\$ 6,571,448

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

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

For the year ended September 30, 2022, the County recognized OPEB expense of \$558,512. At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 313,260	\$ 227,840
Changes of assumptions or other inputs	851,118	1,472,187
Total	<u>\$ 1,164,378</u>	<u>\$ 1,700,027</u>

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

	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
Fiscal year ended September 30:	
2023	\$ 1,767
2024	1,767
2025	1,767
2026	(21,705)
2027	(51,467)
Thereafter	(467,778)

Joint Ventures

County of Winnebago Regional Tourism Facility Board

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

Economic Incentive Agreements

The County has an agreement with a developer based upon tax increment generated. The County will remit up to 50% of the increment from each parcel proposed for development. As of and for the year ended September 30, 2022, a liability of \$142,343 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2022, the County has incurred total incentives of \$973,549.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2022

The County entered into an agreement with the developer Quickstart 39, LLC (developer) in April of 2018. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 50% of the available tax increment for a period of 12 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2022, a liability of \$421,500 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2022, the County has incurred total incentives of \$1,160,288.

The County entered into an agreement with the developer Venture One, LLC (developer) in April of 2021. Annually the County will determine the amount of tax increment attributable to the developer property. The County will remit up to 50% of the available tax increment for a period of 10 years for eligible costs specified in the agreement. As of and for the year ended September 30, 2022, no liabilities have been accrued and the County has not incurred any incentive payments.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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

Subsequent Event

On October 13, 2022, the County authorized the issuance of series 2022 General Obligation Refunding Bonds in the amount of \$11,280,000.

Required Supplementary Information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes:				
Property, net	\$ 16,445,000	\$ 16,445,000	\$ 18,326,521	\$ 1,881,521
Sales tax	3,210,000	3,210,000	4,612,532	1,402,532
Quarter-cent sales tax	8,259,250	8,259,250	10,404,621	2,145,371
Use tax	1,863,000	1,863,000	2,291,346	428,346
Other	300,000	578,354	578,354	-
Total taxes	<u>30,077,250</u>	<u>30,355,604</u>	<u>36,213,374</u>	<u>5,857,770</u>
Intergovernmental:				
State income tax allotments	7,100,000	7,100,000	8,824,321	1,724,321
Replacement tax allotments	3,000,000	3,000,000	15,533,875	12,533,875
Other	6,367,919	6,537,919	7,535,037	997,118
Total intergovernmental	<u>16,467,919</u>	<u>16,637,919</u>	<u>31,893,233</u>	<u>15,255,314</u>
Other:				
Charges for services	6,235,110	7,170,017	7,244,320	74,303
Fines and forfeitures	3,168,700	3,168,700	3,250,854	82,154
Licenses and permits	650,000	650,000	714,201	64,201
Investment income	75,000	75,000	215,613	140,613
Other	103,300	103,300	385,715	282,415
Total other	<u>10,232,110</u>	<u>11,167,017</u>	<u>11,810,703</u>	<u>643,686</u>
Total revenues	<u>\$ 56,777,279</u>	<u>\$ 58,160,540</u>	<u>\$ 79,917,310</u>	<u>\$ 21,756,770</u>

See notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Expenditures, Current				
General government	\$ 16,896,906	\$ 18,767,960	\$ 16,771,652	\$ (1,996,308)
Public safety	24,180,397	24,283,014	25,112,971	829,957
Judicial	16,476,162	16,919,222	15,430,181	(1,489,041)
Total expenditures, current	<u>57,553,465</u>	<u>59,970,196</u>	<u>57,314,804</u>	<u>(2,655,392)</u>
Debt Service				
Principal	258,045	258,045	258,044	(1)
Interest	32,385	32,385	32,385	-
Total debt service	<u>290,430</u>	<u>290,430</u>	<u>290,429</u>	<u>(1)</u>
Capital Outlay	<u>15,000</u>	<u>1,150,600</u>	<u>932,557</u>	<u>(218,043)</u>
Total expenditures	<u>57,858,895</u>	<u>61,411,226</u>	<u>58,537,790</u>	<u>(2,873,436)</u>
Excess of revenues over expenditures	<u>(1,081,616)</u>	<u>(3,250,686)</u>	<u>21,379,520</u>	<u>24,630,206</u>
Other Financing Sources (Uses)				
Property sales	5,000	5,000	-	(5,000)
Transfers in	1,118,260	1,118,260	1,116,099	(2,161)
Transfers out	(32,000)	(2,022,964)	(2,003,314)	(19,650)
Total other financing sources (uses)	<u>1,091,260</u>	<u>(899,704)</u>	<u>(887,215)</u>	<u>12,489</u>
Net change in fund balance	<u>\$ 9,644</u>	<u>\$ (4,150,390)</u>	<u>20,492,305</u>	<u>\$ 24,642,695</u>
Fund Balance, Beginning			<u>41,898,208</u>	
Total Fund Balance, Ending			<u>\$ 62,390,513</u>	

See notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Public Safety Sales Tax Fund
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 29,000,000	\$ 29,000,000	\$ 36,727,199	\$ 7,727,199
Intergovernmental	107,328	107,328	40,185	(67,143)
Charges for services	4,703,934	4,703,934	4,910,649	206,715
Fines and forfeitures	138,300	138,300	150,890	12,590
Investment income	5,000	5,000	23,165	18,165
Other	3,500	3,500	6,599	3,099
Total revenues	<u>33,958,062</u>	<u>33,958,062</u>	<u>41,858,687</u>	<u>7,900,625</u>
Expenditures				
Public safety:				
Personnel	18,692,864	18,316,050	16,190,437	(2,125,613)
Supplies and services	4,615,707	4,615,707	4,121,791	(493,916)
Judicial:				
Personnel	3,620,563	3,620,563	3,332,497	(288,066)
Supplies and services	657,590	657,590	400,378	(257,212)
Total expenditures, current	<u>27,586,724</u>	<u>27,209,910</u>	<u>24,045,103</u>	<u>(3,164,807)</u>
Debt Service				
Principal	194,247	194,247	194,247	-
Total debt service	<u>194,247</u>	<u>194,247</u>	<u>194,247</u>	<u>-</u>
Total expenditures	<u>27,780,971</u>	<u>27,404,157</u>	<u>24,239,350</u>	<u>(3,164,807)</u>
Excess of revenues over (under) expenditures	<u>6,177,091</u>	<u>6,553,905</u>	<u>17,619,337</u>	<u>11,065,432</u>
Other Financing Sources (Uses)				
Transfers in	17,000	17,000	56,540	39,540
Transfers out	(5,070,778)	(5,070,778)	(5,070,778)	-
Total other financing sources (uses)	<u>(5,053,778)</u>	<u>(5,053,778)</u>	<u>(5,014,238)</u>	<u>39,540</u>
Net change in fund balance	<u>\$ 1,123,313</u>	<u>\$ 1,500,127</u>	12,605,099	<u>\$ 11,104,972</u>
Fund Balance, Beginning			<u>6,950,787</u>	
Fund Balance, Ending			<u>\$ 19,555,886</u>	

See notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Illinois Municipal Retirement Fund
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 5,608,000	\$ 5,608,000	\$ 5,493,037	\$ (114,963)
Intergovernmental	1,301,005	1,301,005	967,494	(333,511)
Investment income		-	7,102	7,102
Other	341,562	341,562	344,766	3,204
Total revenues	<u>7,250,567</u>	<u>7,250,567</u>	<u>6,812,399</u>	<u>(438,168)</u>
Expenditures, Current				
General government:				
Personnel	455,065	455,340	339,084	(116,256)
Public safety				
Personnel	3,245,062	3,247,021	2,418,001	(829,020)
Highways and streets:				
Personnel	188,560	188,674	140,502	(48,172)
Health and welfare:				
Personnel	898,095	898,637	669,199	(229,438)
Judicial:				
Personnel	944,518	945,088	703,791	(241,297)
Total expenditures, current	<u>5,731,300</u>	<u>5,734,760</u>	<u>4,270,577</u>	<u>(1,464,183)</u>
Excess of revenue over (under) expenditures	<u>1,519,267</u>	<u>1,515,807</u>	<u>2,541,822</u>	<u>1,026,015</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,800,556)</u>	<u>(1,800,556)</u>	<u>(1,800,556)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,800,556)</u>	<u>(1,800,556)</u>	<u>(1,800,556)</u>	<u>-</u>
Net change in fund balance	<u>\$ (281,289)</u>	<u>\$ (284,749)</u>	<u>741,266</u>	<u>\$ 1,026,015</u>
Fund Balance, Beginning			<u>4,041,431</u>	
Fund Balance, Ending			<u>\$ 4,782,697</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Tort Liability Fund
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 3,319,000	\$ 3,319,000	\$ 3,348,617	\$ 29,617
Intergovernmental	-	-	5,188	5,188
Other	50,000	50,000	245,133	195,133
Total revenues	<u>3,369,000</u>	<u>3,369,000</u>	<u>3,598,938</u>	<u>229,938</u>
Expenditures, Current				
General government:				
Supplies and services	<u>3,018,000</u>	<u>4,124,400</u>	<u>4,270,226</u>	<u>145,826</u>
Total expenditures, current	<u>3,018,000</u>	<u>4,124,400</u>	<u>4,270,226</u>	<u>145,826</u>
Excess of revenue over (under) expenditures	<u>351,000</u>	<u>(755,400)</u>	<u>(671,288)</u>	<u>84,112</u>
Other Financing Sources (Uses)				
Transfers out	<u>(972,900)</u>	<u>(972,900)</u>	<u>(972,900)</u>	<u>-</u>
Total other financing sources (uses)	<u>(972,900)</u>	<u>(972,900)</u>	<u>(972,900)</u>	<u>-</u>
Net change in fund balance	<u>\$ (621,900)</u>	<u>\$ (1,728,300)</u>	<u>(1,644,188)</u>	<u>\$ 84,112</u>
Fund Balance (Deficit), Beginning			<u>(228,847)</u>	
Fund Balance (Deficit), Ending			<u>\$ (1,873,035)</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Mental Health Tax Fund

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other taxes	\$ 14,000,000	\$ 18,360,845	\$ 4,360,845
Investment Income	-	76,620	76,620
	<u>14,000,000</u>	<u>18,437,465</u>	<u>4,437,465</u>
Expenditures, Current			
Health and welfare:			
Personnel	2,000	2,520	520
Supplies and services	15,383,993	8,926,667	(6,457,326)
	<u>15,385,993</u>	<u>8,929,187</u>	<u>(6,456,806)</u>
Net change in fund balance	<u>\$ (1,385,993)</u>	9,508,278	<u>\$ 10,894,271</u>
Fund Balance, Beginning		<u>19,111,848</u>	
Fund Balance, Ending		<u>\$ 28,620,126</u>	

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - American Rescue Plan
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 27,356,851	\$ 27,356,851	\$ 12,012,125	\$ (15,344,726)
Investment income	<u>36,000</u>	<u>36,000</u>	<u>207,905</u>	<u>171,905</u>
Total revenues	<u>27,392,851</u>	<u>27,392,851</u>	<u>12,220,030</u>	<u>(15,172,821)</u>
Expenditures, Current				
General government:				
Personnel	1,182,960	1,182,960	774,324	(408,636)
Supplies and services	<u>17,257,040</u>	<u>20,099,881</u>	<u>5,720,598</u>	<u>(14,379,283)</u>
Total expenditures, current	18,440,000	21,282,841	6,494,922	(14,787,919)
Capital Outlay	<u>1,550,000</u>	<u>1,550,000</u>	<u>5,725,108</u>	<u>4,175,108</u>
Total expenditures	<u>19,990,000</u>	<u>22,832,841</u>	<u>12,220,030</u>	<u>(10,612,811)</u>
Net change in fund balance	<u>\$ 7,402,851</u>	<u>\$ 4,560,010</u>	-	<u>\$ (4,560,010)</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

See notes to required supplementary information

County of Winnebago, Illinois

 Schedule of Employer Contributions
 Illinois Municipal Retirement Fund
 Year Ended September 30, 2022

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

Notes to Schedule:

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

Methods and Assumptions Used to Determine 2021 Contribution Rates

Actuarial Cost Method: Aggregate entry age normal
 Amortization Method: Level percentage of payroll, closed
 Remaining Amortization Period: 22-year closed period
 Asset Valuation Method: 5-year smoothed market; 20% corridor
 Wage Growth: 3.25%
 Price Inflation: 2.25%
 Salary Increases: 2.85% to 13.75% including inflation
 Investment Rate of Return: 7.25%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.

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

Notes: There were no benefit changes during the year.

County of Winnebago, Illinois

Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Year Ended September 30, 2022

December 31,*

	2021		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
Total Pension Liability			
Service cost	\$ 40,465	\$ 5,253,398	\$ 1,996,410
Interest	792,720	22,040,263	10,014,430
Changes of benefit terms	-	-	-
Differences between expected and actual experience	126,110	(4,403,473)	1,671,561
Changes of assumptions	-	-	-
Benefit payments, including refunds of member contributions	(933,052)	(15,282,903)	(7,802,870)
Net change in total pension liability	26,243	7,607,285	5,879,531
Total Pension Liability, Beginning	<u>11,380,359</u>	<u>309,018,383</u>	<u>141,033,296</u>
Total Pension Liability, Ending	<u>\$ 11,406,602</u>	<u>\$ 316,625,668</u>	<u>\$ 146,912,827</u>
Plan Fiduciary Net Position			
Contributions, employer	\$ 44,667	\$ 4,063,908	\$ 1,849,973
Contributions, member	14,889	2,483,506	914,781
Net investment income	2,322,391	58,263,414	27,275,578
Benefit payments, including refunds of member contributions	(933,052)	(15,282,903)	(7,802,870)
Other (net transfer)	115,861	(385,729)	156,957
Net change in plan fiduciary net position	1,564,756	49,142,196	22,394,419
Plan Fiduciary Net Position, Beginning	<u>12,827,181</u>	<u>344,448,208</u>	<u>154,355,268</u>
Plan Fiduciary Net Position, Ending	<u>\$ 14,391,937</u>	<u>\$ 393,590,404</u>	<u>\$ 176,749,687</u>
Employer's Net Pension Liability / (Asset)	<u>\$ (2,985,335)</u>	<u>\$ (76,964,736)</u>	<u>\$ (29,836,860)</u>
Plan fiduciary net position as a percentage of the total pension liability	126.17%	124.31%	120.31%
Covered payroll	<u>\$ 198,518</u>	<u>\$ 54,753,592</u>	<u>\$ 11,001,028</u>
Employer's net pension liability as a percentage of covered payroll	-1503.81%	-140.57%	-271.22%

Notes to Schedule:

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

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

See notes to required supplementary information

2020			2019		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 40,002	\$ 5,206,117	\$ 2,064,604	\$ 74,268	\$ 5,023,340	\$ 2,125,409
758,679	21,353,143	9,419,620	828,896	20,430,846	9,186,803
-	-	-	-	-	-
676,423	907,528	4,974,149	(912,667)	1,093,129	(1,511,276)
(83,134)	(3,335,084)	(934,957)	-	-	-
(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
479,676	10,058,960	8,756,201	(980,951)	12,785,317	3,449,617
10,900,683	298,959,423	132,277,095	11,881,634	286,174,106	128,827,478
<u>\$ 11,380,359</u>	<u>\$ 309,018,383</u>	<u>\$ 141,033,296</u>	<u>\$ 10,900,683</u>	<u>\$ 298,959,423</u>	<u>\$ 132,277,095</u>
\$ 40,914	\$ 4,154,284	\$ 1,928,414	\$ 205,519	\$ 3,724,866	\$ 2,413,422
14,774	2,531,205	963,955	14,088	2,432,949	916,344
1,730,746	44,144,727	20,549,408	2,223,003	50,396,057	23,648,526
(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
655,389	(617,813)	772,553	(1,028,588)	(910,664)	(463,630)
1,529,529	36,139,659	17,447,115	442,574	41,881,210	20,163,343
11,297,652	308,308,549	136,908,153	10,855,078	266,427,339	116,744,810
<u>\$ 12,827,181</u>	<u>\$ 344,448,208</u>	<u>\$ 154,355,268</u>	<u>\$ 11,297,652</u>	<u>\$ 308,308,549</u>	<u>\$ 136,908,153</u>
<u>\$ (1,446,822)</u>	<u>\$ (35,429,825)</u>	<u>\$ (13,321,972)</u>	<u>\$ (396,969)</u>	<u>\$ (9,349,126)</u>	<u>\$ (4,631,058)</u>
112.71%	111.47%	109.45%	103.64%	103.13%	103.50%
<u>\$ 196,988</u>	<u>\$ 54,241,668</u>	<u>\$ 11,601,332</u>	<u>\$ 187,843</u>	<u>\$ 51,730,624</u>	<u>\$ 10,649,613</u>
-734.47%	-65.32%	-114.83%	-211.33%	-18.07%	-43.49%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Year Ended September 30, 2022

December 31,*

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

Notes to Schedule:

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

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

See notes to required supplementary information

2017			2016		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 124,844	\$ 5,482,788	\$ 2,142,203	\$ 163,263	\$ 5,757,057	\$ 2,078,112
872,578	19,634,628	8,510,668	835,984	18,786,431	8,064,453
-	-	-	-	-	-
(412,307)	(496,481)	(49,423)	264,222	(927,439)	1,289,285
(210,694)	(8,675,375)	(1,125,734)	(110,970)	(335,479)	(448,757)
(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)
(491,053)	2,867,847	3,809,863	425,961	12,021,167	5,656,074
12,004,685	265,592,509	115,238,402	11,578,724	253,571,342	109,582,328
<u>\$ 11,513,632</u>	<u>\$ 268,460,356</u>	<u>\$ 119,048,265</u>	<u>\$ 12,004,685</u>	<u>\$ 265,592,509</u>	<u>\$ 115,238,402</u>
\$ 306,518	\$ 4,870,730	\$ 2,637,525	\$ 568,105	\$ 5,252,330	\$ 2,814,550
32,950	2,452,813	842,180	62,676	2,505,350	1,006,864
1,620,766	42,865,245	17,631,346	541,497	15,743,066	6,150,361
(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)
(1,556,660)	(5,586,907)	(2,029,252)	39,017	168,833	2,087,389
(461,900)	31,524,168	13,413,948	484,757	12,410,176	6,732,145
8,621,925	244,465,868	95,129,539	8,137,168	232,055,692	88,397,394
<u>\$ 8,160,025</u>	<u>\$ 275,990,036</u>	<u>\$ 108,543,487</u>	<u>\$ 8,621,925</u>	<u>\$ 244,465,868</u>	<u>\$ 95,129,539</u>
<u>\$ 3,353,607</u>	<u>\$ (7,529,680)</u>	<u>\$ 10,504,778</u>	<u>\$ 3,382,760</u>	<u>\$ 21,126,641</u>	<u>\$ 20,108,863</u>
70.87%	102.80%	91.18%	71.82%	92.05%	82.55%
<u>\$ 439,327</u>	<u>\$ 52,347,086</u>	<u>\$ 11,214,047</u>	<u>\$ 606,366</u>	<u>\$ 54,272,568</u>	<u>\$ 11,279,641</u>
763.35%	-14.38%	93.68%	557.87%	38.93%	178.28%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's
Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Year Ended September 30, 2022

December 31,*

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

Notes to Schedule:

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

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

County of Winnebago, Illinois

Schedule of Employer Contributions
Other Post-Employment Benefit Plan
Year Ended September 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 407,900	\$ 507,181	\$ 396,185	\$ 505,632	\$ 444,281
Contributions in relation to the actuarially determined contribution	<u>407,900</u>	<u>507,181</u>	<u>396,185</u>	<u>505,632</u>	<u>444,281</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	<u>\$ 50,940,528</u>	<u>\$ 54,462,329</u>	<u>\$ 52,290,671</u>	<u>\$ 50,906,971</u>	<u>\$ 50,906,971</u>
Contributions as a percentage of covered-employee payroll	0.80%	0.93%	0.76%	0.99%	0.87%

See notes to required supplementary information

County of Winnebago, Illinois

Schedule of Changes in the Employer's Other Post-Employment Benefits
Liability and Related Ratios
Year Ended September 30, 2022

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

Notes:

Valuation date:

Actuarially determined contribution rates are calculated as of October 1, 2021, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Amortization period	8.43 years
Asset valuation method	Not applicable
Inflation	3.0 percent
Healthcare cost trend rates	6.0 percent initial, reduced by decrements to an ultimate of 4.5% after 15 years
Salary increases	4.00 percent, average, including inflation
Investment rate of return	Not applicable
Retirement age	In the 2022 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2021 IMRF actuarial valuation report
Mortality	In the 2022 actuarial valuation, assumed life expectancies were based on the December 31, 2021 IMRF actuarial valuation report.

Benefit changes. There were no changes to the benefits.

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

The County implemented GASB Statement No. 75 in fiscal year 2018.

See notes to required supplementary information

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2022

1. Budgetary Information

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

- FEMA Grant Fund
- 2010 Debt Certificate Fund
- 2012G Alternate Revenue Bonds Fund
- Court Services Grants Fund
- Federal Forfeiture State Attorney Fund
- 2017A General Obligation Debt Certificates Fund
- 2012F Alternate Revenue Bonds Fund
- 2015A Project Fund
- 2020A Project Fund

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

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

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

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2022

2. Excess Expenditures Over Appropriations

The following funds over expended appropriations in fiscal year 2022:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
General Fund			
General government:			
Planning:			
Supplies and services	\$ 101,634	\$ 101,694	\$ (60)
Purchasing:			
Personnel	220,634	220,711	(77)
Supplies and services	3,765	3,904	(139)
County board:			
Supplies and services	49,002	52,279	(3,277)
Public safety:			
Chief probation office:			
Supplies and services	80,180	81,273	(1,093)
Nondepartmental:			
Personnel	1,583,407	3,304,514	(1,721,107)
Public Safety Sales Tax Fund			
Public safety:			
Criminal justice:			
Personnel	77,544	95,963	(18,419)
Tort Liability Fund			
General government:			
Supplies and services	4,124,400	4,270,226	(145,826)
Mental Health Tax Fund			
Health and welfare:			
Personnel	2,000	2,520	(520)
American Rescue Plan Fund			
Capital outlay	1,550,000	5,725,108	(4,175,108)
Treasurer's Delinquent Tax Fee Fund			
General government:			
Personnel	50,255	52,561	(2,306)
County Highway Fund			
Debt service	765,000	841,411	(76,411)
Capital outlay	910,000	1,222,584	(312,584)
Federal Matching Aid Fund			
Highway and streets:			
Supplies and services	29,130	29,144	(14)
Employer Social Security Fund			
General government:			
Personnel	453,406	453,587	(181)
Public safety:			
Personnel	2,411,691	2,412,654	(963)
Highway and streets:			
Personnel	187,382	187,457	(75)
Health and welfare:			
Personnel	889,335	889,691	(356)
Judicial:			
Personnel	912,637	913,002	(365)
State Attorney Grants Fund			
Judicial:			
Personnel	175,560	176,863	(1,303)

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2022

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
Law Library Fund			
Judicial:			
Personnel	\$ 113,430	\$ 113,486	\$ (56)
Hotel/Motel Tax Fund			
General government:			
Supplies and services	1,075,000	1,083,826	(8,826)
County Automation Fund			
Debt service	81,253	82,050	(797)
Special Courts			
Judicial:			
Personnel	17,000	17,219	(219)
Rebuild IL Grant Fund			
Highway and streets:			
Personnel	17,155	17,785	(630)
2012A General Obligation Refunding Bonds Fund			
Debt service	57,023	57,419	(396)
Host Fee Fund			
General government:			
Supplies and services	685,000	704,597	(19,597)

Supplementary Information

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - General Fund
 Year Ended September 30, 2022

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ 1,496,124	\$ 1,262,122	\$ 1,261,618	\$ (504)
City Election	139,038	146,758	146,755	(3)
County Auditor	190,865	190,865	190,852	(13)
County Board	864,880	851,924	785,579	(66,345)
County Clerk	556,434	556,434	458,689	(97,745)
Finance	367,312	367,312	300,185	(67,127)
Miscellaneous County	-	-	-	-
Human Resources	244,180	244,180	238,694	(5,486)
Purchasing	214,636	220,634	220,711	77
Planning	759,870	759,870	648,662	(111,208)
Recorder of Deeds	313,576	313,576	282,428	(31,148)
Superintendent of Education	271,804	271,804	267,665	(4,139)
Supervisor of Assessment	734,994	734,994	673,410	(61,584)
Treasurer	303,222	303,222	303,178	(44)
Information Technology	806,844	806,844	797,720	(9,124)
Nondepartmental	2,081,609	2,487,212	1,418,074	(1,069,138)
Total general government	9,345,388	9,517,751	7,994,220	(1,523,531)
Public Safety				
911 Center	1,545,421	1,535,875	1,349,126	(186,749)
Chief Probation Office	3,832,455	3,832,455	3,617,388	(215,067)
Civil Defense	-	36,589	32,738	(3,851)
Dependent Children	-	-	-	-
Sheriff's Office	14,031,324	14,031,324	13,640,183	(391,141)
Public Safety Building Costs	-	-	-	-
Non-departmental	1,580,019	1,583,407	3,304,514	1,721,107
Installment note related activities, principal	-	-	-	-
Installment note related activities, interest	-	-	-	-
Total public safety	20,989,219	21,019,650	21,943,949	924,299
Judicial				
State's Attorney	3,350,446	3,350,446	3,110,545	(239,901)
Clerk of the Circuit Court	3,409,295	3,631,955	3,631,430	(525)
Circuit Court	1,366,300	1,366,300	1,359,585	(6,715)
Coroner	759,541	798,956	793,541	(5,415)
Jury Commission	131,314	131,314	130,857	(457)
Public Defender	1,726,274	1,726,274	1,621,020	(105,254)
Nondepartmental	3,140,311	3,140,311	2,317,277	(823,034)
Total judicial	13,883,481	14,145,556	12,964,255	(1,181,301)
Total expenditures	\$ 44,218,088	\$ 44,682,957	\$ 42,902,424	\$ (1,780,533)

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		
\$ 2,839,673	\$ 3,205,214	\$ 3,203,399	\$ (1,815)	\$ 4,335,797	\$ 4,467,336	\$ 4,465,017	\$ (2,319)
-	-	-	-	139,038	146,758	146,755	(3)
3,765	3,765	3,904	139	194,630	194,630	194,756	126
36,046	49,002	52,279	3,277	900,926	900,926	837,858	(63,068)
681,310	681,310	397,345	(283,965)	1,237,744	1,237,744	856,034	(381,710)
389,207	389,207	346,918	(42,289)	756,519	756,519	647,103	(109,416)
2,398,054	3,710,036	3,659,660	(50,376)	2,398,054	3,710,036	3,659,660	(50,376)
35,413	35,413	22,490	(12,923)	279,593	279,593	261,184	(18,409)
5,917	14,129	14,053	(76)	220,553	234,763	234,764	1
101,634	101,634	101,694	60	861,504	861,504	750,356	(111,148)
17,155	17,155	7,318	(9,837)	330,731	330,731	289,746	(40,985)
147,030	147,030	138,449	(8,581)	418,834	418,834	406,114	(12,720)
86,220	86,220	50,561	(35,659)	821,214	821,214	723,971	(97,243)
133,905	133,905	122,518	(11,387)	437,127	437,127	425,696	(11,431)
676,189	676,189	656,844	(19,345)	1,483,033	1,483,033	1,454,564	(28,469)
-	-	-	-	2,081,609	2,487,212	1,418,074	(1,069,138)
<u>7,551,518</u>	<u>9,250,209</u>	<u>8,777,432</u>	<u>(472,777)</u>	<u>16,896,906</u>	<u>18,767,960</u>	<u>16,771,652</u>	<u>(1,996,308)</u>
26,357	35,903	35,903	-	1,571,778	1,571,778	1,385,029	(186,749)
80,180	80,180	81,273	1,093	3,912,635	3,912,635	3,698,661	(213,974)
154,108	137,532	107,160	(30,372)	154,108	174,121	139,898	(34,223)
165,000	165,000	113,376	(51,624)	165,000	165,000	113,376	(51,624)
2,281,522	2,281,522	2,268,084	(13,438)	16,312,846	16,312,846	15,908,267	(404,579)
484,011	563,227	563,226	(1)	484,011	563,227	563,226	(1)
-	-	-	-	1,580,019	1,583,407	3,304,514	1,721,107
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,191,178</u>	<u>3,263,364</u>	<u>3,169,022</u>	<u>(94,342)</u>	<u>24,180,397</u>	<u>24,283,014</u>	<u>25,112,971</u>	<u>829,957</u>
673,180	673,180	455,907	(217,273)	4,023,626	4,023,626	3,566,452	(457,174)
-	-	-	-	3,409,295	3,631,955	3,631,430	(525)
1,059,150	1,209,150	1,176,631	(32,519)	2,425,450	2,575,450	2,536,216	(39,234)
456,275	487,260	487,257	(3)	1,215,816	1,286,216	1,280,798	(5,418)
294,590	294,590	268,660	(25,930)	425,904	425,904	399,517	(26,387)
109,486	109,486	77,471	(32,015)	1,835,760	1,835,760	1,698,491	(137,269)
-	-	-	-	3,140,311	3,140,311	2,317,277	(823,034)
<u>2,592,681</u>	<u>2,773,666</u>	<u>2,465,926</u>	<u>(307,740)</u>	<u>16,476,162</u>	<u>16,919,222</u>	<u>15,430,181</u>	<u>(1,489,041)</u>
<u>\$ 13,335,377</u>	<u>\$ 15,287,239</u>	<u>\$ 14,412,380</u>	<u>\$ (874,859)</u>	<u>\$ 57,553,465</u>	<u>\$ 59,970,196</u>	<u>\$ 57,314,804</u>	<u>\$ (2,655,392)</u>

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - General Fund
 Year Ended September 30, 2022

	Debt Service			Variance With Final Budget Over (Under)
	Budget			
	Original	Final	Actual	
General Government				
Building Maintenance	\$ -	\$ -	\$ -	\$ -
City Election	-	-	-	-
County Auditor	-	-	-	-
County Board	-	-	-	-
County Clerk	-	-	-	-
Finance	-	-	-	-
Miscellaneous County	-	-	-	-
Human Resources	-	-	-	-
Purchasing	-	-	-	-
Planning	-	-	-	-
Recorder of Deeds	-	-	-	-
Superintendent of Education	-	-	-	-
Supervisor of Assessment	-	-	-	-
Treasurer	-	-	-	-
Information Technology	-	-	-	-
Nondepartmental	-	-	-	-
Total general government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Nondepartmental	-	-	-	-
Installment note related activities, principal	258,045	258,045	258,044	(1)
Installment note related activities, interest	32,385	32,385	32,385	-
Total public safety	290,430	290,430	290,429	(1)
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 290,430	\$ 290,430	\$ 290,429	\$ (1)

Capital Outlay			Variance With Final Budget Over (Under)	Total Expenditures			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 4,335,797	\$ 4,467,336	\$ 4,465,017	\$ (2,319)
-	-	-	-	139,038	146,758	146,755	(3)
-	-	-	-	194,630	194,630	194,756	126
-	-	-	-	900,926	900,926	837,858	(63,068)
-	-	-	-	1,237,744	1,237,744	856,034	(381,710)
-	-	-	-	756,519	756,519	647,103	(109,416)
15,000	1,150,600	932,557	(218,043)	2,413,054	4,860,636	4,592,217	(268,419)
-	-	-	-	279,593	279,593	261,184	(18,409)
-	-	-	-	220,553	234,763	234,764	1
-	-	-	-	861,504	861,504	750,356	(111,148)
-	-	-	-	330,731	330,731	289,746	(40,985)
-	-	-	-	418,834	418,834	406,114	(12,720)
-	-	-	-	821,214	821,214	723,971	(97,243)
-	-	-	-	437,127	437,127	425,696	(11,431)
-	-	-	-	1,483,033	1,483,033	1,454,564	(28,469)
-	-	-	-	2,081,609	2,487,212	1,418,074	(1,069,138)
15,000	1,150,600	932,557	(218,043)	16,911,906	19,918,560	17,704,209	(2,214,351)
-	-	-	-	1,571,778	1,571,778	1,385,029	(186,749)
-	-	-	-	3,912,635	3,912,635	3,698,661	(213,974)
-	-	-	-	154,108	174,121	139,898	(34,223)
-	-	-	-	165,000	165,000	113,376	(51,624)
-	-	-	-	16,312,846	16,312,846	15,908,267	(404,579)
-	-	-	-	484,011	563,227	563,226	(1)
-	-	-	-	1,580,019	1,583,407	3,304,514	1,721,107
-	-	-	-	258,045	258,045	258,044	(1)
-	-	-	-	32,385	32,385	32,385	-
-	-	-	-	24,470,827	24,573,444	25,403,400	829,956
-	-	-	-	4,023,626	4,023,626	3,566,452	(457,174)
-	-	-	-	3,409,295	3,631,955	3,631,430	(525)
-	-	-	-	2,425,450	2,575,450	2,536,216	(39,234)
-	-	-	-	1,215,816	1,286,216	1,280,798	(5,418)
-	-	-	-	425,904	425,904	399,517	(26,387)
-	-	-	-	1,835,760	1,835,760	1,698,491	(137,269)
-	-	-	-	3,140,311	3,140,311	2,317,277	(823,034)
-	-	-	-	16,476,162	16,919,222	15,430,181	(1,489,041)
\$ 15,000	\$ 1,150,600	\$ 932,557	\$ (218,043)	\$ 57,858,895	\$ 61,411,226	\$ 58,537,790	\$ (2,873,436)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
Budget and Actual - Public Safety Sales Tax Fund
Year Ended September 30, 2022

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
Public Safety				
Chief Probation Office	\$ 685,445	\$ 685,445	\$ 654,076	\$ (31,369)
County Jail	13,023,607	13,045,620	12,649,191	(396,429)
Criminal Justice Principal	77,544	77,544	95,963	18,419
Nondepartmental	-	-	-	-
	<u>4,906,268</u>	<u>4,507,441</u>	<u>2,791,207</u>	<u>(1,716,234)</u>
Total public safety	<u>18,692,864</u>	<u>18,316,050</u>	<u>16,190,437</u>	<u>(2,125,613)</u>
Judicial				
Circuit Court	364,238	364,238	340,229	(24,009)
State's Attorney	1,337,433	1,337,433	1,337,433	-
Public Defender	974,114	974,114	945,716	(28,398)
Drug Court	145,797	145,797	126,396	(19,401)
Alternative Programs	-	-	-	-
Nondepartmental	798,981	798,981	582,723	(216,258)
Total judicial	<u>3,620,563</u>	<u>3,620,563</u>	<u>3,332,497</u>	<u>(288,066)</u>
Total expenditures	<u>\$ 22,313,427</u>	<u>\$ 21,936,613</u>	<u>\$ 19,522,934</u>	<u>\$ (2,413,679)</u>

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		
\$ -	\$ -	\$ -	\$ -	\$ 685,445	\$ 685,445	\$ 654,076	\$ (31,369)
4,614,507	4,614,507	4,121,309	(493,198)	17,638,114	17,660,127	16,770,500	(889,627)
1,200	1,200	482	(718)	78,744	78,744	96,445	17,701
-	-	-	-	-	-	-	-
-	-	-	-	4,906,268	4,507,441	2,791,207	(1,716,234)
<u>4,615,707</u>	<u>4,615,707</u>	<u>4,121,791</u>	<u>(493,916)</u>	<u>23,308,571</u>	<u>22,931,757</u>	<u>20,312,228</u>	<u>(2,619,529)</u>
155,000	155,000	72,231	(82,769)	519,238	519,238	412,460	(106,778)
-	-	-	-	1,337,433	1,337,433	1,337,433	-
-	-	-	-	974,114	974,114	945,716	(28,398)
131,470	131,470	123,247	(8,223)	277,267	277,267	249,643	(27,624)
371,120	371,120	204,900	(166,220)	371,120	371,120	204,900	(166,220)
-	-	-	-	798,981	798,981	582,723	(216,258)
<u>657,590</u>	<u>657,590</u>	<u>400,378</u>	<u>(257,212)</u>	<u>4,278,153</u>	<u>4,278,153</u>	<u>3,732,875</u>	<u>(545,278)</u>
<u>\$ 5,273,297</u>	<u>\$ 5,273,297</u>	<u>\$ 4,522,169</u>	<u>\$ (751,128)</u>	<u>\$ 27,586,724</u>	<u>\$ 27,209,910</u>	<u>\$ 24,045,103</u>	<u>\$ (3,164,807)</u>

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - Public Safety Sales Tax Fund
 Year Ended September 30, 2022

	Debt Service			Variance With Final Budget - Over (Under)
	Budget		Actual	
	Original	Final		
Public Safety				
Chief Probation Office	\$ -	\$ -	\$ -	\$ -
County Jail	-	-	-	-
Criminal Justice	-	-	-	-
Principal	194,247	194,247	194,247	-
Nondepartmental	-	-	-	-
Total public safety	194,247	194,247	194,247	-
Judicial				
Circuit Court	-	-	-	-
State's Attorney	-	-	-	-
Public Defender	-	-	-	-
Drug Court	-	-	-	-
Alternative Programs	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 194,247	\$ 194,247	\$ 194,247	\$ -

Total Expenditures			Variance With Final Budget - Over (Under)
Budget		Actual	
Original	Final		
\$ 685,445	\$ 685,445	\$ 654,076	\$ (31,369)
17,638,114	17,660,127	16,770,500	(889,627)
78,744	78,744	96,445	17,701
194,247	194,247	194,247	-
4,906,268	4,507,441	2,791,207	(1,716,234)
<u>23,502,818</u>	<u>23,126,004</u>	<u>20,506,475</u>	<u>(2,619,529)</u>
519,238	519,238	412,460	(106,778)
1,337,433	1,337,433	1,337,433	-
974,114	974,114	945,716	(28,398)
277,267	277,267	249,643	(27,624)
371,120	371,120	204,900	(166,220)
798,981	798,981	582,723	(216,258)
<u>4,278,153</u>	<u>4,278,153</u>	<u>3,732,875</u>	<u>(545,278)</u>
<u>\$ 27,780,971</u>	<u>\$ 27,404,157</u>	<u>\$ 24,239,350</u>	<u>\$ (3,164,807)</u>

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

**Nonmajor Governmental Funds
Combining Statement and Schedules**

County of Winnebago, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2022

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
Assets					
Cash and investments	\$ 48,323,287	\$ 9,583,652	\$ 5,049,006	\$ -	\$ 62,955,945
Property taxes receivable, net	14,489,390	-	-	-	14,489,390
Other receivables, net	885,828	-	-	534	886,362
Receivable from other governments	6,160,731	-	1,281,805	-	7,442,536
Prepaid items	597,803	428	-	-	598,231
Inventory	736,736	-	-	-	736,736
Long-term receivables, net	-	-	933,285	-	933,285
Notes receivable, net	1,077,158	-	-	-	1,077,158
Total assets	\$ 72,270,933	\$ 9,584,080	\$ 7,264,096	\$ 534	\$ 89,119,643
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 4,752,091	\$ -	\$ 467,090	\$ -	\$ 5,219,181
Accrued payroll	527,981	-	-	-	527,981
Due to other funds	446,873	824	-	534	448,231
Unearned revenue	6,215,732	-	-	-	6,215,732
Advances from other funds	610,862	-	-	-	610,862
Contract retainage	43,533	-	-	-	43,533
Total liabilities	12,597,072	824	467,090	534	13,065,520
Deferred Inflows of Resources					
Property taxes levied for next period	13,927,799	-	-	-	13,927,799
Unavailable revenue	156,766	-	922,864	-	1,079,630
Total deferred inflows of resources	14,084,565	-	922,864	-	15,007,429
Total liabilities and deferred inflows of resources	26,681,637	824	1,389,954	534	28,072,949
Fund Balances					
Nonspendable for prepaids items	597,803	428	-	-	598,231
Nonspendable for inventories	736,736	-	-	-	736,736
Restricted for general government	215,445	-	-	-	215,445
Restricted for economic development	2,592,774	-	-	-	2,592,774
Restricted for highways and streets	8,851,575	-	-	-	8,851,575
Restricted for capital projects	-	-	862,295	-	862,295
Restricted for public safety	12,832,203	-	-	-	12,832,203
Restricted for health and welfare	10,833,899	-	-	-	10,833,899
Restricted for judicial purposes	3,723,885	-	-	-	3,723,885
Restricted for equipment replacement	988,908	-	-	-	988,908
Restricted for retirement	2,896,042	-	-	-	2,896,042
Restricted for recreation	97,144	-	-	-	97,144
Restricted for debt service	-	9,583,652	-	-	9,583,652
Restricted for foreclosure mediation	68,211	-	-	-	68,211
Restricted for city election	571	-	-	-	571
Restricted for animal services	422,379	-	-	-	422,379
Unrestricted:					
Assigned to animal services	896,417	-	-	-	896,417
Assigned to capital projects	-	-	5,011,847	-	5,011,847
Unassigned (deficit)	(164,696)	(824)	-	-	(165,520)
Total fund balances	45,589,296	9,583,256	5,874,142	-	61,046,694
Total liabilities, deferred inflows of resources and fund balances	\$ 72,270,933	\$ 9,584,080	\$ 7,264,096	\$ 534	\$ 89,119,643

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended September 30, 2022

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Revenues				
Taxes	\$ 15,198,915	\$ 2,336,490	\$ -	\$ 17,535,405
Intergovernmental	39,602,011	-	-	39,602,011
Charges for services	13,322,349	-	4,849,502	18,171,851
Licenses and permits	2,104,788	-	-	2,104,788
Investment income	154,337	-	19,008	173,345
Other	554,467	-	88,166	642,633
Total revenues	70,936,867	2,336,490	4,956,676	78,230,033
Expenditures, Current				
General government	15,917,485	-	948,777	16,866,262
Public safety	15,660,049	-	-	15,660,049
Highways and streets	7,106,846	-	-	7,106,846
Health and welfare	11,980,414	-	-	11,980,414
Judicial	4,429,313	-	-	4,429,313
Total expenditures, current	55,094,107	-	948,777	56,042,884
Debt Service				
Principal	1,887,768	9,216,576	1,887,204	12,991,548
Interest and fiscal charges	53,276	4,420,115	-	4,473,391
Total debt service	1,941,044	13,636,691	1,887,204	17,464,939
Capital Outlay				
Total expenditures	4,800,894	-	733,519	5,534,413
Total expenditures	61,836,045	13,636,691	3,569,500	79,042,236
Excess of revenues over (under) expenditures	9,100,822	(11,300,201)	1,387,176	(812,203)
Other Financing Sources (Uses)				
Transfers in	596,818	10,972,022	-	11,568,840
Transfers out	(4,148,974)	(5,449)	(3,256,284)	(7,410,707)
Property sales	143,304	-	-	143,304
Issuance of financed purchase obligation	358,600	-	-	358,600
Total other financing sources (uses)	(3,050,252)	10,966,573	(3,256,284)	4,660,037
Net change in fund balance	6,050,570	(333,628)	(1,869,108)	3,847,834
Fund Balance, Beginning	39,538,726	9,916,884	7,743,250	57,198,860
Fund Balance, Ending	\$ 45,589,296	\$ 9,583,256	\$ 5,874,142	\$ 61,046,694

Special Revenue Funds

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2022

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Assets						
Cash and investments	\$ 1,821,966	\$ 1,017,181	\$ -	\$ 273,638	\$ 1,029,496	\$ 294,183
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	215,188	37,777	-	-	-	37,489
Receivable from other governments	527,819	-	-	-	-	-
Prepaid items	230,550	-	-	-	-	-
Inventory	736,736	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	\$ 3,532,259	\$ 1,054,958	\$ -	\$ 273,638	\$ 1,029,496	\$ 331,672
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 310,682	\$ 24,721	\$ -	\$ 602	\$ 40,588	\$ 65,654
Accrued payroll	-	-	3,078	792	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	22,038	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	310,682	24,721	25,116	1,394	40,588	65,654
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	86,543	-	-	-	-	-
Total deferred inflows of resources	86,543	-	-	-	-	-
Total liabilities and deferred inflows of resources	397,225	24,721	25,116	1,394	40,588	65,654
Fund Balances						
Nonspendable for prepaids items	230,550	-	-	-	-	-
Nonspendable for inventories	736,736	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	2,167,748	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	1,030,237	-	272,244	-	266,018
Restricted for equipment replacement	-	-	-	-	988,908	-
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)	-	-	(25,116)	-	-	-
Total fund balances (deficit)	3,135,034	1,030,237	(25,116)	272,244	988,908	266,018
Total liabilities, deferred inflows of resources and fund balances	\$ 3,532,259	\$ 1,054,958	\$ -	\$ 273,638	\$ 1,029,496	\$ 331,672

Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ 1,040	\$ 30,432	\$ 69,258	\$ 30,698	\$ 388,301	\$ 4,185,897	\$ 1,109,850	\$ 33,496
-	-	-	-	-	-	-	-	-
64,469	820	2,891	11,774	-	-	-	23,832	16,650
-	-	6,468	-	-	-	1,277,727	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 64,469</u>	<u>\$ 1,860</u>	<u>\$ 39,791</u>	<u>\$ 81,032</u>	<u>\$ 30,698</u>	<u>\$ 388,301</u>	<u>\$ 5,463,624</u>	<u>\$ 1,133,682</u>	<u>\$ 50,146</u>

\$ -	\$ 2,400	\$ -	\$ 8,087	\$ 24,741	\$ -	\$ 119,533	\$ 41,325	\$ 50,145
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,400	-	8,087	24,741	-	119,533	41,325	50,145

-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,400	-	8,087	24,741	-	119,533	41,325	50,145

-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	388,301	5,344,091	1,092,357	-
64,469	-	39,791	72,945	5,957	-	-	-	1
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(540)	-	-	-	-	-	-	-
<u>64,469</u>	<u>(540)</u>	<u>39,791</u>	<u>72,945</u>	<u>5,957</u>	<u>388,301</u>	<u>5,344,091</u>	<u>1,092,357</u>	<u>1</u>
<u>\$ 64,469</u>	<u>\$ 1,860</u>	<u>\$ 39,791</u>	<u>\$ 81,032</u>	<u>\$ 30,698</u>	<u>\$ 388,301</u>	<u>\$ 5,463,624</u>	<u>\$ 1,133,682</u>	<u>\$ 50,146</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2022

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
Assets					
Cash and investments	\$ 185,417	\$ -	\$ 529	\$ 33,642	\$ 1,925,633
Property taxes receivable	-	-	-	-	1,909,462
Allowance for uncollectible taxes	-	-	-	-	(18,364)
Other receivables, net	-	-	1,050	771	-
Receivable from other governments	-	41,094	-	-	258,139
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	<u>\$ 185,417</u>	<u>\$ 41,094</u>	<u>\$ 1,579</u>	<u>\$ 34,413</u>	<u>\$ 4,074,870</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)					
Liabilities					
Accounts payable	\$ 18,627	\$ 5,759	\$ -	\$ -	\$ 56,000
Accrued payroll	-	3,343	-	-	76,973
Due to other funds	-	31,991	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	<u>18,627</u>	<u>41,093</u>	<u>-</u>	<u>-</u>	<u>132,973</u>
Deferred Inflows of Resources					
Property taxes levied for next period	-	-	-	-	1,818,016
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,818,016</u>
Total liabilities and deferred inflows of resources	<u>18,627</u>	<u>41,093</u>	<u>-</u>	<u>-</u>	<u>1,950,989</u>
Fund Balances					
Nonspendable for prepaids items	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-
Restricted for general government	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	166,790	-	1,579	-	2,123,881
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	1	-	34,413	-
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)	-	-	-	-	-
Total fund balances (deficit)	<u>166,790</u>	<u>1</u>	<u>1,579</u>	<u>34,413</u>	<u>2,123,881</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 185,417</u>	<u>\$ 41,094</u>	<u>\$ 1,579</u>	<u>\$ 34,413</u>	<u>\$ 4,074,870</u>

Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ -	\$ 37,630	\$ 10,460,729	\$ 3,652,843	\$ 538,145	\$ 2,579,415	\$ 129,335	\$ 2,946,170
126,136	160,869	2,715,190	2,471,536	242,853	1,847,722	684,950	3,508,675
(1,213)	(1,546)	(26,111)	(23,768)	(2,334)	(17,768)	(6,586)	(33,733)
-	1,027	-	4,975	7,602	-	-	1,204
192,188	95,782	1,173,176	3,684	369	2,758	1,024	7,742
-	-	-	367,253	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 317,111</u>	<u>\$ 293,762</u>	<u>\$ 14,322,984</u>	<u>\$ 6,476,523</u>	<u>\$ 786,635</u>	<u>\$ 4,412,127</u>	<u>\$ 808,723</u>	<u>\$ 6,430,058</u>
\$ 7,147	\$ 1,395	\$ 241,555	\$ 94,014	\$ 33,880	\$ 8,800	\$ 2,889	\$ 193,475
2,880	13,342	253,708	95,473	-	-	-	-
89,853	-	-	-	-	-	-	-
-	-	568,570	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	43,533	-	-	-	-
<u>99,880</u>	<u>14,737</u>	<u>1,063,833</u>	<u>233,020</u>	<u>33,880</u>	<u>8,800</u>	<u>2,889</u>	<u>193,475</u>
120,087	153,054	2,585,009	2,353,012	231,026	1,759,022	652,034	3,339,527
-	-	-	4,975	470	-	-	1,014
<u>120,087</u>	<u>153,054</u>	<u>2,585,009</u>	<u>2,357,987</u>	<u>231,496</u>	<u>1,759,022</u>	<u>652,034</u>	<u>3,340,541</u>
219,967	167,791	3,648,842	2,591,007	265,376	1,767,822	654,923	3,534,016
-	-	-	367,253	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,518,263	521,259	2,644,305	-	-
-	-	-	-	-	-	-	-
-	-	10,674,142	-	-	-	153,800	-
-	125,971	-	-	-	-	-	-
-	-	-	-	-	-	-	2,896,042
97,144	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>97,144</u>	<u>125,971</u>	<u>10,674,142</u>	<u>3,885,516</u>	<u>521,259</u>	<u>2,644,305</u>	<u>153,800</u>	<u>2,896,042</u>
<u>\$ 317,111</u>	<u>\$ 293,762</u>	<u>\$ 14,322,984</u>	<u>\$ 6,476,523</u>	<u>\$ 786,635</u>	<u>\$ 4,412,127</u>	<u>\$ 808,723</u>	<u>\$ 6,430,058</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2022

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
Assets						
Cash and investments	\$ 2,110	\$ -	\$ -	\$ 11,071	\$ 175,128	\$ -
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	-
Receivable from other governments	34,433	525,619	360,379	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	1,077,158	-
Total assets	\$ 36,543	\$ 525,619	\$ 360,379	\$ 11,071	\$ 1,252,286	\$ -
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ -	\$ 24,034	\$ 140,704	\$ -	\$ -	\$ -
Accrued payroll	5,316	4,108	2,224	-	-	-
Due to other funds	-	-	148,333	-	-	47,693
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	588,824	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	5,316	616,966	291,261	-	-	47,693
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Total liabilities and deferred inflows of resources	5,316	616,966	291,261	-	-	47,693
Fund Balances						
Nonspendable for prepaids items	-	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	1,252,286	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	31,227	-	69,118	11,071	-	-
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)	-	(91,347)	-	-	-	(47,693)
Total fund balances (deficit)	31,227	(91,347)	69,118	11,071	1,252,286	(47,693)
Total liabilities, deferred inflows of resources and fund balances	\$ 36,543	\$ 525,619	\$ 360,379	\$ 11,071	\$ 1,252,286	\$ -

Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund
\$ -	\$ 192,293	\$ 876,567	\$ 18,849	\$ 13,145	\$ 110,763	\$ 65,653	\$ 327,761	\$ 1,990,634
-	-	962,683	-	-	-	-	-	-
-	-	(9,263)	-	-	-	-	-	-
422,875	8,385	-	-	400	109,149	3,380	13,843	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 422,875</u>	<u>\$ 200,678</u>	<u>\$ 1,829,987</u>	<u>\$ 18,849</u>	<u>\$ 13,545</u>	<u>\$ 219,912</u>	<u>\$ 69,033</u>	<u>\$ 341,604</u>	<u>\$ 1,990,634</u>
\$ 287,200	\$ -	\$ 912,404	\$ 8,841	\$ -	\$ 219,912	\$ -	\$ 4,883	\$ 986,867
3,493	-	-	3,256	-	-	822	-	-
106,666	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>397,359</u>	<u>-</u>	<u>912,404</u>	<u>12,097</u>	<u>-</u>	<u>219,912</u>	<u>822</u>	<u>4,883</u>	<u>986,867</u>
-	-	917,012	-	-	-	-	-	-
306	-	-	-	-	-	-	-	-
<u>306</u>	<u>-</u>	<u>917,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>397,665</u>	<u>-</u>	<u>1,829,416</u>	<u>12,097</u>	<u>-</u>	<u>219,912</u>	<u>822</u>	<u>4,883</u>	<u>986,867</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	336,721	1,003,767
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,210	200,678	-	6,752	13,545	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	571	-	-	-	68,211	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>25,210</u>	<u>200,678</u>	<u>571</u>	<u>6,752</u>	<u>13,545</u>	<u>-</u>	<u>68,211</u>	<u>336,721</u>	<u>1,003,767</u>
<u>\$ 422,875</u>	<u>\$ 200,678</u>	<u>\$ 1,829,987</u>	<u>\$ 18,849</u>	<u>\$ 13,545</u>	<u>\$ 219,912</u>	<u>\$ 69,033</u>	<u>\$ 341,604</u>	<u>\$ 1,990,634</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2022

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State's Attorney Fund	State Drug Forfeiture State's Attorney Fund	Check Offender Program Fund
Assets						
Cash and investments	\$ 443,309	\$ 259,138	\$ 422,379	\$ 7,315	\$ 180,357	\$ 4,035
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	-
Receivable from other governments	9,139	934,793	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	\$ 452,448	\$ 1,193,931	\$ 422,379	\$ 7,315	\$ 180,357	\$ 4,035
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ -	\$ 192,254	\$ -	\$ -	\$ 18,293	\$ -
Accrued payroll	-	43,362	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	-	235,616	-	-	18,293	-
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	61,898	-	-	-	-
Total deferred inflows of resources	-	61,898	-	-	-	-
Total liabilities and deferred inflows of resources	-	297,514	-	-	18,293	-
Fund Balances						
Nonspendable for prepaids items	-	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	452,448	-	-	7,315	162,064	4,035
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for city election	-	-	-	-	-	-
Restricted for animal services	-	-	422,379	-	-	-
Unrestricted:						
Assigned to animal services	-	896,417	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances (deficit)	452,448	896,417	422,379	7,315	162,064	4,035
Total liabilities, deferred inflows of resources and fund balances	\$ 452,448	\$ 1,193,931	\$ 422,379	\$ 7,315	\$ 180,357	\$ 4,035

County Automation Fund	Public Defender Automation Fund	Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Emergency Rental Assistance Program I Fund	Emergency Rental Assistance Program II Fund	Chairman's Office of Criminal Justice Initiatives Grant	Total
\$ 727,139	\$ 6,683	\$ 102,836	\$ 3,414,310	\$ 6,343	\$ 2,975	\$ 6,019,023	\$ 1,949	\$ 166,598	\$ -	\$ 48,323,287
-	-	-	-	-	-	-	-	-	-	14,630,076
-	-	-	-	-	-	-	-	-	-	(140,686)
-	147	3,452	317,627	1,926	-	-	-	-	-	885,828
-	-	-	-	-	-	-	-	-	285,523	6,160,731
-	-	-	-	-	-	-	-	-	-	597,803
-	-	-	-	-	-	-	-	-	-	736,736
-	-	-	-	-	-	-	-	-	-	1,077,158
<u>\$ 727,139</u>	<u>\$ 6,830</u>	<u>\$ 106,288</u>	<u>\$ 3,731,937</u>	<u>\$ 8,269</u>	<u>\$ 2,975</u>	<u>\$ 6,019,023</u>	<u>\$ 1,949</u>	<u>\$ 166,598</u>	<u>\$ 285,523</u>	<u>\$ 72,270,933</u>
\$ 8,975	\$ -	\$ -	\$ 19,708	\$ -	\$ -	\$ 531,494	\$ 1,536	\$ 1,572	\$ 41,395	\$ 4,752,091
-	-	5,219	-	-	-	-	-	5,806	4,786	527,981
-	-	-	-	-	-	-	-	-	22,337	446,873
-	-	-	-	-	-	5,487,529	413	159,220	-	6,215,732
-	-	-	-	-	-	-	-	-	-	610,862
-	-	-	-	-	-	-	-	-	-	43,533
<u>8,975</u>	<u>-</u>	<u>5,219</u>	<u>19,708</u>	<u>-</u>	<u>-</u>	<u>6,019,023</u>	<u>1,949</u>	<u>166,598</u>	<u>68,518</u>	<u>12,597,072</u>
-	-	-	-	-	-	-	-	-	-	13,927,799
-	-	-	-	-	-	-	-	-	1,560	156,766
-	-	-	-	-	-	-	-	-	1,560	14,084,565
<u>8,975</u>	<u>-</u>	<u>5,219</u>	<u>19,708</u>	<u>-</u>	<u>-</u>	<u>6,019,023</u>	<u>1,949</u>	<u>166,598</u>	<u>70,078</u>	<u>26,681,637</u>
-	-	-	-	-	-	-	-	-	-	597,803
-	-	-	-	-	-	-	-	-	-	736,736
-	-	-	-	-	-	-	-	-	215,445	215,445
-	-	-	-	-	-	-	-	-	-	2,592,774
-	-	-	-	-	-	-	-	-	-	8,851,575
-	-	-	3,712,229	-	2,975	-	-	-	-	12,832,203
-	-	-	-	-	-	-	-	-	-	10,833,899
718,164	6,830	101,069	-	8,269	-	-	-	-	-	3,723,885
-	-	-	-	-	-	-	-	-	-	988,908
-	-	-	-	-	-	-	-	-	-	2,896,042
-	-	-	-	-	-	-	-	-	-	97,144
-	-	-	-	-	-	-	-	-	-	68,211
-	-	-	-	-	-	-	-	-	-	571
-	-	-	-	-	-	-	-	-	-	422,379
-	-	-	-	-	-	-	-	-	-	896,417
-	-	-	-	-	-	-	-	-	-	(164,696)
<u>718,164</u>	<u>6,830</u>	<u>101,069</u>	<u>3,712,229</u>	<u>8,269</u>	<u>2,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>215,445</u>	<u>45,589,296</u>
<u>\$ 727,139</u>	<u>\$ 6,830</u>	<u>\$ 106,288</u>	<u>\$ 3,731,937</u>	<u>\$ 8,269</u>	<u>\$ 2,975</u>	<u>\$ 6,019,023</u>	<u>\$ 1,949</u>	<u>\$ 166,598</u>	<u>\$ 285,523</u>	<u>\$ 72,270,933</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2022

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Revenues						
Taxes	\$ -	\$ -	\$ 22,520	\$ -	\$ -	\$ -
Intergovernmental	7,034,380	95	-	-	-	-
Charges for services	-	538,513	28,883	41,716	404,290	444,721
Licenses and permits	-	-	-	-	-	-
Investment income	14,080	3,042	-	831	3,033	709
Other	-	-	-	-	-	-
Total revenues	7,048,460	541,650	51,403	42,547	407,323	445,430
Expenditures, Current						
General government	-	-	52,561	52,252	254,985	-
Public safety	-	-	-	-	-	-
Highways and streets	3,498,114	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	360,689	-	-	-	378,108
Total expenditures, current	3,498,114	360,689	52,561	52,252	254,985	378,108
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-
Capital outlay	1,304,547	-	-	-	-	-
Total expenditures	4,802,661	360,689	52,561	52,252	254,985	378,108
Excess of revenues over (under) expenditures	2,245,799	180,961	(1,158)	(9,705)	152,338	67,322
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(1,302,531)	-	-	-	-	-
Property sales	-	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-	-
Total other financing sources (uses)	(1,302,531)	-	-	-	-	-
Net change in fund balance	943,268	180,961	(1,158)	(9,705)	152,338	67,322
Fund Balances (Deficit), Beginning	2,191,766	849,276	(23,958)	281,949	836,570	198,696
Fund Balance (Deficit), Ending	\$ 3,135,034	\$ 1,030,237	\$ (25,116)	\$ 272,244	\$ 988,908	\$ 266,018

Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
749,848	7,458	71,725	133,064	346,409	215,114	679,571	557	186,161
-	-	-	-	-	-	-	3,713,263	-
-	2	280	184	-	-	11,832	3,308	171
-	-	-	1,245	-	690	10,412	-	-
<u>749,848</u>	<u>7,460</u>	<u>72,005</u>	<u>134,493</u>	<u>346,409</u>	<u>215,804</u>	<u>4,415,078</u>	<u>325,411</u>	<u>186,332</u>
-	-	-	-	346,275	-	-	-	-
-	-	-	-	-	114,520	3,606,479	219,904	186,326
-	-	-	-	-	-	-	-	-
-	8,000	-	97,764	-	-	-	-	-
<u>-</u>	<u>8,000</u>	<u>-</u>	<u>97,764</u>	<u>346,275</u>	<u>114,520</u>	<u>3,606,479</u>	<u>219,904</u>	<u>186,326</u>
-	-	-	-	-	-	975,826	-	-
-	-	-	-	-	-	11,498	-	-
-	-	-	-	-	-	987,324	-	-
-	-	-	-	-	-	23,350	-	-
-	8,000	-	97,764	346,275	114,520	4,617,153	219,904	186,326
<u>749,848</u>	<u>(540)</u>	<u>72,005</u>	<u>36,729</u>	<u>134</u>	<u>101,284</u>	<u>(202,075)</u>	<u>105,507</u>	<u>6</u>
-	9,910	-	-	-	-	-	-	-
(746,548)	-	(72,005)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(746,548)</u>	<u>9,910</u>	<u>(72,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,300	9,370	-	36,729	134	101,284	(202,075)	105,507	6
61,169	(9,910)	39,791	36,216	5,823	287,017	5,546,166	986,850	(5)
<u>\$ 64,469</u>	<u>\$ (540)</u>	<u>\$ 39,791</u>	<u>\$ 72,945</u>	<u>\$ 5,957</u>	<u>\$ 388,301</u>	<u>\$ 5,344,091</u>	<u>\$ 1,092,357</u>	<u>\$ 1</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2022

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,833,909
Intergovernmental	33,210	84,874	-	-	1,791,905
Charges for services	135,831	13,444	13,977	9,968	-
Licenses and permits	-	-	-	-	-
Investment income	718	-	42	96	4,229
Other	-	-	-	-	1,800
Total revenues	<u>169,759</u>	<u>98,318</u>	<u>14,019</u>	<u>10,064</u>	<u>3,631,843</u>
Expenditures, Current					
General government	-	-	-	-	-
Public safety	133,459	-	-	-	2,996,298
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	98,317	-	-	-
Total expenditures, current	<u>133,459</u>	<u>98,317</u>	<u>-</u>	<u>-</u>	<u>2,996,298</u>
Debt Service					
Principal	-	-	-	-	18,639
Interest	-	-	-	-	2,339
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,978</u>
Capital outlay	63,994	-	-	-	27,845
Total expenditures	<u>197,453</u>	<u>98,317</u>	<u>-</u>	<u>-</u>	<u>3,045,121</u>
Excess of revenues over (under) expenditures	<u>(27,694)</u>	<u>1</u>	<u>14,019</u>	<u>10,064</u>	<u>586,722</u>
Other Financing Sources (uses)					
Transfers in	-	153,067	-	-	-
Transfers out	-	-	(15,000)	-	-
Property sales	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>153,067</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(27,694)	153,068	(981)	10,064	586,722
Fund Balances (Deficit), Beginning	<u>194,484</u>	<u>(153,067)</u>	<u>2,560</u>	<u>24,349</u>	<u>1,537,159</u>
Fund Balance (Deficit), Ending	<u>\$ 166,790</u>	<u>\$ 1</u>	<u>\$ 1,579</u>	<u>\$ 34,413</u>	<u>\$ 2,123,881</u>

Geographic Information System Fund	Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ -	\$ 121,349	\$ 157,316	\$ 2,611,488	\$ 2,377,790	\$ 238,221	\$ 1,779,953	\$ 660,718	\$ 3,398,268
-	192,187	414,890	6,951,054	1,293,265	5,707	2,758	1,024	1,109,376
371,357	-	-	576,624	369,824	-	-	-	-
-	-	-	707,641	-	-	-	-	-
-	2	121	26,593	9,251	1,598	6,020	130	3,907
-	40,792	170,134	41,267	-	-	-	-	170,361
<u>371,357</u>	<u>354,330</u>	<u>742,461</u>	<u>10,914,667</u>	<u>4,050,130</u>	<u>245,526</u>	<u>1,788,731</u>	<u>661,872</u>	<u>4,681,912</u>
92,811	420,345	-	-	-	-	-	-	453,587
-	-	-	-	-	-	-	-	2,412,654
-	-	-	-	3,138,354	126,851	29,144	-	187,457
-	-	-	10,433,679	-	-	-	657,044	889,691
-	-	516,687	-	-	-	-	-	913,002
<u>92,811</u>	<u>420,345</u>	<u>516,687</u>	<u>10,433,679</u>	<u>3,138,354</u>	<u>126,851</u>	<u>29,144</u>	<u>657,044</u>	<u>4,856,391</u>
-	-	-	-	805,794	-	-	-	-
-	-	-	-	35,617	-	-	-	-
-	-	-	-	841,411	-	-	-	-
-	435	-	-	1,222,584	118,346	39,643	-	-
<u>92,811</u>	<u>420,780</u>	<u>516,687</u>	<u>10,433,679</u>	<u>5,202,349</u>	<u>245,197</u>	<u>68,787</u>	<u>657,044</u>	<u>4,856,391</u>
<u>278,546</u>	<u>(66,450)</u>	<u>225,774</u>	<u>480,988</u>	<u>(1,152,219)</u>	<u>329</u>	<u>1,719,944</u>	<u>4,828</u>	<u>(174,479)</u>
-	-	-	100,000	-	-	-	-	-
(278,546)	-	-	-	-	-	(1,302,531)	-	-
-	-	-	-	143,304	-	-	-	-
-	-	-	-	358,600	-	-	-	-
<u>(278,546)</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>501,904</u>	<u>-</u>	<u>(1,302,531)</u>	<u>-</u>	<u>-</u>
-	(66,450)	225,774	580,988	(650,315)	329	417,413	4,828	(174,479)
-	163,594	(99,803)	10,093,154	4,535,831	520,930	2,226,892	148,972	3,070,521
<u>\$ -</u>	<u>\$ 97,144</u>	<u>\$ 125,971</u>	<u>\$ 10,674,142</u>	<u>\$ 3,885,516</u>	<u>\$ 521,259</u>	<u>\$ 2,644,305</u>	<u>\$ 153,800</u>	<u>\$ 2,896,042</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2022

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	178,886	2,414,476	808,152	-	-	-
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	37,559	-
Other	-	-	-	-	-	-
Total revenues	178,886	2,414,476	808,152	-	37,559	-
Expenditures, Current						
General government	-	-	-	-	28,344	-
Public safety	-	1,356,564	580,078	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	176,863	-	-	-	-	-
Total expenditures, current	176,863	1,356,564	580,078	-	28,344	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-
Capital outlay						
Total expenditures	176,863	1,356,564	580,078	-	28,344	-
Excess of revenues over (under) expenditures	2,023	1,057,912	228,074	-	9,215	-
Other Financing Sources (uses)						
Transfers in	12,350	-	-	-	-	-
Transfers out	-	(41,540)	-	-	-	-
Property sales	-	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-	-
Total other financing sources (uses)	12,350	(41,540)	-	-	-	-
Net change in fund balance	14,373	1,016,372	228,074	-	9,215	-
Fund Balances (Deficit), Beginning	16,854	(1,107,719)	(158,956)	11,071	1,243,071	(47,693)
Fund Balance (Deficit), Ending	\$ 31,227	\$ (91,347)	\$ 69,118	\$ 11,071	\$ 1,252,286	\$ (47,693)

Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund
\$ -	\$ -	\$ 913,557	\$ -	\$ -	\$ 1,083,826	\$ -	\$ -	\$ -
1,516,559	-	-	-	-	-	-	-	1,156,644
-	102,112	-	181,838	4,910	-	30,615	138,233	-
-	-	-	-	-	-	-	-	-
-	575	-	-	5	-	196	642	-
-	-	-	-	-	-	-	-	-
<u>1,516,559</u>	<u>102,687</u>	<u>913,557</u>	<u>181,838</u>	<u>4,915</u>	<u>1,083,826</u>	<u>30,811</u>	<u>138,875</u>	<u>1,156,644</u>
-	-	912,404	-	-	1,083,826	19,175	-	567,443
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	109,141	-
-	-	-	-	-	-	-	-	-
1,491,349	122,006	-	175,086	4,214	-	-	-	-
<u>1,491,349</u>	<u>122,006</u>	<u>912,404</u>	<u>175,086</u>	<u>4,214</u>	<u>1,083,826</u>	<u>19,175</u>	<u>109,141</u>	<u>567,443</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,542	-
1,491,349	122,006	912,404	175,086	4,214	1,083,826	19,175	113,683	567,443
<u>25,210</u>	<u>(19,319)</u>	<u>1,153</u>	<u>6,752</u>	<u>701</u>	<u>-</u>	<u>11,636</u>	<u>25,192</u>	<u>589,201</u>
11,141	-	-	180,350	-	-	-	130,000	-
-	-	-	-	-	-	-	-	(371,273)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>11,141</u>	<u>-</u>	<u>-</u>	<u>180,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>(371,273)</u>
36,351	(19,319)	1,153	187,102	701	-	11,636	155,192	217,928
(11,141)	219,997	(582)	(180,350)	12,844	-	56,575	181,529	785,839
<u>\$ 25,210</u>	<u>\$ 200,678</u>	<u>\$ 571</u>	<u>\$ 6,752</u>	<u>\$ 13,545</u>	<u>\$ -</u>	<u>\$ 68,211</u>	<u>\$ 336,721</u>	<u>\$ 1,003,767</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2022

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State Attorney Fund	State Drug Forfeiture State Attorney Fund	Check Offender Program Fund	County Automation Fund
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	106,580	-	-
Charges for services	122,467	1,387,817	-	-	-	-	327,472
Licenses and permits	-	1,397,147	-	-	-	-	-
Investment income	1,374	141	1,254	23	507	14	2,118
Other	-	20,359	96,956	-	-	-	-
Total revenues	123,841	2,805,464	98,210	23	107,087	14	329,590
Expenditures, Current							
General government	-	-	-	-	-	-	54,533
Public safety	-	2,333,449	26,911	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Judicial	32,400	-	-	-	37,321	-	-
Total expenditures, current	32,400	2,333,449	26,911	-	37,321	-	54,533
Debt Service							
Principal	-	8,246	-	-	-	-	79,263
Interest	-	1,035	-	-	-	-	2,787
Total debt service	-	9,281	-	-	-	-	82,050
Capital Outlay							
	-	187,299	-	-	-	-	-
Total expenditures	32,400	2,530,029	26,911	-	37,321	-	136,583
Excess of revenues over (under) expenditures	91,441	275,435	71,299	23	69,766	14	193,007
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(4,000)	-	-	-	-	-	-
Property sales	-	-	-	-	-	-	-
Issuance of financed purchase obligation	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,000)	-	-	-	-	-	-
Net change in fund balance	87,441	275,435	71,299	23	69,766	14	193,007
Fund Balances (Deficit), Beginning	365,007	620,982	351,080	7,292	92,298	4,021	525,157
Fund Balance (Deficit), Ending	\$ 452,448	\$ 896,417	\$ 422,379	\$ 7,315	\$ 162,064	\$ 4,035	\$ 718,164

Public Defender Automation Fund	Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Emergency Rental Assistance Program I Fund	Emergency Rental Assistance Program II Fund	Chairman's Office of Criminal Justice Initiatives Grant	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,198,915
-	-	9,685	-	-	1,809,069	4,919,814	6,468,339	403,840	39,602,011
2,106	44,488	2,477,613	21,276	2,780	-	-	-	-	13,322,349
-	-	-	-	-	-	-	-	-	2,104,788
19	299	-	55	-	17,024	68	2,285	-	154,337
-	-	-	-	451	-	-	-	-	554,467
<u>2,125</u>	<u>44,787</u>	<u>2,487,298</u>	<u>21,331</u>	<u>3,231</u>	<u>1,826,093</u>	<u>4,919,882</u>	<u>6,470,624</u>	<u>403,840</u>	<u>70,936,867</u>
-	-	-	-	-	-	4,919,882	6,470,667	188,395	15,917,485
-	-	1,688,825	-	4,582	-	-	-	-	15,660,049
-	-	-	-	-	17,785	-	-	-	7,106,846
-	-	-	-	-	-	-	-	-	11,980,414
-	17,507	-	-	-	-	-	-	-	4,429,313
<u>-</u>	<u>17,507</u>	<u>1,688,825</u>	<u>-</u>	<u>4,582</u>	<u>17,785</u>	<u>4,919,882</u>	<u>6,470,667</u>	<u>188,395</u>	<u>55,094,107</u>
-	-	-	-	-	-	-	-	-	1,887,768
-	-	-	-	-	-	-	-	-	53,276
-	-	-	-	-	-	-	-	-	1,941,044
-	-	-	-	-	1,808,309	-	-	-	4,800,894
-	17,507	1,688,825	-	4,582	1,826,094	4,919,882	6,470,667	188,395	61,836,045
<u>2,125</u>	<u>27,280</u>	<u>798,473</u>	<u>21,331</u>	<u>(1,351)</u>	<u>(1)</u>	<u>-</u>	<u>(43)</u>	<u>215,445</u>	<u>9,100,822</u>
-	-	-	-	-	-	-	-	-	596,818
-	-	-	(15,000)	-	-	-	-	-	(4,148,974)
-	-	-	-	-	-	-	-	-	143,304
-	-	-	-	-	-	-	-	-	358,600
-	-	-	(15,000)	-	-	-	-	-	(3,050,252)
<u>2,125</u>	<u>27,280</u>	<u>798,473</u>	<u>6,331</u>	<u>(1,351)</u>	<u>(1)</u>	<u>-</u>	<u>(43)</u>	<u>215,445</u>	<u>6,050,570</u>
<u>4,705</u>	<u>73,789</u>	<u>2,913,756</u>	<u>1,938</u>	<u>4,326</u>	<u>1</u>	<u>-</u>	<u>43</u>	<u>-</u>	<u>39,538,726</u>
<u>\$ 6,830</u>	<u>\$ 101,069</u>	<u>\$ 3,712,229</u>	<u>\$ 8,269</u>	<u>\$ 2,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,445</u>	<u>\$ 45,589,296</u>

County of Winnebago, Illinois

Motor Fuel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental:			
Motor fuel tax allotments	\$ 6,405,000	\$ 7,034,380	\$ 629,380
Investment income	15,000	14,080	(920)
Total revenues	<u>6,420,000</u>	<u>7,048,460</u>	<u>628,460</u>
Expenditures, Current			
Highways and streets:			
Personnel	1,260,985	1,217,542	(43,443)
Supplies and services	<u>2,870,000</u>	<u>2,280,572</u>	<u>(589,428)</u>
Total expenditures, current	<u>4,130,985</u>	<u>3,498,114</u>	<u>(632,871)</u>
Capital Outlay	<u>1,915,000</u>	<u>1,304,547</u>	<u>(610,453)</u>
Total expenditures	<u>6,045,985</u>	<u>4,802,661</u>	<u>(1,243,324)</u>
Excess of revenues over (under) expenditures	<u>374,015</u>	<u>2,245,799</u>	<u>1,871,784</u>
Other Financing Sources (Uses)			
Transfers out	<u>(1,302,531)</u>	<u>(1,302,531)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,302,531)</u>	<u>(1,302,531)</u>	<u>-</u>
Net change in fund balance	<u>\$ (928,516)</u>	<u>943,268</u>	<u>\$ 1,871,784</u>
Fund Balance, Beginning		<u>2,191,766</u>	
Fund Balance, Ending		<u>\$ 3,135,034</u>	

County of Winnebago, Illinois

Document Storage Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 420,000	\$ 538,513	\$ 118,513
Intergovernmental	-	95	95
Investment income	-	3,042	3,042
	<u>420,000</u>	<u>541,650</u>	<u>121,650</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>438,700</u>	<u>360,689</u>	<u>(78,011)</u>
	<u>438,700</u>	<u>360,689</u>	<u>(78,011)</u>
Net change in fund balance	<u>\$ (18,700)</u>	180,961	<u>\$ 199,661</u>
Fund Balance, Beginning		<u>849,276</u>	
Fund Balance, Ending		<u>\$ 1,030,237</u>	

County of Winnebago, Illinois

Treasurer's Delinquent Tax Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 20,000	\$ 22,520	\$ 2,520
Charges for services	75,000	28,883	(46,117)
Total revenues	<u>95,000</u>	<u>51,403</u>	<u>(43,597)</u>
Expenditures, Current			
General government:			
Personnel	<u>50,255</u>	<u>52,561</u>	<u>2,306</u>
Total expenditures, current	<u>50,255</u>	<u>52,561</u>	<u>2,306</u>
Net change in fund balance	<u>\$ 44,745</u>	(1,158)	<u>\$ (45,903)</u>
Fund Balance (Deficit), Beginning		<u>(23,958)</u>	
Fund Balance (Deficit), Ending		<u>\$ (25,116)</u>	

County of Winnebago, Illinois

Vital Records Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 47,000	\$ 41,716	\$ (5,284)
Investment income	-	831	831
Total revenues	<u>47,000</u>	<u>42,547</u>	<u>(4,453)</u>
Expenditures, Current			
General government:			
Personnel	36,150	25,205	(10,945)
Supplies and services	<u>50,000</u>	<u>27,047</u>	<u>(22,953)</u>
Total expenditures	<u>86,150</u>	<u>52,252</u>	<u>(33,898)</u>
Net change in fund balance	<u>\$ (39,150)</u>	<u>(9,705)</u>	<u>\$ 29,445</u>
Fund Balance, Beginning		<u>281,949</u>	
Fund Balance, Ending		<u>\$ 272,244</u>	

County of Winnebago, Illinois

Recorder's Document Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 428,910	\$ 404,290	\$ (24,620)
Investment income	-	3,033	3,033
	<u>428,910</u>	<u>407,323</u>	<u>(21,587)</u>
Expenditures, Current			
General government:			
Personnel	73,000	28,000	(45,000)
Supplies and services	385,500	226,985	(158,515)
	<u>458,500</u>	<u>254,985</u>	<u>(203,515)</u>
Net change in fund balance	<u>\$ (29,590)</u>	152,338	<u>\$ 181,928</u>
Fund Balance, Beginning		<u>836,570</u>	
Fund Balance, Ending		<u>\$ 988,908</u>	

County of Winnebago, Illinois

Court Automation Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 405,000	\$ 444,721	\$ 39,721
Investment income	-	709	709
Total revenues	<u>405,000</u>	<u>445,430</u>	<u>40,430</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>390,000</u>	<u>378,108</u>	<u>(11,892)</u>
Total expenditures, current	<u>390,000</u>	<u>378,108</u>	<u>(11,892)</u>
Net change in fund balance	<u>\$ 15,000</u>	67,322	<u>\$ 52,322</u>
Fund Balance, Beginning		<u>198,696</u>	
Fund Balance, Ending		<u>\$ 266,018</u>	

County of Winnebago, Illinois

Court Security Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 685,380	\$ 749,848	\$ 64,468
Total revenues	<u>685,380</u>	<u>749,848</u>	<u>64,468</u>
Expenditures			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>685,380</u>	<u>749,848</u>	<u>64,468</u>
Other Financing Sources (Uses)			
Transfers out	<u>(685,380)</u>	<u>(746,548)</u>	<u>(61,168)</u>
Total other financing sources (uses)	<u>(685,380)</u>	<u>(746,548)</u>	<u>(61,168)</u>
Net change in fund balance	<u>\$ -</u>	<u>3,300</u>	<u>\$ 3,300</u>
Fund Balance, Beginning		<u>61,169</u>	
Fund Balance, Ending		<u>\$ 64,469</u>	

County of Winnebago, Illinois

Victim Impact Panel Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 4,500	\$ 4,500	\$ 7,458	\$ 2,958
Investment income	-	-	2	2
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>7,460</u>	<u>2,960</u>
Expenditures, Current				
Judicial:				
Supplies and services	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total expenditures, current	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(3,500)</u>	<u>(3,500)</u>	<u>(540)</u>	<u>2,960</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>9,910</u>	<u>9,910</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>9,910</u>	<u>9,910</u>	<u>-</u>
Net change in fund balance	<u>\$ (3,500)</u>	<u>\$ 6,410</u>	<u>9,370</u>	<u>\$ 2,960</u>
Fund Balance (Deficit), Beginning			<u>(9,910)</u>	
Fund Balance (Deficit), Ending			<u>\$ (540)</u>	

County of Winnebago, Illinois

Maintenance and Child Support Collection Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 71,000	\$ 71,725	\$ 725
Investment income	-	280	280
	<u>71,000</u>	<u>72,005</u>	<u>1,005</u>
Total revenues	<u>71,000</u>	<u>72,005</u>	<u>1,005</u>
Expenditures, Current			
None	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>71,000</u>	<u>72,005</u>	<u>1,005</u>
Other Financing Sources (Uses)			
Transfers out	(71,000)	(72,005)	(1,005)
	<u>(71,000)</u>	<u>(72,005)</u>	<u>(1,005)</u>
Total other financing sources (uses)	<u>(71,000)</u>	<u>(72,005)</u>	<u>(1,005)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>39,791</u>	
Fund Balance, Ending		<u>\$ 39,791</u>	

County of Winnebago, Illinois

Children's Waiting Room Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 128,000	\$ 133,064	\$ 5,064
Investment income	-	184	184
Other	-	1,245	1,245
	<u>128,000</u>	<u>134,493</u>	<u>6,493</u>
Total revenues	128,000	134,493	6,493
Expenditures, Current			
Judicial:			
Supplies and services	145,400	97,764	(47,636)
	<u>145,400</u>	<u>97,764</u>	<u>(47,636)</u>
Total expenditures, current	145,400	97,764	(47,636)
Net change in fund balance	<u>\$ (17,400)</u>	36,729	<u>\$ 54,129</u>
Fund Balance, Beginning		<u>36,216</u>	
Fund Balance, Ending		<u>\$ 72,945</u>	

County of Winnebago, Illinois

Rental Housing Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 379,458	\$ 346,409	\$ (33,049)
Total revenues	<u>379,458</u>	<u>346,409</u>	<u>(33,049)</u>
Expenditures, Current			
General government:			
Supplies and services	<u>379,458</u>	<u>346,275</u>	<u>(33,183)</u>
Total expenditures	<u>379,458</u>	<u>346,275</u>	<u>(33,183)</u>
Net change in fund balance	<u>\$ -</u>	134	<u>\$ 134</u>
Fund Balance, Beginning		<u>5,823</u>	
Fund Balance, Ending		<u>\$ 5,957</u>	

County of Winnebago, Illinois

Drug Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 114,276	\$ 215,114	\$ 100,838
Other	-	690	690
Total revenues	<u>114,276</u>	<u>215,804</u>	<u>101,528</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>293,000</u>	<u>114,520</u>	<u>(178,480)</u>
Total expenditures, current	<u>293,000</u>	<u>114,520</u>	<u>(178,480)</u>
Net change in fund balance	<u>\$ (178,724)</u>	101,284	<u>\$ 280,008</u>
Fund Balance, Beginning		<u>287,017</u>	
Fund Balance, Ending		<u>\$ 388,301</u>	

County of Winnebago, Illinois

9-1-1 Operations Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ 679,571	\$ 679,571
Charges for services	3,622,331	3,721,052	3,713,263	(7,789)
Investment income	500	500	11,832	11,332
Other	-	-	10,412	10,412
Total revenues	<u>3,622,831</u>	<u>3,721,552</u>	<u>4,415,078</u>	<u>693,526</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>2,858,500</u>	<u>4,644,431</u>	<u>3,606,479</u>	<u>(1,037,952)</u>
Total expenditures, current	<u>2,858,500</u>	<u>4,644,431</u>	<u>3,606,479</u>	<u>(1,037,952)</u>
Debt Service				
Principal	975,827	975,827	975,826	(1)
Interest and fiscal charges	<u>26,535</u>	<u>26,535</u>	<u>11,498</u>	<u>(15,037)</u>
Total debt service	<u>1,002,362</u>	<u>1,002,362</u>	<u>987,324</u>	<u>(15,038)</u>
Capital Outlay	<u>320,000</u>	<u>320,000</u>	<u>23,350</u>	<u>(296,650)</u>
Total expenditures	<u>4,180,862</u>	<u>5,966,793</u>	<u>4,617,153</u>	<u>(1,349,640)</u>
Excess of revenues over (under) expenditures	<u>(558,031)</u>	<u>(2,245,241)</u>	<u>(202,075)</u>	<u>2,043,166</u>
Net change in fund balance	<u>\$ (558,031)</u>	<u>\$ (2,245,241)</u>	<u>(202,075)</u>	<u>\$ 2,043,166</u>
Fund Balance, Beginning			<u>5,546,166</u>	
Fund Balance, Ending			<u>\$ 5,344,091</u>	

County of Winnebago, Illinois

Probation Services Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 350,034	\$ 321,546	\$ (28,488)
Intergovernmental	-	557	557
Investment income	-	3,308	3,308
	<u>350,034</u>	<u>325,411</u>	<u>(24,623)</u>
Total revenues			
	<u>350,034</u>	<u>325,411</u>	<u>(24,623)</u>
Expenditures, Current			
Public safety:			
Supplies and services	439,130	219,904	(219,226)
	<u>439,130</u>	<u>219,904</u>	<u>(219,226)</u>
Total expenditures, current			
	<u>439,130</u>	<u>219,904</u>	<u>(219,226)</u>
Capital Outlay	60,000	-	(60,000)
	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
Total expenditures	<u>499,130</u>	<u>219,904</u>	<u>(279,226)</u>
Net change in fund balance	<u>\$ (149,096)</u>	105,507	<u>\$ 254,603</u>
Fund Balance, Beginning		<u>986,850</u>	
Fund Balance, Ending		<u>\$ 1,092,357</u>	

County of Winnebago, Illinois

Neutral Site Custody Exchange Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 160,000	\$ 186,161	\$ 186,161	\$ -
Investment income	-	165	171	6
Total revenues	<u>160,000</u>	<u>186,326</u>	<u>186,332</u>	<u>6</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>160,000</u>	<u>186,326</u>	<u>186,326</u>	<u>-</u>
Total expenditures, current	<u>160,000</u>	<u>186,326</u>	<u>186,326</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	6	<u>\$ 6</u>
Fund Balance (Deficit), Beginning			<u>(5)</u>	
Fund Balance, Ending			<u>\$ 1</u>	

County of Winnebago, Illinois

Coroner Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 33,210	\$ 28,210
Investment income	-	-	718	718
Charges for services	120,000	90,570	135,831	45,261
Total revenues	<u>125,000</u>	<u>95,570</u>	<u>169,759</u>	<u>74,189</u>
Expenditures, Current				
Public safety:				
Supplies and services	111,000	133,771	133,459	(312)
Total expenditures, current	<u>111,000</u>	<u>133,771</u>	<u>133,459</u>	<u>(312)</u>
Capital Outlay	-	63,995	63,994	(1)
Total expenditures	<u>111,000</u>	<u>197,766</u>	<u>197,453</u>	<u>(313)</u>
Excess of revenues over (under) expenditures	<u>14,000</u>	<u>(102,196)</u>	<u>(27,694)</u>	<u>74,502</u>
Net change in fund balance	<u>\$ 14,000</u>	<u>\$ (102,196)</u>	<u>(27,694)</u>	<u>\$ 74,502</u>
Fund Balance, Beginning			<u>194,484</u>	
Fund Balance, Ending			<u>\$ 166,790</u>	

County of Winnebago, Illinois

Deferred Prosecution Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 40,000	\$ 40,000	\$ 13,444	\$ (26,556)
Intergovernmental	-	1,037,969	84,874	(953,095)
Total revenues	<u>40,000</u>	<u>1,077,969</u>	<u>98,318</u>	<u>(979,651)</u>
Expenditures, Current				
Judicial:				
Personnel	-	574,845	82,902	(491,943)
Supplies and services	-	463,124	15,415	(447,709)
Total expenditures, current	<u>-</u>	<u>1,037,969</u>	<u>98,317</u>	<u>(939,652)</u>
Excess of revenues over (under) expenditures	<u>40,000</u>	<u>40,000</u>	<u>1</u>	<u>(39,999)</u>
Other Financing Sources (Uses)				
Transfers in	-	153,067	153,067	-
Total other financing sources (uses)	<u>-</u>	<u>153,067</u>	<u>153,067</u>	<u>-</u>
Net change in fund balance	<u>\$ 40,000</u>	<u>\$ 193,067</u>	<u>153,068</u>	<u>\$ (39,999)</u>
Fund Balance (Deficit), Beginning			<u>(153,067)</u>	
Fund Balance, Ending			<u>\$ 1</u>	

County of Winnebago, Illinois

Jail Medical Cost Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 17,000	\$ 13,977	\$ (3,023)
Investment income	-	42	42
	<u>17,000</u>	<u>14,019</u>	<u>(2,981)</u>
Total revenues			
Expenditures, Current			
None	-	-	-
	<u>17,000</u>	<u>14,019</u>	<u>(2,981)</u>
Excess of revenues over (under) expenditures			
Other Financing Sources (Uses)			
Transfers out	(17,000)	(15,000)	(2,000)
	<u>(17,000)</u>	<u>(15,000)</u>	<u>(2,000)</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ -</u>	<u>(981)</u>	<u>\$ (981)</u>
Fund Balance, Beginning		<u>2,560</u>	
Fund Balance, Ending		<u>\$ 1,579</u>	

County of Winnebago, Illinois

State's Attorney Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 8,800	\$ 9,968	\$ 1,168
Investment income	-	96	96
	<u>8,800</u>	<u>10,064</u>	<u>1,264</u>
Total revenues			
	<u>8,800</u>	<u>10,064</u>	<u>1,264</u>
Expenditures, Current			
None	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 8,800</u>	10,064	<u>\$ 1,264</u>
Fund Balance, Beginning		<u>24,349</u>	
Fund Balance, Ending		<u>\$ 34,413</u>	

County of Winnebago, Illinois

County Detention Home Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 1,818,000	\$ 1,818,000	\$ 1,833,909	\$ 15,909
Intergovernmental	1,744,193	1,817,000	1,791,905	(25,095)
Investment income	-	-	4,229	4,229
Other	-	-	1,800	1,800
Total revenues	<u>3,562,193</u>	<u>3,635,000</u>	<u>3,631,843</u>	<u>(3,157)</u>
Expenditures, Current				
Public safety:				
Personnel	2,868,320	2,900,560	2,427,665	(472,895)
Supplies and services	<u>698,005</u>	<u>738,572</u>	<u>568,633</u>	<u>(169,939)</u>
Total expenditures, current	<u>3,566,325</u>	<u>3,639,132</u>	<u>2,996,298</u>	<u>(642,834)</u>
Debt Service				
Principal	18,639	18,639	18,639	-
Interest and fiscal charges	<u>2,339</u>	<u>2,339</u>	<u>2,339</u>	<u>-</u>
Total debt service	<u>20,978</u>	<u>20,978</u>	<u>20,978</u>	<u>-</u>
Capital Outlay	<u>183,750</u>	<u>183,750</u>	<u>27,845</u>	<u>(155,905)</u>
Total expenditures	<u>3,771,053</u>	<u>3,843,860</u>	<u>3,045,121</u>	<u>(798,739)</u>
Excess of revenues over (under) expenditures		<u>(208,860)</u>	<u>586,722</u>	<u>795,582</u>
Net change in fund balance	<u>\$ (208,860)</u>	<u>\$ (208,860)</u>	<u>586,722</u>	<u>\$ 795,582</u>
Fund Balance, Beginning			<u>1,537,159</u>	
Fund Balance, Ending			<u>\$ 2,123,881</u>	

County of Winnebago, Illinois

Geographic Information System Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 380,000	\$ 371,357	\$ (8,643)
Total revenues	<u>380,000</u>	<u>371,357</u>	<u>(8,643)</u>
Expenditures			
General government: Supplies and services	<u>95,000</u>	<u>92,811</u>	<u>(2,189)</u>
Excess of revenues over (under) expenditures	<u>285,000</u>	<u>278,546</u>	<u>(6,454)</u>
Other Financing Sources (Uses)			
Transfers out	<u>(285,000)</u>	<u>(278,546)</u>	<u>6,454</u>
Total other financing sources (uses)	<u>(285,000)</u>	<u>(278,546)</u>	<u>6,454</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Historical Museum Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 120,000	\$ 120,000	\$ 121,349	\$ 1,349
Intergovernmental	192,000	192,000	192,187	187
Investment income	-	-	2	2
Other	13,000	40,792	40,792	-
Total revenues	<u>325,000</u>	<u>352,792</u>	<u>354,330</u>	<u>1,538</u>
Expenditures, Current				
General government:				
Personnel	89,704	89,704	88,817	(887)
Supplies and services	<u>306,909</u>	<u>334,769</u>	<u>331,528</u>	<u>(3,241)</u>
Total expenditures, current	<u>396,613</u>	<u>424,473</u>	<u>420,345</u>	<u>(4,128)</u>
Capital Outlay	<u>-</u>	<u>5,800</u>	<u>435</u>	<u>(5,365)</u>
Total expenditures	<u>396,613</u>	<u>430,273</u>	<u>420,780</u>	<u>(9,493)</u>
Net change in fund balance	<u>\$ (71,613)</u>	<u>\$ (77,481)</u>	<u>(66,450)</u>	<u>\$ 11,031</u>
Fund Balance, Beginning			<u>163,594</u>	
Fund Balance, Ending			<u>\$ 97,144</u>	

County of Winnebago, Illinois

Children's Advocacy Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 153,000	\$ 157,316	\$ 4,316
Intergovernmental	336,553	414,890	78,337
Investment Income	-	121	121
Other	72,239	170,134	97,895
	<u>561,792</u>	<u>742,461</u>	<u>180,669</u>
Total revenues	561,792	742,461	180,669
Expenditures, Current			
Judicial:			
Personnel	505,002	467,627	(37,375)
Supplies and services	58,050	49,060	(8,990)
	<u>563,052</u>	<u>516,687</u>	<u>(46,365)</u>
Total expenditures, current	563,052	516,687	(46,365)
Excess of revenues over (under) expenditures	<u>(1,260)</u>	<u>225,774</u>	<u>227,034</u>
Net change in fund balance	<u>\$ (1,260)</u>	<u>225,774</u>	<u>\$ 227,034</u>
Fund Balance (Deficit), Beginning		<u>(99,803)</u>	
Fund Balance, Ending		<u>\$ 125,971</u>	

County of Winnebago, Illinois

Health Department Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 2,585,000	\$ 2,585,000	\$ 2,611,488	\$ 26,488
Intergovernmental revenues	7,013,183	7,973,723	6,951,054	(1,022,669)
Charges for services	500,000	500,000	576,624	76,624
Licenses and permits	665,500	665,500	707,641	42,141
Investment income	-	-	26,593	26,593
Other	16,000	16,000	41,267	25,267
Total revenues	<u>10,779,683</u>	<u>11,740,223</u>	<u>10,914,667</u>	<u>(825,556)</u>
Expenditures, Current				
Health and welfare:				
Personnel	7,907,999	8,262,203	7,376,538	(885,665)
Supplies and services	<u>2,871,449</u>	<u>3,477,785</u>	<u>3,057,141</u>	<u>(420,644)</u>
Total expenditures, current	<u>10,779,448</u>	<u>11,739,988</u>	<u>10,433,679</u>	<u>(1,306,309)</u>
Excess of revenues over (under) expenditures	<u>235</u>	<u>235</u>	<u>480,988</u>	<u>480,753</u>
Other Financing Sources (Uses)				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 100,235</u>	<u>\$ 100,235</u>	<u>580,988</u>	<u>\$ 480,753</u>
Fund Balance, Beginning			<u>10,093,154</u>	
Fund Balance, Ending			<u>\$ 10,674,142</u>	

County of Winnebago, Illinois

County Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 2,353,000	\$ 2,377,790	\$ 24,790
Intergovernmental revenues	1,649,440	1,293,265	(356,175)
Investment income	5,000	9,251	4,251
Charges for services	140,000	369,824	229,824
Total revenues	<u>4,147,440</u>	<u>4,050,130</u>	<u>(97,310)</u>
Expenditures, Current			
Highway and streets:			
Personnel	2,286,883	1,969,103	(317,780)
Supplies and services	1,649,800	1,169,251	(480,549)
Total expenditures, current	<u>3,936,683</u>	<u>3,138,354</u>	<u>(798,329)</u>
Debt Service			
Principal	765,000	805,794	40,794
Interest	-	35,617	35,617
Total debt service	<u>765,000</u>	<u>841,411</u>	<u>76,411</u>
Capital Outlay			
Total expenditures	<u>910,000</u>	<u>1,222,584</u>	<u>312,584</u>
Excess of revenues over (under) expenditures	<u>(1,464,243)</u>	<u>(1,152,219)</u>	<u>312,024</u>
Other Financing Sources (Uses)			
Property sales	20,000	143,304	123,304
Issuance of financed purchase obligation	-	358,600	358,600
Total other financing sources (uses)	<u>20,000</u>	<u>501,904</u>	<u>481,904</u>
Net change in fund balance	<u>\$ (1,444,243)</u>	<u>(650,315)</u>	<u>\$ 793,928</u>
Fund Balance, Beginning		<u>4,535,831</u>	
Fund Balance, Ending		<u>\$ 3,885,516</u>	

County of Winnebago, Illinois

County Bridge and Improvement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 231,000	\$ 231,000	\$ 238,221	\$ 7,221
Intergovernmental	5,000	5,000	5,707	707
Investment income	-	-	1,598	1,598
Total revenues	<u>236,000</u>	<u>236,000</u>	<u>245,526</u>	<u>9,526</u>
Expenditures, Current				
Highways and streets:				
Personnel	72,057	72,057	31,241	(40,816)
Supplies and services	<u>370,000</u>	<u>251,650</u>	<u>95,610</u>	<u>(156,040)</u>
Total expenditures, current	<u>442,057</u>	<u>323,707</u>	<u>126,851</u>	<u>(196,856)</u>
Capital Outlay	<u>-</u>	<u>118,350</u>	<u>118,346</u>	<u>(4)</u>
Total expenditures	<u>442,057</u>	<u>442,057</u>	<u>245,197</u>	<u>(196,860)</u>
Net change in fund balance	<u>\$ (206,057)</u>	<u>\$ (206,057)</u>	329	<u>\$ 206,386</u>
Fund Balance, Beginning			<u>520,930</u>	
Fund Balance, Ending			<u>\$ 521,259</u>	

County of Winnebago, Illinois

Federal Matching Aid Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 1,759,000	\$ 1,759,000	\$ 1,779,953	\$ 20,953
Intergovernmental	-	-	2,758	2,758
Investment income	-	-	6,020	6,020
Total revenues	<u>1,759,000</u>	<u>1,759,000</u>	<u>1,788,731</u>	<u>29,731</u>
Expenditures, Current				
Highway and streets: Supplies and services	<u>28,000</u>	<u>29,130</u>	<u>29,144</u>	<u>14</u>
Total expenditures, current	<u>28,000</u>	<u>29,130</u>	<u>29,144</u>	<u>14</u>
Capital Outlay	<u>370,000</u>	<u>368,870</u>	<u>39,643</u>	<u>(329,227)</u>
Total expenditures	<u>398,000</u>	<u>398,000</u>	<u>68,787</u>	<u>(329,213)</u>
Excess of revenues over (under) expenditures	<u>1,361,000</u>	<u>1,361,000</u>	<u>1,719,944</u>	<u>358,944</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,302,531)</u>	<u>(1,302,531)</u>	<u>(1,302,531)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,302,531)</u>	<u>(1,302,531)</u>	<u>(1,302,531)</u>	<u>-</u>
Net change in fund balance	<u>\$ 58,469</u>	<u>\$ 58,469</u>	<u>417,413</u>	<u>\$ 358,944</u>
Fund Balance, Beginning			<u>2,226,892</u>	
Fund Balance, Ending			<u>\$ 2,644,305</u>	

County of Winnebago, Illinois

Veterans' Assistance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 652,000	\$ 660,718	\$ 8,718
Intergovernmental	-	1,024	1,024
Investment income	-	130	130
	<u>652,000</u>	<u>661,872</u>	<u>9,872</u>
Total revenues			
Expenditures, Current			
Health and welfare:			
Supplies and services	<u>697,400</u>	<u>657,044</u>	<u>(40,356)</u>
Total expenditures, current	<u>697,400</u>	<u>657,044</u>	<u>(40,356)</u>
Net change in fund balance	<u>\$ (45,400)</u>	4,828	<u>\$ 50,228</u>
Fund Balance, Beginning		<u>148,972</u>	
Fund Balance, Ending		<u>\$ 153,800</u>	

County of Winnebago, Illinois

Employer Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 3,445,000	\$ 3,445,000	\$ 3,398,268	\$ (46,732)
Intergovernmental	1,100,000	1,100,000	1,109,376	9,376
Investment income	-	-	3,907	3,907
Other	170,000	170,000	170,361	361
Total revenues	<u>4,715,000</u>	<u>4,715,000</u>	<u>4,681,912</u>	<u>(33,088)</u>
Expenditures, Current				
General government:				
Personnel	452,942	453,406	453,587	181
Public safety:				
Personnel	2,409,222	2,411,691	2,412,654	963
Highways and streets:				
Personnel	187,190	187,382	187,457	75
Health and welfare:				
Personnel	888,425	889,335	889,691	356
Judicial:				
Personnel	911,702	912,637	913,002	365
Total expenditures, current	<u>4,849,481</u>	<u>4,854,451</u>	<u>4,856,391</u>	<u>1,940</u>
Net change in fund balance	<u>\$ (134,481)</u>	<u>\$ (139,451)</u>	<u>(174,479)</u>	<u>\$ (35,028)</u>
Fund Balance, Beginning			<u>3,070,521</u>	
Fund Balance, Ending			<u>\$ 2,896,042</u>	

County of Winnebago, Illinois

State's Attorney Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 143,560	\$ 178,886	\$ 35,326
Total revenues	<u>143,560</u>	<u>178,886</u>	<u>35,326</u>
Expenditures, Current			
Judicial:			
Personnel	<u>175,560</u>	<u>176,863</u>	<u>1,303</u>
Total expenditures, current	<u>175,560</u>	<u>176,863</u>	<u>1,303</u>
Excess of revenues over (under) expenditures	<u>(32,000)</u>	<u>2,023</u>	<u>34,023</u>
Other Financing Sources (Uses)			
Transfers in	<u>32,000</u>	<u>12,350</u>	<u>(19,650)</u>
Total other financing sources (uses)	<u>32,000</u>	<u>12,350</u>	<u>(19,650)</u>
Net change in fund balance	<u>\$ -</u>	<u>14,373</u>	<u>\$ 14,373</u>
Fund Balance, Beginning		<u>16,854</u>	
Fund Balance, Ending		<u>\$ 31,227</u>	

County of Winnebago, Illinois

Sheriff's Department Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 1,551,298	\$ 2,414,476	\$ 863,178
Total revenues	<u>1,551,298</u>	<u>2,414,476</u>	<u>863,178</u>
Expenditures, Current			
Public safety:			
Personnel	295,972	239,529	(56,443)
Supplies and services	<u>1,180,351</u>	<u>1,117,035</u>	<u>(63,316)</u>
Total expenditures, current	<u>1,476,323</u>	<u>1,356,564</u>	<u>(119,759)</u>
Excess of revenues over (under) expenditures	<u>74,975</u>	<u>1,057,912</u>	<u>982,937</u>
Other Financing Sources (Uses)			
Transfers out	<u>(83,260)</u>	<u>(41,540)</u>	<u>41,720</u>
Total other financing sources (uses)	<u>(83,260)</u>	<u>(41,540)</u>	<u>41,720</u>
Net change in fund balance	<u>\$ (8,285)</u>	1,016,372	<u>\$ 1,024,657</u>
Fund Balance (Deficit), Beginning		<u>(1,107,719)</u>	
Fund Balance (Deficit), Ending		<u>\$ (91,347)</u>	

County of Winnebago, Illinois

Probation Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	<u>\$ 477,025</u>	<u>\$ 719,673</u>	<u>\$ 808,152</u>	<u>\$ 88,479</u>
Total revenues	<u>477,025</u>	<u>719,673</u>	<u>808,152</u>	<u>88,479</u>
Expenditures, Current				
Public safety:				
Supplies and services	535,025	646,466	566,759	(79,707)
Personnel	<u>-</u>	<u>131,207</u>	<u>13,319</u>	<u>(117,888)</u>
Total expenditures, current	<u>535,025</u>	<u>777,673</u>	<u>580,078</u>	<u>(197,595)</u>
Net change in fund balance	<u>\$ (58,000)</u>	<u>\$ (58,000)</u>	228,074	<u>\$ 286,074</u>
Fund Balance (Deficit), Beginning			<u>(158,956)</u>	
Fund Balance, Ending			<u>\$ 69,118</u>	

County of Winnebago, Illinois

Community Development Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Investment income	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 37,559</u>	<u>\$ (2,441)</u>
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>37,559</u>	<u>(2,441)</u>
Expenditures				
General government:				
Supplies and services	<u>20,000</u>	<u>28,344</u>	<u>28,344</u>	<u>-</u>
Total expenditures	<u>20,000</u>	<u>28,344</u>	<u>28,344</u>	<u>-</u>
Net change in fund balance	<u>\$ 20,000</u>	<u>\$ 11,656</u>	<u>9,215</u>	<u>\$ (2,441)</u>
Fund Balance, Beginning			<u>1,243,071</u>	
Total Fund Balance, Ending			<u>\$ 1,252,286</u>	

County of Winnebago, Illinois

Circuit Court Grants Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 1,824,747	\$ 1,931,235	\$ 1,516,559	\$ (414,676)
Total revenues	<u>1,824,747</u>	<u>1,931,235</u>	<u>1,516,559</u>	<u>(414,676)</u>
Expenditures, Current				
Judicial:				
Personnel	242,627	296,738	213,098	(83,640)
Supplies and services	<u>1,582,121</u>	<u>1,634,498</u>	<u>1,278,251</u>	<u>(356,247)</u>
Total expenditures, current	<u>1,824,748</u>	<u>1,931,236</u>	<u>1,491,349</u>	<u>(439,887)</u>
Excess of revenues over (under) expenditures	<u>(1)</u>	<u>(1)</u>	<u>25,210</u>	<u>25,211</u>
Other Financing Sources				
Transfers in	<u>-</u>	<u>11,141</u>	<u>11,141</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>11,141</u>	<u>11,141</u>	<u>-</u>
Net change in fund balance	<u>\$ (1)</u>	<u>\$ 11,140</u>	<u>36,351</u>	<u>\$ 25,211</u>
Fund Balance (Deficit), Beginning			<u>(11,141)</u>	
Fund Balance, Ending			<u>\$ 25,210</u>	

County of Winnebago, Illinois

Circuit Clerk Electronic Citation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 95,000	\$ 102,112	\$ 7,112
Investment income	-	575	575
	<u>95,000</u>	<u>102,687</u>	<u>7,687</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>125,000</u>	<u>122,006</u>	<u>(2,994)</u>
	<u>125,000</u>	<u>122,006</u>	<u>(2,994)</u>
Net change in fund balance	<u>\$ (30,000)</u>	<u>(19,319)</u>	<u>\$ 10,681</u>
Fund Balance, Beginning		<u>219,997</u>	
Fund Balance, Ending		<u>\$ 200,678</u>	

County of Winnebago, Illinois

City Election Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	<u>\$ 907,000</u>	<u>\$ 913,560</u>	<u>\$ 913,557</u>	<u>\$ (3)</u>
Total revenues	<u>907,000</u>	<u>913,560</u>	<u>913,557</u>	<u>(3)</u>
Expenditures, Current				
General government:				
Personnel	<u>907,000</u>	<u>913,560</u>	<u>912,404</u>	<u>(1,156)</u>
Total expenditures, current	<u>907,000</u>	<u>913,560</u>	<u>912,404</u>	<u>(1,156)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	1,153	<u>\$ 1,153</u>
Fund Balance (Deficit), Beginning			<u>(582)</u>	
Fund Balance, Ending			<u>\$ 571</u>	

County of Winnebago, Illinois

Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 188,000	\$ 188,000	\$ 181,838	\$ (6,162)
Total revenues	<u>188,000</u>	<u>188,000</u>	<u>181,838</u>	<u>(6,162)</u>
Expenditures, Current				
Judicial:				
Personnel	113,430	113,430	113,486	56
Supplies and services	<u>93,550</u>	<u>93,550</u>	<u>61,600</u>	<u>(31,950)</u>
Total expenditures, current	<u>206,980</u>	<u>206,980</u>	<u>175,086</u>	<u>(31,894)</u>
Excess of revenues over (under) expenditures	<u>(18,980)</u>	<u>(18,980)</u>	<u>6,752</u>	<u>25,732</u>
Other Financing Sources (Uses)				
Transfers in	-	180,350	180,350	-
Total other financing sources (uses)	<u>-</u>	<u>180,350</u>	<u>180,350</u>	<u>-</u>
Net change in fund balance	<u>\$ (18,980)</u>	<u>\$ 161,370</u>	<u>187,102</u>	<u>\$ 25,732</u>
Fund Balance (Deficit), Beginning			<u>(180,350)</u>	
Fund Balance, Ending			<u>\$ 6,752</u>	

County of Winnebago, Illinois

Marriage and Civil Union Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 5,000	\$ 4,910	\$ (90)
Investment income	-	5	5
	<u>5,000</u>	<u>4,915</u>	<u>(85)</u>
Total revenues			
	<u>5,000</u>	<u>4,915</u>	<u>(85)</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>9,000</u>	<u>4,214</u>	<u>(4,786)</u>
	<u>9,000</u>	<u>4,214</u>	<u>(4,786)</u>
Total expenditures, current			
	<u>9,000</u>	<u>4,214</u>	<u>(4,786)</u>
Net change in fund balance	<u>\$ (4,000)</u>	701	<u>\$ 4,701</u>
Fund Balance, Beginning		<u>12,844</u>	
Fund Balance, Ending		<u>\$ 13,545</u>	

County of Winnebago, Illinois

Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Other taxes	<u>\$ 900,000</u>	<u>\$ 1,075,000</u>	<u>\$ 1,083,826</u>	<u>\$ 8,826</u>
Total revenues	<u>900,000</u>	<u>1,075,000</u>	<u>1,083,826</u>	<u>8,826</u>
Expenditures, Current				
General government:				
Supplies and services	<u>900,000</u>	<u>1,075,000</u>	<u>1,083,826</u>	<u>8,826</u>
Total expenditures, current	<u>900,000</u>	<u>1,075,000</u>	<u>1,083,826</u>	<u>8,826</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Foreclosure Mediation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 84,500	\$ 30,615	\$ (53,885)
Investment income	-	196	196
	<u>84,500</u>	<u>30,811</u>	<u>(53,689)</u>
Expenditures, Current			
General government:			
Personnel	50,068	15,557	(34,511)
Supplies and services	<u>15,240</u>	<u>3,618</u>	<u>(11,622)</u>
	<u>65,308</u>	<u>19,175</u>	<u>(46,133)</u>
Net change in fund balance	<u>\$ 19,192</u>	11,636	<u>\$ (7,556)</u>
Fund Balance, Beginning		<u>56,575</u>	
Fund Balance, Ending		<u>\$ 68,211</u>	

County of Winnebago, Illinois

Water-Baxter Street Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 16,000	\$ 138,233	\$ 122,233
Investment income	-	642	642
Total revenues	<u>16,000</u>	<u>138,875</u>	<u>122,875</u>
Expenditures, Current			
Highway and streets:			
Personnel	20,000	7,091	(12,909)
Supplies and services	<u>102,458</u>	<u>102,050</u>	<u>(408)</u>
Total expenditures, current	<u>122,458</u>	<u>109,141</u>	<u>(13,317)</u>
Capital Outlay	<u>4,542</u>	<u>4,542</u>	<u>-</u>
Total expenditures	<u>127,000</u>	<u>113,683</u>	<u>(13,317)</u>
Excess of revenues over (under) expenditures	<u>(111,000)</u>	<u>25,192</u>	<u>136,192</u>
Other Financing Sources (Uses)			
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Total other financing sources (uses)	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 19,000</u>	<u>155,192</u>	<u>\$ 136,192</u>
Fund Balance, Beginning		<u>181,529</u>	
Fund Balance, Ending		<u>\$ 336,721</u>	

County of Winnebago, Illinois

Baxter Road Special Tax Allocation

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 1,160,000	\$ 1,156,644	\$ (3,356)
Total revenues	<u>1,160,000</u>	<u>1,156,644</u>	<u>(3,356)</u>
Expenditures			
General government:			
Supplies and services	<u>574,500</u>	<u>567,443</u>	<u>(7,057)</u>
Total expenditures	<u>574,500</u>	<u>567,443</u>	<u>(7,057)</u>
Excess of revenues over (under) expenditures	<u>585,500</u>	<u>589,201</u>	<u>3,701</u>
Other Financing Sources (Uses)			
Transfers out	<u>(371,273)</u>	<u>(371,273)</u>	<u>-</u>
Total other financing sources (uses)	<u>(371,273)</u>	<u>(371,273)</u>	<u>-</u>
Net change in fund balance	<u>\$ 214,227</u>	217,928	<u>\$ 3,701</u>
Fund Balance, Beginning		<u>785,839</u>	
Fund Balance, Ending		<u>\$ 1,003,767</u>	

County of Winnebago, Illinois

Circuit Clerk Operation and Administration Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 100,000	\$ 122,467	\$ 22,467
Investment income	-	1,374	1,374
	<u>100,000</u>	<u>123,841</u>	<u>23,841</u>
Expenditures, Current			
Judicial:			
Supplies and services	110,000	32,400	(77,600)
	<u>110,000</u>	<u>32,400</u>	<u>(77,600)</u>
Excess of revenues over (under) expenditures	<u>(10,000)</u>	<u>91,441</u>	<u>101,441</u>
Other Financing Sources (Uses)			
Transfers out	(4,000)	(4,000)	-
	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (14,000)</u>	87,441	<u>\$ 101,441</u>
Fund Balance, Beginning		<u>365,007</u>	
Fund Balance, Ending		<u>\$ 452,448</u>	

County of Winnebago, Illinois

Animal Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 1,165,100	\$ 1,165,100	\$ 1,387,817	\$ 222,717
Licenses and permits	1,320,000	1,320,000	1,397,147	77,147
Investment income	-	-	141	141
Other	40,000	40,000	20,359	(19,641)
Total revenues	<u>2,525,100</u>	<u>2,525,100</u>	<u>2,805,464</u>	<u>280,364</u>
Expenditures, Current				
Public safety:				
Personnel	1,988,281	1,862,560	1,664,803	(197,757)
Supplies and services	<u>545,220</u>	<u>670,941</u>	<u>668,646</u>	<u>(2,295)</u>
Total expenditures, current	<u>2,533,501</u>	<u>2,533,501</u>	<u>2,333,449</u>	<u>(200,052)</u>
Debt Service				
Principal	7,928	7,928	8,246	318
Interest and fiscal charges	<u>1,354</u>	<u>1,354</u>	<u>1,035</u>	<u>(319)</u>
Total debt service	<u>9,282</u>	<u>9,282</u>	<u>9,281</u>	<u>(1)</u>
Capital Outlay	<u>204,000</u>	<u>204,000</u>	<u>187,299</u>	<u>(16,701)</u>
Total expenditures	<u>2,746,783</u>	<u>2,746,783</u>	<u>2,530,029</u>	<u>(216,754)</u>
Excess of revenues over (under) expenditures	<u>(221,683)</u>	<u>(221,683)</u>	<u>275,435</u>	<u>497,118</u>
Net change in fund balance	<u>\$ (221,683)</u>	<u>\$ (221,683)</u>	<u>275,435</u>	<u>\$ 497,118</u>
Fund Balance, Beginning			<u>620,982</u>	
Fund Balance, Ending			<u>\$ 896,417</u>	

County of Winnebago, Illinois

Animal Services Donation Fund

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

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other	\$ 25,000	\$ 96,956	\$ 71,956
Investment Income	-	1,254	1,254
Total revenues	<u>25,000</u>	<u>98,210</u>	<u>73,210</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>121,000</u>	<u>26,911</u>	<u>(94,089)</u>
Total expenditures, current	<u>121,000</u>	<u>26,911</u>	<u>(94,089)</u>
Capital Outlay	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Total expenditures	<u>161,000</u>	<u>26,911</u>	<u>(134,089)</u>
Excess of revenues over (under) expenditures	<u>(136,000)</u>	<u>71,299</u>	<u>207,299</u>
Net change in fund balance	<u>\$ (136,000)</u>	<u>71,299</u>	<u>\$ 207,299</u>
Fund Balance, Beginning		<u>351,080</u>	
Fund Balance, Ending		<u>\$ 422,379</u>	

County of Winnebago, Illinois

State Drug Forfeiture State Attorney Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 40,000	\$ 106,580	\$ 66,580
Investment income	-	507	507
	<u>40,000</u>	<u>107,087</u>	<u>67,087</u>
Total revenues			
	<u>40,000</u>	<u>107,087</u>	<u>67,087</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>43,000</u>	<u>37,321</u>	<u>(5,679)</u>
	<u>43,000</u>	<u>37,321</u>	<u>(5,679)</u>
Total expenditures, current			
	<u>43,000</u>	<u>37,321</u>	<u>(5,679)</u>
Net change in fund balance	<u>\$ (3,000)</u>	69,766	<u>\$ 72,766</u>
Fund Balance, Beginning		<u>92,298</u>	
Fund Balance, Ending		<u>\$ 162,064</u>	

County of Winnebago, Illinois

Check Offender Program Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Investment income	\$ -	\$ 14	\$ 14
Other	1,000	-	(1,000)
	<u>1,000</u>	<u>14</u>	<u>(986)</u>
Total revenues	<u>1,000</u>	<u>14</u>	<u>(986)</u>
Expenditures, Current			
Judicial:			
Supplies and services	1,000	-	(1,000)
	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>14</u>	<u>\$ 14</u>
Fund Balance, Beginning		<u>4,021</u>	
Fund Balance, Ending		<u>\$ 4,035</u>	

County of Winnebago, Illinois

County Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 327,472	\$ 327,472	\$ -
Investment income	63	2,118	2,055
	<u>327,535</u>	<u>329,590</u>	<u>2,055</u>
Expenditures, Debt Service, Current			
General government:			
Supplies and services	54,535	54,533	(2)
Debt service:			
Principal	79,263	79,263	-
Interest and fiscal charges	1,990	2,787	797
	<u>135,788</u>	<u>136,583</u>	<u>795</u>
Total expenditures, current	<u>135,788</u>	<u>136,583</u>	<u>795</u>
Net change in fund balance	<u>\$ 191,747</u>	<u>193,007</u>	<u>\$ 1,260</u>
Fund Balance, Beginning		<u>525,157</u>	
Total Fund Balance, Ending		<u>\$ 718,164</u>	

County of Winnebago, Illinois

Public Defender Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 2,000	\$ 2,106	\$ 106
Investment income	-	19	19
	<u>2,000</u>	<u>2,125</u>	<u>125</u>
Expenditures, Current			
None	-	-	-
	<u>\$ 2,000</u>	2,125	<u>\$ 125</u>
Fund Balance, Beginning		<u>4,705</u>	
Fund Balance, Ending		<u>\$ 6,830</u>	

County of Winnebago, Illinois

Specialty Courts Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 40,000	\$ 44,488	\$ 4,488
Investment income	-	299	299
	<u>40,000</u>	<u>44,787</u>	<u>\$ 4,787</u>
Expenditures, Current			
Judicial:			
Personnel	17,000	17,219	219
Supplies and services	<u>8,000</u>	<u>288</u>	<u>(7,712)</u>
	<u>25,000</u>	<u>17,507</u>	<u>(7,493)</u>
Net change in fund balance	<u>\$ 15,000</u>	27,280	<u>\$ 12,280</u>
Fund Balance, Beginning		<u>73,789</u>	
Fund Balance, Ending		<u>\$ 101,069</u>	

County of Winnebago, Illinois

Sheriff Commissary Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ -	\$ 9,685	\$ 9,685
Charges for services	2,880,125	2,477,613	(402,512)
Total revenues	<u>2,880,125</u>	<u>2,487,298</u>	<u>(392,827)</u>
Expenditures, Current			
Public safety:			
Supplies and services	1,973,000	1,688,825	(284,175)
Total expenditures, current	<u>1,973,000</u>	<u>1,688,825</u>	<u>(284,175)</u>
Net change in fund balance	<u>\$ 907,125</u>	798,473	<u>\$ (108,652)</u>
Fund Balance, Beginning		<u>2,913,756</u>	
Fund Balance, Ending		<u>\$ 3,712,229</u>	

County of Winnebago, Illinois

Court Appointed Special Advocate Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 18,000	\$ 21,276	\$ 3,276
Investment income	-	55	55
Total revenues	<u>18,000</u>	<u>21,331</u>	<u>3,331</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>18,000</u>	<u>21,331</u>	<u>3,331</u>
Other Financing Sources (Uses)			
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,000</u>	<u>6,331</u>	<u>\$ 3,331</u>
Fund Balance, Beginning		<u>1,938</u>	
Fund Balance, Ending		<u>\$ 8,269</u>	

County of Winnebago, Illinois

Criminal Justice Center Fitness Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 2,800	\$ 2,780	\$ (20)
Other	-	451	451
Total revenues	<u>2,800</u>	<u>3,231</u>	<u>431</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>7,000</u>	<u>4,582</u>	<u>(2,418)</u>
Net change in fund balance	<u>\$ (4,200)</u>	<u>(1,351)</u>	<u>\$ 2,849</u>
Fund Balance, Beginning		<u>4,326</u>	
Fund Balance, Ending		<u>\$ 2,975</u>	

County of Winnebago, Illinois

Rebuild IL Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 4,065,300	\$ 1,809,069	\$ (2,256,231)
Investment Income	-	17,024	17,024
	<u>4,065,300</u>	<u>1,826,093</u>	<u>(2,239,207)</u>
Expenditures, Current			
Highway and streets:			
Personnel	17,155	17,785	630
	<u>17,155</u>	<u>17,785</u>	<u>630</u>
Capital Outlay			
	<u>4,048,145</u>	<u>1,808,309</u>	<u>(2,239,836)</u>
Total expenditures	<u>4,065,300</u>	<u>1,826,094</u>	<u>(2,239,206)</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Net change in fund balance	<u>\$ -</u>	<u>(1)</u>	<u>\$ (1)</u>
Fund Balance, Beginning		<u>1</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Emergency Rental Assistance Program I
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 4,919,814	\$ 4,919,814
Investment Income	-	-	68	68
Total revenues	<u>-</u>	<u>-</u>	<u>4,919,882</u>	<u>4,919,882</u>
Expenditures, Current				
General government:				
Personnel	203,437	246,367	245,090	(1,277)
Supplies and services	<u>2,728,172</u>	<u>4,677,792</u>	<u>4,674,792</u>	<u>(3,000)</u>
Total expenditures, current	<u>2,931,609</u>	<u>4,924,159</u>	<u>4,919,882</u>	<u>(4,277)</u>
Net change in fund balance	<u>\$ (2,931,609)</u>	<u>\$ (4,924,159)</u>	-	<u>\$ 4,924,159</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Emergency Rental Assistance Program II
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ -	\$ 3,976,536	\$ 6,468,339	\$ 2,491,803
Investment Income	-	-	2,285	2,285
Total revenues	<u>-</u>	<u>3,976,536</u>	<u>6,470,624</u>	<u>2,494,088</u>
Expenditures, Current				
General government:				
Personnel	397,653	533,007	393,004	(140,003)
Supplies and services	<u>2,253,370</u>	<u>6,135,359</u>	<u>6,077,663</u>	<u>(57,696)</u>
Total expenditures, current	<u>2,651,023</u>	<u>6,668,366</u>	<u>6,470,667</u>	<u>(197,699)</u>
Net change in fund balance	<u>\$ (2,651,023)</u>	<u>\$ (2,691,830)</u>	(43)	<u>\$ 2,691,787</u>
Fund Balance, Beginning			<u>43</u>	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Chairman's Office of Criminal Justice Initiatives Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 455,331	\$ 654,754	\$ 403,840	\$ (250,914)
Total revenues	<u>455,331</u>	<u>654,754</u>	<u>403,840</u>	<u>(250,914)</u>
Expenditures, Current				
General government:				
Personnel	-	190,428	86,780	(103,648)
Supplies and services	<u>455,331</u>	<u>464,326</u>	<u>101,615</u>	<u>(362,711)</u>
Total expenditures, current	<u>455,331</u>	<u>654,754</u>	<u>188,395</u>	<u>(466,359)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	215,445	<u>\$ 215,445</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 215,445</u>	

Debt Service Funds

County of Winnebago, Illinois

Debt Service Funds

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

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.

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

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

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

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

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

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

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.

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.

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

County of Winnebago, Illinois

Debt Service Funds

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.

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

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

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

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

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

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Debt Service Funds
 September 30, 2022

	2012A General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund	2012D General Obligation Refunding Bonds Fund	2013A Series Refunding Bonds Fund
Assets				
Cash and investments	\$ -	\$ 261,625	\$ 1,091,125	\$ 3,682,100
Prepays	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 261,625</u>	<u>\$ 1,091,125</u>	<u>\$ 3,682,100</u>
Liabilities and Fund Balances				
Liabilities				
Due to other funds	\$ 396	\$ -	\$ -	\$ -
Total liabilities	<u>396</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted for debt service	-	261,625	1,091,125	3,682,100
Unassigned (deficit)	<u>(396)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>(396)</u>	<u>261,625</u>	<u>1,091,125</u>	<u>3,682,100</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 261,625</u>	<u>\$ 1,091,125</u>	<u>\$ 3,682,100</u>

2013B Series Refunding Bonds Fund	2013E Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2016E General Obligation Refunding Bonds Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund
\$ 969,000	\$ -	\$ 49,700	\$ 126,525	\$ 328,225	\$ 375,550	\$ 826,075	\$ 1,125,278
-	428	-	-	-	-	-	-
<u>\$ 969,000</u>	<u>\$ 428</u>	<u>\$ 49,700</u>	<u>\$ 126,525</u>	<u>\$ 328,225</u>	<u>\$ 375,550</u>	<u>\$ 826,075</u>	<u>\$ 1,125,278</u>
\$ -	\$ 428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	428	-	-	-	-	-	-
-	428	-	-	-	-	-	-
969,000	-	49,700	126,525	328,225	375,550	826,075	1,125,278
-	(428)	-	-	-	-	-	-
<u>969,000</u>	<u>-</u>	<u>49,700</u>	<u>126,525</u>	<u>328,225</u>	<u>375,550</u>	<u>826,075</u>	<u>1,125,278</u>
<u>\$ 969,000</u>	<u>\$ 428</u>	<u>\$ 49,700</u>	<u>\$ 126,525</u>	<u>\$ 328,225</u>	<u>\$ 375,550</u>	<u>\$ 826,075</u>	<u>\$ 1,125,278</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Debt Service Funds
 September 30, 2022

	2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	Total
Assets					
Cash and investments	\$ 64,750	\$ 221,824	\$ 332,725	\$ 129,150	\$ 9,583,652
Prepays	-	-	-	-	428
Total assets	<u>\$ 64,750</u>	<u>\$ 221,824</u>	<u>\$ 332,725</u>	<u>\$ 129,150</u>	<u>\$ 9,584,080</u>
Liabilities and Fund Balances					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 824
Total liabilities	-	-	-	-	824
Fund Balances					
Nonspendable	-	-	-	-	428
Restricted for debt service	64,750	221,824	332,725	129,150	9,583,652
Unassigned (deficit)	-	-	-	-	(824)
Total fund balances	<u>64,750</u>	<u>221,824</u>	<u>332,725</u>	<u>129,150</u>	<u>9,583,256</u>
Total liabilities and fund balances	<u>\$ 64,750</u>	<u>\$ 221,824</u>	<u>\$ 332,725</u>	<u>\$ 129,150</u>	<u>\$ 9,584,080</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 Nonmajor Debt Service Funds
 Year Ended September 30, 2022

	2010 Debt Certificate Fund	2012A General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund	2012D General Obligation Refunding Bonds Fund	2012E Debt Certificate Fund	2013A Series Refunding Bonds Fund
Revenues						
Taxes	\$ -	\$ 39,553	\$ 273,678	\$ -	\$ 329,359	\$ -
Total revenues	-	39,553	273,678	-	329,359	-
Expenditures, Current						
None	-	-	-	-	-	-
Expenditures, Debt Service						
Bond principal	-	56,576	245,000	1,030,000	315,000	2,885,000
Interest and fiscal charges	-	843	27,353	48,128	14,359	976,753
Total expenditures	-	57,419	272,353	1,078,128	329,359	3,861,753
Excess of revenues over expenditures	-	(17,866)	1,325	(1,078,128)	-	(3,861,753)
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,107,678	-	4,134,628
Transfers out	(4,699)	-	-	-	-	-
Total other financing sources (uses)	(4,699)	-	-	1,107,678	-	4,134,628
Net change in fund balances	(4,699)	(17,866)	1,325	29,550	-	272,875
Fund Balances, Beginning	4,699	17,470	260,300	1,061,575	-	3,409,225
Fund Balances (Deficit), Ending	\$ -	\$ (396)	\$ 261,625	\$ 1,091,125	\$ -	\$ 3,682,100

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	2016E General Obligation Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund
\$ -	\$ 705,178	\$ 341,722	\$ 386,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	705,178	341,722	386,250	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
930,000	565,000	265,000	335,000	-	265,000	-	-	695,000	660,000
57,028	140,178	76,722	51,250	100,150	107,775	657,200	-	22,275	299,500
987,028	705,178	341,722	386,250	100,150	372,775	657,200	-	717,275	959,500
(987,028)	-	-	-	(100,150)	(372,775)	(657,200)	-	(717,275)	(959,500)
988,428	-	-	-	100,150	178,800	657,200	-	381,850	972,900
-	-	-	-	-	-	-	(750)	-	-
988,428	-	-	-	100,150	178,800	657,200	(750)	381,850	972,900
1,400	-	-	-	-	(193,975)	-	(750)	(335,425)	13,400
967,600	-	-	-	49,700	320,500	328,225	750	710,975	812,675
\$ 969,000	\$ -	\$ -	\$ -	\$ 49,700	\$ 126,525	\$ 328,225	\$ -	\$ 375,550	\$ 826,075

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 Nonmajor Debt Service Funds
 Year Ended September 30, 2022

	2018 Pension Bonds Fund	2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	Total
Revenues						
Taxes	\$ -	\$ -	\$ 260,750	\$ -	\$ -	\$ 2,336,490
Total revenues	-	-	260,750	-	-	2,336,490
Expenditures, Current						
None	-	-	-	-	-	-
Expenditures, Debt Service						
Bond principal	410,000	-	165,000	285,000	110,000	9,216,576
Interest and fiscal charges	1,358,297	130,249	89,125	187,483	75,447	4,420,115
Total expenditures	1,768,297	130,249	254,125	472,483	185,447	13,636,691
Excess of revenues over expenditures	(1,768,297)	(130,249)	6,625	(472,483)	(185,447)	(11,300,201)
Other Financing Sources (Uses)						
Transfers in	1,800,556	127,856	4,699	371,273	146,004	10,972,022
Transfers out	-	-	-	-	-	(5,449)
Total other financing sources (uses)	1,800,556	127,856	4,699	371,273	146,004	10,966,573
Net change in fund balances	32,259	(2,393)	11,324	(101,210)	(39,443)	(333,628)
Fund Balances, Beginning	1,093,019	67,143	210,500	433,935	168,593	9,916,884
Fund Balances (Deficit), Ending	\$ 1,125,278	\$ 64,750	\$ 221,824	\$ 332,725	\$ 129,150	\$ 9,583,256

County of Winnebago, Illinois

2012A General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 39,553	\$ 39,553	\$ -
Total revenues	<u>39,553</u>	<u>39,553</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	56,180	56,576	396
Interest and fiscal charges	<u>843</u>	<u>843</u>	<u>-</u>
Total expenditures, debt service	<u>57,023</u>	<u>57,419</u>	<u>396</u>
Net change in fund balance	<u>\$ (17,470)</u>	<u>(17,866)</u>	<u>\$ (396)</u>
Fund Balance, Beginning		<u>17,470</u>	
Fund Balance (Deficit), Ending		<u>\$ (396)</u>	

County of Winnebago, Illinois

2012C General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 273,678	\$ 273,678	\$ -
Total revenues	<u>273,678</u>	<u>273,678</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	245,000	245,000	-
Interest and fiscal charges	<u>27,353</u>	<u>27,353</u>	<u>-</u>
Total expenditures, debt service	<u>272,353</u>	<u>272,353</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,325</u>	1,325	<u>\$ -</u>
Fund Balance, Beginning		<u>260,300</u>	
Fund Balance, Ending		<u>\$ 261,625</u>	

County of Winnebago, Illinois

2012D General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	1,030,000	1,030,000	-
Interest and fiscal charges	48,128	48,128	-
Total expenditures, debt service	<u>1,078,128</u>	<u>1,078,128</u>	<u>-</u>
Excess of revenues (under) expenditures	<u>(1,078,128)</u>	<u>(1,078,128)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	1,107,678	1,107,678	-
Total other financing sources (uses)	<u>1,107,678</u>	<u>1,107,678</u>	<u>-</u>
Net change in fund balance	<u>\$ 29,550</u>	29,550	<u>\$ -</u>
Fund Balance, Beginning		<u>1,061,575</u>	
Fund Balance, Ending		<u>\$ 1,091,125</u>	

County of Winnebago, Illinois

2012E Debt Certificate Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 329,359	\$ 329,359	\$ -
Total revenues	<u>329,359</u>	<u>329,359</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	315,000	315,000	-
Interest and fiscal charges	<u>14,359</u>	<u>14,359</u>	<u>-</u>
Total expenditures, debt service	<u>329,359</u>	<u>329,359</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013A Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	2,885,000	2,885,000	-
Interest and fiscal charges	976,753	976,753	-
Total expenditures, debt service	3,861,753	3,861,753	-
Excess of revenues (under) expenditures	(3,861,753)	(3,861,753)	-
Other Financing Sources (Uses)			
Transfers in	-	4,134,628	4,134,628
Total other financing sources (uses)	-	4,134,628	4,134,628
Net change in fund balance	<u>\$ (3,861,753)</u>	272,875	<u>\$ 4,134,628</u>
Fund Balance, Beginning		<u>3,409,225</u>	
Fund Balance, Ending		<u>\$ 3,682,100</u>	

County of Winnebago, Illinois

2013B Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	930,000	930,000	-
Interest and fiscal charges	57,028	57,028	-
Total expenditures, debt service	987,028	987,028	-
Excess of revenues over (under) expenditures	(987,028)	(987,028)	-
Other Financing Sources (Uses)			
Transfers in	988,428	988,428	-
Total other financing sources (uses)	988,428	988,428	-
Net change in fund balance	<u>\$ 1,400</u>	1,400	<u>\$ -</u>
Fund Balance, Beginning		967,600	
Fund Balance, Ending		<u>\$ 969,000</u>	

County of Winnebago, Illinois

2013C Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 705,178	\$ 705,178	\$ -
Total revenues	<u>705,178</u>	<u>705,178</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	565,000	565,000	-
Interest and fiscal charges	<u>140,178</u>	<u>140,178</u>	<u>-</u>
Total expenditures, debt service	<u>705,178</u>	<u>705,178</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013E Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 341,722	\$ 341,722	\$ -
Total revenues	<u>341,722</u>	<u>341,722</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	265,000	265,000	-
Interest and fiscal charges	<u>76,722</u>	<u>76,722</u>	<u>-</u>
Total expenditures, debt service	<u>341,722</u>	<u>341,722</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2015A Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 386,250	\$ 386,250	\$ -
Total revenues	<u>386,250</u>	<u>386,250</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	335,000	335,000	-
Interest and fiscal charges	<u>51,250</u>	<u>51,250</u>	<u>-</u>
Total expenditures, debt service	<u>386,250</u>	<u>386,250</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2016A Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Interest and fiscal charges	100,150	100,150	-
Total expenditures, debt service	100,150	100,150	-
Excess of revenues over (under) expenditures	(100,150)	(100,150)	-
Other Financing Sources (Uses)			
Transfers in	100,150	100,150	-
Total other financing sources (uses)	100,150	100,150	-
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning		49,700	
Fund Balance, Ending		<u>\$ 49,700</u>	

County of Winnebago, Illinois

2016D Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	265,000	265,000	-
Interest and fiscal charges	107,775	107,775	-
Total expenditures, debt service	372,775	372,775	-
Excess of revenues over (under) expenditures	(372,775)	(372,775)	-
Other Financing Sources (Uses)			
Transfers in	178,800	178,800	-
Total other financing sources (uses)	178,800	178,800	-
Net change in fund balance	<u>\$ (193,975)</u>	(193,975)	<u>\$ -</u>
Fund Balance, Beginning		320,500	
Fund Balance, Ending		<u>\$ 126,525</u>	

County of Winnebago, Illinois

2016E Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

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

County of Winnebago, Illinois

2017B General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	695,000	695,000	-
Interest and fiscal charges	22,275	22,275	-
Total expenditures, debt service	717,275	717,275	-
Excess of revenues over (under) expenditures	(717,275)	(717,275)	-
Other Financing Sources (Uses)			
Transfers in	381,850	381,850	-
Total other financing sources (uses)	381,850	381,850	-
Net change in fund balance	<u>\$ (335,425)</u>	<u>(335,425)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>710,975</u>	
Fund Balance, Ending		<u>\$ 375,550</u>	

County of Winnebago, Illinois

2017C General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	660,000	660,000	-
Interest and fiscal charges	299,500	299,500	-
Total expenditures, debt service	959,500	959,500	-
Excess of revenues over (under) expenditures	(959,500)	(959,500)	-
Other Financing Sources (Uses)			
Transfers in	972,900	972,900	-
Total other financing sources (uses)	972,900	972,900	-
Net change in fund balance	<u>\$ 13,400</u>	13,400	<u>\$ -</u>
Fund Balance, Beginning		812,675	
Fund Balance, Ending		<u>\$ 826,075</u>	

County of Winnebago, Illinois

2018 Pension Bond Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	410,000	410,000	-
Interest and fiscal charges	1,358,297	1,358,297	-
Total expenditures, debt service	1,768,297	1,768,297	-
Excess of revenues over (under) expenditures	(1,768,297)	(1,768,297)	-
Other Financing Sources (Uses)			
Transfers in	1,800,556	1,800,556	-
Total other financing sources (uses)	1,800,556	1,800,556	-
Net change in fund balance	<u>\$ 32,259</u>	32,259	<u>\$ -</u>
Fund Balance, Beginning		1,093,019	
Fund Balance, Ending		<u>\$ 1,125,278</u>	

County of Winnebago, Illinois

2020A General Obligation Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Interest and fiscal charges	130,250	130,249	(1)
Total expenditures, debt service	130,250	130,249	(1)
Excess of revenues over (under) expenditures	(130,250)	(130,249)	1
Other Financing Sources (Uses)			
Transfers in	127,107	127,856	749
Total other financing sources (uses)	127,107	127,856	749
Net change in fund balance	<u>\$ (3,143)</u>	(2,393)	<u>\$ 750</u>
Fund Balance, Beginning		67,143	
Fund Balance, Ending		<u>\$ 64,750</u>	

County of Winnebago, Illinois

2020B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ -	\$ 260,750	\$ 260,750
Total revenues	<u>-</u>	<u>260,750</u>	<u>260,750</u>
Expenditures, Debt Service			
Bond principal	165,000	165,000	-
Interest and fiscal charges	<u>89,125</u>	<u>89,125</u>	<u>-</u>
Total expenditures, debt service	<u>254,125</u>	<u>254,125</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(254,125)</u>	<u>6,625</u>	<u>260,750</u>
Other Financing Sources (Uses)			
Transfers in	<u>-</u>	<u>4,699</u>	<u>4,699</u>
Total other financing sources (uses)	<u>-</u>	<u>4,699</u>	<u>4,699</u>
Net change in fund balance	<u>\$ (254,125)</u>	<u>11,324</u>	<u>\$ 265,449</u>
Fund Balance, Beginning		<u>210,500</u>	
Fund Balance, Ending		<u>\$ 221,824</u>	

County of Winnebago, Illinois

2021A General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	285,000	285,000	-
Interest and fiscal charges	187,483	187,483	-
Total expenditures, debt service	472,483	472,483	-
Excess of revenues over (under) expenditures	(472,483)	(472,483)	-
Other Financing Sources (Uses)			
Transfers in	371,273	371,273	-
Total other financing sources (uses)	371,273	371,273	-
Net change in fund balance	<u>\$ (101,210)</u>	(101,210)	<u>\$ -</u>
Fund Balance, Beginning		433,935	
Fund Balance, Ending		<u>\$ 332,725</u>	

County of Winnebago, Illinois

2021B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	110,000	110,000	-
Interest and fiscal charges	75,447	75,447	-
Total expenditures, debt service	185,447	185,447	-
Excess of revenues over (under) expenditures	(185,447)	(185,447)	-
Other Financing Sources (Uses)			
Transfers in	146,004	146,004	-
Total other financing sources (uses)	146,004	146,004	-
Net change in fund balance	<u>\$ (39,443)</u>	<u>(39,443)</u>	<u>\$ -</u>
Fund Balance, Beginning		168,593	
Fund Balance, Ending		<u>\$ 129,150</u>	

Capital Projects Funds

County of Winnebago, Illinois

Capital Projects Funds

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

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

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

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

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

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

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

County of Winnebago, IllinoisCombining Balance Sheet -
Nonmajor Capital Projects Funds
September 30, 2022

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Assets			
Cash and investments	\$ 2,743,899	\$ 282,632	\$ 523,680
Receivable from other governments	1,281,805	-	-
Long-term receivable	933,285	-	-
Total assets	<u>\$ 4,958,989</u>	<u>\$ 282,632</u>	<u>\$ 523,680</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 305,487	\$ -	\$ -
Total liabilities	<u>305,487</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue	922,864	-	-
Total deferred inflows of resources	<u>922,864</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,228,351</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for capital projects	-	282,632	523,680
Assigned for capital projects	3,730,638	-	-
Total fund balances	<u>3,730,638</u>	<u>282,632</u>	<u>523,680</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,958,989</u>	<u>\$ 282,632</u>	<u>\$ 523,680</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Total
\$ 55,980	\$ 1,442,812	\$ 3	\$ 5,049,006
-	-	-	1,281,805
-	-	-	933,285
<u>\$ 55,980</u>	<u>\$ 1,442,812</u>	<u>\$ 3</u>	<u>\$ 7,264,096</u>
\$ -	\$ 161,603	\$ -	\$ 467,090
-	161,603	-	467,090
-	-	-	922,864
-	-	-	922,864
-	161,603	-	1,389,954
55,980	-	3	862,295
-	1,281,209	-	5,011,847
<u>55,980</u>	<u>1,281,209</u>	<u>3</u>	<u>5,874,142</u>
<u>\$ 55,980</u>	<u>\$ 1,442,812</u>	<u>\$ 3</u>	<u>\$ 7,264,096</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

Year Ended September 30, 2022

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Revenues			
Charges for services	\$ 4,849,502	\$ -	\$ -
Investment income	10,599	860	1,592
Other	88,166	-	-
Total revenues	<u>4,948,267</u>	<u>860</u>	<u>1,592</u>
Expenditures, Current			
General government	<u>704,597</u>	-	-
Total expenditures, current	<u>704,597</u>	-	-
Debt Service			
Principal	<u>1,887,204</u>	-	-
Capital Outlay	<u>-</u>	-	-
Total expenditures	<u>2,591,801</u>	-	-
Excess of revenues over (under) expenditures	<u>2,356,466</u>	<u>860</u>	<u>1,592</u>
Other Financing Sources (Uses)			
Transfers out	<u>(2,876,004)</u>	-	-
Total other financing sources (uses)	<u>(2,876,004)</u>	-	-
Net change in fund balances	(519,538)	860	1,592
Fund Balances, Beginning	<u>4,250,176</u>	<u>281,772</u>	<u>522,088</u>
Fund Balances, Ending	<u>\$ 3,730,638</u>	<u>\$ 282,632</u>	<u>\$ 523,680</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Total
\$ -	\$ -	\$ -	\$ 4,849,502
171	5,783	3	19,008
-	-	-	88,166
<u>171</u>	<u>5,783</u>	<u>3</u>	<u>4,956,676</u>
-	244,180	-	948,777
-	244,180	-	948,777
-	-	-	1,887,204
-	733,519	-	733,519
-	977,699	-	3,569,500
171	(971,916)	3	1,387,176
-	(380,280)	-	(3,256,284)
-	(380,280)	-	(3,256,284)
171	(1,352,196)	3	(1,869,108)
55,809	2,633,405	-	7,743,250
<u>\$ 55,980</u>	<u>\$ 1,281,209</u>	<u>\$ 3</u>	<u>\$ 5,874,142</u>

County of Winnebago, Illinois

Host Fee Fund

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

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 4,550,000	\$ 4,849,502	\$ 299,502
Investment income	-	10,599	10,599
Other	82,000	88,166	6,166
	<u>4,632,000</u>	<u>4,948,267</u>	<u>316,267</u>
Expenditures, Current			
General government: Supplies and services	685,000	704,597	19,597
	<u>685,000</u>	<u>704,597</u>	<u>19,597</u>
Debt Service			
Principal	2,005,312	1,887,204	(118,108)
	<u>2,690,312</u>	<u>2,591,801</u>	<u>(98,511)</u>
Excess of revenues over (under) expenditures	1,941,688	2,356,466	414,778
Other Financing Sources (Uses)			
Transfers out	(2,876,004)	(2,876,004)	-
	<u>(2,876,004)</u>	<u>(2,876,004)</u>	<u>-</u>
Net change in fund balance	<u>\$ (934,316)</u>	<u>(519,538)</u>	<u>\$ 414,778</u>
Fund Balance, Beginning		<u>4,250,176</u>	
Fund Balance, Ending		<u>\$ 3,730,638</u>	

County of Winnebago, Illinois

Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Investment income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,783</u>	<u>\$ 5,783</u>
Expenditures, Current				
General government:				
Supplies and services	<u>431,221</u>	<u>449,646</u>	<u>244,180</u>	<u>(205,466)</u>
Capital Outlay	<u>1,293,000</u>	<u>1,274,575</u>	<u>733,519</u>	<u>(541,056)</u>
Total expenditures	<u>1,724,221</u>	<u>1,724,221</u>	<u>977,699</u>	<u>(746,522)</u>
Excess of revenues over (under) expenditures	<u>(1,724,221)</u>	<u>(1,724,221)</u>	<u>(971,916)</u>	<u>752,305</u>
Other Financing Sources (Uses)				
Transfers out	<u>(340,000)</u>	<u>(380,280)</u>	<u>(380,280)</u>	<u>-</u>
Net change in fund balance	<u>\$ (2,064,221)</u>	<u>\$ (2,104,501)</u>	<u>(1,352,196)</u>	<u>\$ 752,305</u>
Fund Balance, Beginning			<u>2,633,405</u>	
Fund Balance, Ending			<u>\$ 1,281,209</u>	

Enterprise Funds

County of Winnebago, Illinois

River Bluff Nursing Home Fund
Schedule of Revenues, Expenses and Changes in Net Position -
Budget and Actual - Non GAAP Budgetary Basis
Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues				
Charges for services	\$ 13,006,507	\$ 13,680,481	\$ 8,689,275	\$ (4,991,206)
Intergovernmental charges for services	1,200	1,200	782,627	781,427
Total operating revenues	<u>13,007,707</u>	<u>13,681,681</u>	<u>9,471,902</u>	<u>(4,209,779)</u>
Operating Expenses				
Personnel	8,686,348	8,267,034	5,455,960	(2,811,074)
Supplies and services	8,703,226	11,433,010	10,957,073	(475,937)
Total operating expenses	<u>17,389,574</u>	<u>19,700,044</u>	<u>16,413,033</u>	<u>(3,287,011)</u>
Operating income (loss)	<u>(4,381,867)</u>	<u>(6,018,363)</u>	<u>(6,941,131)</u>	<u>(922,768)</u>
Nonoperating Revenues (Expenses)				
Property taxes	1,900,000	1,900,000	1,901,296	1,296
Interest expense	(3,132)	(3,132)	3,883	7,015
Total nonoperating revenues (expenses)	<u>1,896,868</u>	<u>1,896,868</u>	<u>1,905,179</u>	<u>8,311</u>
Income (loss) before transfers and capital contributions	<u>(2,484,999)</u>	<u>(4,121,495)</u>	<u>(5,035,952)</u>	<u>(914,457)</u>
Other Financing Sources (Uses)				
Transfers in	<u>2,840,000</u>	<u>4,516,776</u>	<u>4,516,776</u>	<u>-</u>
Total other financing sources (uses)	<u>2,840,000</u>	<u>4,516,776</u>	<u>4,516,776</u>	<u>-</u>
Net income (loss), budgetary basis	<u>\$ 355,001</u>	<u>\$ 395,281</u>	<u>(519,176)</u>	<u>\$ (914,457)</u>
Adjustments to GAAP Basis				
Depreciation			<u>(369,679)</u>	
Total adjustments to GAAP basis			<u>(369,679)</u>	
Net income (loss), GAAP basis			<u>(888,855)</u>	
Net Position, Beginning				
			<u>215,923</u>	
Total Net Position, Ending				
			<u>\$ (672,932)</u>	

County of Winnebago, Illinois

555 North Court Operations Fund

Schedule of Revenues, Expenses and Changes in Fund Net Position -

Budget and Actual - Non GAAP Budgetary Basis

Year Ended September 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues			
Charges for services	\$ 466,407	\$ 588,148	\$ 121,741
Other	1,000	1,222	222
Total operating revenues	<u>467,407</u>	<u>589,370</u>	<u>121,963</u>
Operating Expenses			
Supplies and services	<u>226,580</u>	<u>187,790</u>	<u>(38,790)</u>
Total operating expenses	<u>226,580</u>	<u>187,790</u>	<u>(38,790)</u>
Operating Income	<u>240,827</u>	<u>401,580</u>	<u>160,753</u>
Nonoperating Revenues (Expenses)			
Investment income	<u>-</u>	<u>6,057</u>	<u>6,057</u>
Total nonoperating revenues (expenses)	<u>-</u>	<u>6,057</u>	<u>6,057</u>
Net income, budgetary basis	<u>\$ 240,827</u>	407,637	<u>\$ 166,810</u>
Adjustments to GAAP Basis			
Depreciation		<u>(223,809)</u>	
Total adjustments to GAAP basis		<u>(223,809)</u>	
Net income, GAAP basis		183,828	
Total Net Position, Beginning		<u>3,846,297</u>	
Total Net Position, Ending		<u>\$ 4,030,125</u>	

Internal Service Funds

County of Winnebago, Illinois

Internal Service Funds

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

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

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

County of Winnebago, Illinois

Combining Balance Sheet

Internal Service Funds

September 30, 2022

	Central Services Fund	Health Insurance Fund	Total
Assets			
Current Assets			
Cash and investments	\$ 288,548	\$ 9,571,945	\$ 9,860,493
Receivables, net	427	29,239	29,666
Receivable from other governments	3,027	-	3,027
Prepaid items	-	175,657	175,657
	<u>292,002</u>	<u>9,776,841</u>	<u>10,068,843</u>
Total current assets			
Noncurrent Assets			
Capital assets being depreciated, net of accumulated depreciation	18,990	-	18,990
	<u>18,990</u>	<u>-</u>	<u>18,990</u>
Total noncurrent assets			
Total assets	<u>\$ 310,992</u>	<u>\$ 9,776,841</u>	<u>\$ 10,087,833</u>
Liabilities			
Current Liabilities			
Accounts payable	\$ 48,766	\$ 2,014,327	\$ 2,063,093
Claims payable	-	1,098,553	1,098,553
	<u>48,766</u>	<u>3,112,880</u>	<u>3,161,646</u>
Total current liabilities			
Net Position			
Net investment in capital assets	18,990	-	18,990
Unrestricted	243,236	6,663,961	6,907,197
	<u>262,226</u>	<u>6,663,961</u>	<u>6,926,187</u>
Total net position			
Total liabilities and net position	<u>\$ 310,992</u>	<u>\$ 9,776,841</u>	<u>\$ 10,087,833</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Service Funds

Year Ended September 30, 2022

	Central Services Fund	Health Insurance Fund	Total
Operating Revenues			
Charges for services	\$ 595,721	\$ 17,777,982	\$ 18,373,703
Other	-	1,132,734	1,132,734
Total operating revenues	<u>595,721</u>	<u>18,910,716</u>	<u>19,506,437</u>
Operating Expenses			
Supplies and services	1,078,439	19,299,182	20,377,621
Depreciation	14,493	-	14,493
Total operating expenses	<u>1,092,932</u>	<u>19,299,182</u>	<u>20,392,114</u>
Operating income (loss)	<u>(497,211)</u>	<u>(388,466)</u>	<u>(885,677)</u>
Nonoperating Revenues (Expenses)			
Investment income	985	30,181	31,166
Intergovernmental grants	125	-	125
Net nonoperating revenues (expenses)	<u>1,110</u>	<u>30,181</u>	<u>31,291</u>
Net increase in net position	<u>(496,101)</u>	<u>(358,285)</u>	<u>(854,386)</u>
Total Net Position, Beginning	<u>758,327</u>	<u>7,022,246</u>	<u>7,780,573</u>
Total Net Position, Ending	<u>\$ 262,226</u>	<u>\$ 6,663,961</u>	<u>\$ 6,926,187</u>

County of Winnebago, Illinois

Combining Statement of Cash Flows

Internal Service Funds

Year Ended September 30, 2022

	Central Services Fund	Health Insurance Fund	Total
Cash Flows From Operating Activities			
Cash receipts from users	\$ 594,001	\$ 3,451,791	\$ 4,045,792
Receipts from interfund activities	-	14,384,130	14,384,130
Cash receipts from others	-	1,132,689	1,132,689
Cash paid to vendors	<u>(1,053,155)</u>	<u>(18,791,035)</u>	<u>(19,844,190)</u>
Net cash from operating activities	<u>(459,154)</u>	<u>177,575</u>	<u>(281,579)</u>
Cash Flows From Noncapital Financing Activities			
Intergovernmental grants	<u>125</u>	<u>-</u>	<u>125</u>
Cash Flows From Investing Activities			
Interest income	<u>985</u>	<u>30,181</u>	<u>31,166</u>
Net cash from investing activities	<u>985</u>	<u>30,181</u>	<u>31,166</u>
Net increase in cash and cash equivalents	(458,044)	207,756	(250,288)
Cash and Cash Equivalents, Beginning	<u>746,592</u>	<u>9,364,189</u>	<u>10,110,781</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 288,548</u></u>	<u><u>\$ 9,571,945</u></u>	<u><u>\$ 9,860,493</u></u>
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities			
Operating income (loss)	\$ (497,211)	\$ (388,466)	\$ (885,677)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	14,493	-	14,493
Changes in assets and liabilities:			
Accounts receivable	(427)	57,894	57,467
Prepays	-	7,851	7,851
Accounts payable	25,284	746,066	771,350
Claims payable	-	(245,770)	(245,770)
Receivable from other governments	<u>(1,293)</u>	<u>-</u>	<u>(1,293)</u>
Total adjustments	<u>38,057</u>	<u>566,041</u>	<u>604,098</u>
Net cash from operating activities	<u><u>\$ (459,154)</u></u>	<u><u>\$ 177,575</u></u>	<u><u>\$ (281,579)</u></u>

County of Winnebago, Illinois

Central Services Fund
 Schedule of Revenues, Expenses and Changes in Net Position -
 Budget and Actual
 Year Ended September 30, 2022

	Central Stores Department		Car Pool Department		
	Budget	Actual	Original Budget	Final Budget	Actual
Operating Revenues					
Charges for services	\$ -	\$ 259,784	\$ 55,000	\$ 55,000	\$ 66,893
Total operating revenues	-	259,784	55,000	55,000	66,893
Operating Expenses					
Supplies and services	32,430	288,108	29,000	84,950	78,802
Depreciation and amortization	-	-	17,000	17,000	14,493
Total operating expenses	32,430	288,108	46,000	101,950	93,295
Operating income (loss)	(32,430)	(28,324)	9,000	(46,950)	(26,402)
Nonoperating Revenues (Expenses)					
Investment income	-	985	-	-	-
Intergovernmental grants	-	125	-	-	-
Net nonoperating revenues (expenses)	-	1,110	-	-	-
Net increase (decrease) in net position	\$ (32,430)	\$ (27,214)	\$ 9,000	\$ (46,950)	\$ (26,402)

	Copiers			Total			Variance With Final Budget - Over (Under)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
\$	262,587	\$ 262,587	\$ 269,044	\$ 317,587	\$ 317,587	\$ 595,721	\$ 278,134
	262,587	262,587	269,044	317,587	317,587	595,721	278,134
	264,000	762,960	711,529	325,430	880,340	1,078,439	198,099
	-	-	-	17,000	17,000	14,493	(2,507)
	264,000	762,960	711,529	342,430	897,340	1,092,932	195,592
	(1,413)	(500,373)	(442,485)	(24,843)	(579,753)	(497,211)	82,542
	-	-	-	-	-	985	985
	-	-	-	-	-	125	125
	-	-	-	-	-	1,110	1,110
\$	(1,413)	\$ (500,373)	\$ (442,485)	\$ (24,843)	\$ (579,753)	(496,101)	\$ 83,652
	Total Net Position, Beginning					<u>758,327</u>	
	Total Net Position, Ending					<u>\$ 262,226</u>	

County of Winnebago, Illinois

Health Insurance Fund

Schedule of Revenues, Expenses and Changes in Net Position -

Budget and Actual

Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues				
Charges for services	\$ 20,000,000	\$ 20,000,000	\$ 17,777,982	\$ (2,222,018)
Other	-	-	1,132,734	1,132,734
Total operating revenues	<u>20,000,000</u>	<u>20,000,000</u>	<u>18,910,716</u>	<u>(1,089,284)</u>
Operating Expenses				
Supplies and services	<u>19,142,650</u>	<u>19,743,430</u>	<u>19,299,182</u>	<u>(444,248)</u>
Total operating expenses	<u>19,142,650</u>	<u>19,743,430</u>	<u>19,299,182</u>	<u>(444,248)</u>
Operating income (loss)	<u>857,350</u>	<u>256,570</u>	<u>(388,466)</u>	<u>(645,036)</u>
Nonoperating Revenues (Expenses)				
Investment income	<u>-</u>	<u>-</u>	<u>30,181</u>	<u>30,181</u>
Net nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>30,181</u>	<u>30,181</u>
Net increase (decrease) in net position	<u>\$ 857,350</u>	<u>\$ 256,570</u>	<u>(358,285)</u>	<u>\$ (614,855)</u>
Total Net Position, Beginning			<u>7,022,246</u>	
Total Net Position, Ending			<u>\$ 6,663,961</u>	

Fiduciary Funds - Custodial Funds

County of Winnebago, Illinois

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

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

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

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

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

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

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

Other:

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

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

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

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

County of Winnebago, Illinois

Combining Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2022

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Assets			
Cash and investments	\$ 8,322,593	\$ 9,061,072	\$ 3,718,077
Due from other governmental units	-	-	120,633
Total assets	<u>8,322,593</u>	<u>9,061,072</u>	<u>3,838,710</u>
Liabilities			
Accounts payable	-	-	1,216,122
Due to other governmental units	8,322,593	1,226,948	-
Trust deposits	-	217,231	-
Total liabilities	<u>8,322,593</u>	<u>1,444,179</u>	<u>1,216,122</u>
Net Position			
Restricted	-	7,616,893	2,622,588
Total net position	<u>\$ -</u>	<u>\$ 7,616,893</u>	<u>\$ 2,622,588</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Total
\$ 202,801	\$ 593,853	\$ 987,636	\$ 380,527	\$ 23,266,559
-	-	-	-	120,633
<u>202,801</u>	<u>593,853</u>	<u>987,636</u>	<u>380,527</u>	<u>23,387,192</u>
-	-	-	-	1,216,122
-	-	-	43,887	9,593,428
-	-	987,636	-	1,204,867
<u>-</u>	<u>-</u>	<u>987,636</u>	<u>43,887</u>	<u>12,014,417</u>
<u>202,801</u>	<u>593,853</u>	<u>-</u>	<u>336,640</u>	<u>11,372,775</u>
<u>\$ 202,801</u>	<u>\$ 593,853</u>	<u>\$ -</u>	<u>\$ 336,640</u>	<u>\$ 11,372,775</u>

County of Winnebago, Illinois

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended September 30, 2022

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Additions			
Fine, fees, and surcharges collected for other governments	\$ -	\$ -	\$ -
Collections for estate	-	-	-
Collections for redemptions	-	-	-
Collections for trust	-	-	-
Property tax collections	749,335,859	-	-
Clerk of the Circuit Court deposits	-	6,284,017	-
Bankruptcy proceeds	-	-	-
Fees collected for drainage district	-	-	-
Rebuild IL funds	-	-	171,089
Motor fuel tax allotments	-	-	1,938,373
Investment income	-	-	2,652
Total additions	<u>749,335,859</u>	<u>6,284,017</u>	<u>2,112,114</u>
Deductions			
Property taxes distributed to other governments	749,335,859	-	-
Court collections distributed to other governments	-	3,503,124	-
Refund of trust deposits	-	671,210	-
Refund of bail bond deposits	-	2,256,487	-
Fees distributed to other governments	-	-	-
Funds released, estate settlements	-	-	-
Funds released, drainage district	-	-	-
Funds released, tax redemptions	-	-	-
Infrastructure repairs and maintenance	-	-	1,690,632
Total deductions	<u>749,335,859</u>	<u>6,430,821</u>	<u>1,690,632</u>
Change in fiduciary net position	-	(146,804)	421,482
Net Position, Beginning	<u>-</u>	<u>7,763,697</u>	<u>2,201,106</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ 7,616,893</u>	<u>\$ 2,622,588</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Total
\$ -	\$ -	\$ -	\$ 316,554	\$ 316,554
-	-	-	4,129	4,129
-	9,231,494	-	-	9,231,494
-	-	5,896,337	-	5,896,337
-	-	-	-	749,335,859
-	-	-	-	6,284,017
-	-	-	40,433	40,433
-	-	-	5,089	5,089
-	-	-	-	171,089
-	-	-	-	1,938,373
78	-	-	-	2,730
<u>78</u>	<u>9,231,494</u>	<u>5,896,337</u>	<u>366,205</u>	<u>773,226,104</u>
-	-	-	28,755	749,364,614
-	-	-	-	3,503,124
-	-	5,896,337	-	6,567,547
-	-	-	-	2,256,487
-	-	-	290,134	290,134
-	-	-	1,524	1,524
-	-	-	749	749
-	9,167,832	-	-	9,167,832
35,833	-	-	-	1,726,465
<u>35,833</u>	<u>9,167,832</u>	<u>5,896,337</u>	<u>321,162</u>	<u>772,878,476</u>
(35,755)	63,662	-	45,043	347,628
<u>238,556</u>	<u>530,191</u>	<u>-</u>	<u>291,597</u>	<u>11,025,147</u>
<u>\$ 202,801</u>	<u>\$ 593,853</u>	<u>\$ -</u>	<u>\$ 336,640</u>	<u>\$ 11,372,775</u>

Statistical Section

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

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. (Pages 209-218)

Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 219-223)

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 224-225)

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 226-227)

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 228-234)

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

County of Winnebago, IllinoisNet Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental Activities				
Net investment in capital assets	\$ 170,415,570	\$ 170,841,745	\$ 173,725,916	\$ 172,355,997
Restricted	61,435,224	61,063,583	61,305,443	56,214,758
Unrestricted (deficit)	<u>(3,163,256)</u>	<u>(16,500,620)</u>	<u>(35,411,413)</u>	<u>(44,119,229)</u>
Total governmental activities net position	<u>228,687,538</u>	<u>215,404,708</u>	<u>199,619,946</u>	<u>184,451,526</u>
Business-Type Activities				
Net investment in capital assets	\$ 8,975,812	\$ 8,726,385	\$ 8,568,939	\$ 8,294,564
Restricted	-	-	-	-
Unrestricted	<u>8,355,973</u>	<u>6,516,461</u>	<u>4,911,051</u>	<u>5,296,575</u>
Total business-type activities net position	<u>17,331,785</u>	<u>15,242,846</u>	<u>13,479,990</u>	<u>13,591,139</u>
Total primary government net position	<u>\$ 246,019,323</u>	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>
Primary Government				
Net investment in capital assets	\$ 179,391,382	\$ 179,568,130	\$ 182,294,855	\$ 180,650,561
Restricted	61,435,224	61,063,583	61,305,443	56,214,758
Unrestricted	<u>5,192,717</u>	<u>(9,984,159)</u>	<u>(30,500,362)</u>	<u>(38,822,654)</u>
Total primary government net position	<u>\$ 246,019,323</u>	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>

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

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

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 164,271,301	\$ 160,693,862	\$ 158,609,997	\$ 156,925,413	\$ 158,828,047	\$ 161,723,819
55,525,854	56,489,784	55,543,036	73,834,153	127,168,915	208,047,524
<u>(42,520,772)</u>	<u>(42,201,586)</u>	<u>(42,583,357)</u>	<u>(50,477,383)</u>	<u>(47,393,170)</u>	<u>(49,608,020)</u>
<u>177,276,383</u>	<u>174,982,060</u>	<u>171,569,676</u>	<u>180,282,183</u>	<u>238,603,792</u>	<u>320,163,323</u>
\$ 6,798,205	\$ 6,372,916	\$ 5,937,378	\$ 5,559,216	\$ 5,238,571	\$ 5,339,965
-	1,075,963	55,873	1,242,725	3,970,590	9,127,888
<u>3,882,555</u>	<u>1,210,685</u>	<u>1,703,397</u>	<u>(1,436,172)</u>	<u>(5,146,941)</u>	<u>(11,110,660)</u>
<u>10,680,760</u>	<u>8,659,564</u>	<u>7,696,648</u>	<u>5,365,769</u>	<u>4,062,220</u>	<u>3,357,193</u>
<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>	<u>\$ 185,647,952</u>	<u>\$ 242,666,012</u>	<u>\$ 323,520,516</u>
\$ 171,069,506	\$ 167,066,778	\$ 164,547,375	\$ 162,484,629	\$ 164,066,618	\$ 167,063,784
55,525,854	57,565,747	55,598,909	75,076,878	131,139,505	217,175,412
<u>(38,638,217)</u>	<u>(40,990,901)</u>	<u>(40,879,960)</u>	<u>(51,913,555)</u>	<u>(52,540,111)</u>	<u>(60,718,680)</u>
<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>	<u>\$ 185,647,952</u>	<u>\$ 242,666,012</u>	<u>\$ 323,520,516</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenses			
Governmental Activities			
General government	\$ 14,890,195	\$ 17,353,462	\$ 18,134,635
Public safety	65,526,720	67,902,424	69,306,301
Highway and streets	20,477,224	18,628,115	17,599,874
Health and welfare	16,399,020	15,119,515	14,785,714
Judicial	18,814,931	21,221,309	20,606,511
Interest on long-term liabilities	5,313,690	5,038,861	4,787,727
Contributions to other governments	-	8,000,000	10,979,109
	<hr/>	<hr/>	<hr/>
Total governmental activities expenses	141,421,780	153,263,686	156,199,871
Business-Type Activities			
Nursing home	15,377,184	16,016,816	16,590,570
Animal services	2,529,754	2,627,869	2,653,802
Court Street activities	431,387	469,660	421,767
	<hr/>	<hr/>	<hr/>
Total business-type activities	18,338,325	19,114,345	19,666,139
Total primary government expenses	<u>\$ 159,760,105</u>	<u>\$ 172,378,031</u>	<u>\$ 175,866,010</u>
Program Revenues			
Governmental Activities			
Charges for services:			
General government	\$ 6,953,395	\$ 6,943,608	\$ 11,048,309
Public safety	7,581,484	11,537,564	11,814,828
Highway and streets	7,332,593	1,894,003	1,512,117
Health and welfare	982,902	1,886,486	1,766,846
Judicial	8,160,165	9,558,611	7,967,916
Operating grants and contributions	15,722,165	23,162,711	20,810,501
Capital grants and contributions	7,562,912	2,894,455	5,378,199
	<hr/>	<hr/>	<hr/>
Total governmental activities program revenues	54,295,616	57,877,438	60,298,716
Business-Type Activities			
Charges for services:			
Nursing home	11,192,915	12,227,451	14,510,272
Animal services	2,355,311	2,457,293	2,513,129
Court Street activities	558,868	569,302	594,645
Operating grants and contributions	-	-	-
Capital grants and contributions	-	-	-
	<hr/>	<hr/>	<hr/>
Total business-type activities program revenues	14,107,094	15,254,046	17,618,046
Total primary government revenues	<u>\$ 68,402,710</u>	<u>\$ 73,131,484</u>	<u>\$ 77,916,762</u>

2016	2017	2018	2019	2020	2021	2022
\$ 22,515,804	\$ 24,599,087	\$ 25,058,811	\$ 31,321,730	\$ 27,890,233	\$ 33,324,879	\$ 52,543,029
70,565,536	67,543,166	70,959,557	63,631,103	64,092,942	56,724,782	50,472,241
16,796,430	16,801,994	14,672,222	14,610,822	16,367,242	14,170,931	14,197,025
12,451,288	13,788,106	13,200,860	16,738,770	13,453,942	16,730,317	19,751,259
22,225,126	21,466,022	16,112,359	19,971,170	19,157,861	15,300,434	14,254,630
4,309,092	5,397,727	3,565,139	4,989,083	4,467,511	4,519,519	3,660,866
600,000	-	-	-	-	-	-
<u>149,463,276</u>	<u>149,596,102</u>	<u>143,568,948</u>	<u>151,262,678</u>	<u>145,429,731</u>	<u>140,770,862</u>	<u>154,879,050</u>
18,622,977	17,391,356	16,083,367	15,106,605	17,657,058	15,706,579	16,778,829
2,887,148	-	-	-	-	-	-
479,100	451,341	470,987	406,035	447,820	455,208	411,599
<u>21,989,225</u>	<u>17,842,697</u>	<u>16,554,354</u>	<u>15,512,640</u>	<u>18,104,878</u>	<u>16,161,787</u>	<u>17,190,428</u>
<u>\$ 171,452,501</u>	<u>\$ 167,438,799</u>	<u>\$ 160,123,302</u>	<u>\$ 166,775,318</u>	<u>\$ 163,534,609</u>	<u>\$ 156,932,649</u>	<u>\$ 172,069,478</u>
\$ 11,438,449	\$ 16,409,484	\$ 16,659,461	\$ 16,789,265	\$ 15,734,260	\$ 17,183,873	\$ 19,924,200
11,826,072	11,369,520	12,480,627	12,588,972	15,256,411	20,437,659	15,053,148
982,229	1,156,498	250,144	448,581	484,162	755,394	247,563
1,613,585	1,741,598	1,680,686	1,427,761	1,287,417	820,484	1,292,439
7,353,812	7,435,641	7,163,725	6,725,251	5,689,273	6,161,265	10,921,884
15,527,637	15,447,382	16,103,232	16,469,515	20,219,996	24,722,466	26,420,248
-	89,631	-	-	60,034	22,275	169,725
<u>48,741,784</u>	<u>53,649,754</u>	<u>54,337,875</u>	<u>54,449,345</u>	<u>58,731,553</u>	<u>70,103,416</u>	<u>74,029,207</u>
14,607,011	14,151,827	12,708,458	12,217,318	11,996,693	11,206,753	8,689,275
2,594,590	-	-	-	-	-	-
608,475	592,117	523,613	485,261	446,306	571,716	588,148
-	-	-	-	1,501,634	817,909	782,627
153,800	-	-	-	-	-	-
<u>17,963,876</u>	<u>14,743,944</u>	<u>13,232,071</u>	<u>12,702,579</u>	<u>13,944,633</u>	<u>12,596,378</u>	<u>10,060,050</u>
<u>\$ 66,705,660</u>	<u>\$ 68,393,698</u>	<u>\$ 67,569,946</u>	<u>\$ 67,151,924</u>	<u>\$ 72,676,186</u>	<u>\$ 82,699,794</u>	<u>\$ 84,089,257</u>

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Net Revenues (Expenses)			
Governmental activities	\$ (87,126,164)	\$ (95,386,248)	\$ (95,901,155)
Business-type activities	<u>(4,231,231)</u>	<u>(3,860,299)</u>	<u>(2,048,093)</u>
Total primary government net expense	<u>\$ (91,357,395)</u>	<u>\$ (99,246,547)</u>	<u>\$ (97,949,248)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes:			
Property taxes	\$ 35,436,964	\$ 36,782,848	\$ 36,787,191
Sales taxes	1,086,823	1,174,436	1,046,654
Quarter-cent sales tax	7,883,257	8,098,374	8,119,132
Public safety sales tax	27,016,241	27,607,304	27,405,051
Use tax	994,437	1,116,959	1,300,210
Other taxes	5,921,754	849,986	1,099,618
Intergovernmental:			
Replacement taxes	4,963,335	5,137,302	4,826,579
Shared income taxes	5,657,755	5,725,297	6,280,469
Grant revenues	-	-	-
Miscellaneous	1,973,864	1,268,302	757,857
Investment income	93,527	59,610	66,396
Transfers	<u>42,826</u>	<u>263,000</u>	<u>291,040</u>
Total governmental activities	<u>91,070,783</u>	<u>88,083,418</u>	<u>87,980,197</u>
Business-Type Activities			
Property taxes	2,672,499	2,033,085	1,927,539
Miscellaneous	-	1,820,661	-
Investment income	756	1,275	140
Transfers	<u>(42,826)</u>	<u>(263,000)</u>	<u>(291,040)</u>
Total business-type activities	<u>2,630,429</u>	<u>3,592,021</u>	<u>1,636,639</u>
Total primary government	<u>\$ 93,701,212</u>	<u>\$ 91,675,439</u>	<u>\$ 89,616,836</u>
Change in Net Position			
Governmental activities	\$ 3,944,619	\$ (7,302,830)	\$ (7,920,958)
Business-type activities	<u>(1,600,802)</u>	<u>(268,278)</u>	<u>(411,454)</u>
Total primary government	<u>\$ 2,343,817</u>	<u>\$ (7,571,108)</u>	<u>\$ (8,332,412)</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ (100,721,492)	\$ (95,946,348)	\$ (89,231,073)	\$ 96,813,333	\$ (86,698,178)	\$ (70,667,446)	\$ (80,849,843)
(4,025,349)	(3,098,753)	(3,322,283)	2,810,061	(4,160,245)	(3,565,409)	(7,130,378)
<u>\$ (104,746,841)</u>	<u>\$ (99,045,101)</u>	<u>\$ (92,553,356)</u>	<u>\$ 99,623,394</u>	<u>\$ (90,858,423)</u>	<u>\$ (74,232,855)</u>	<u>\$ (87,980,221)</u>
\$ 36,824,470	\$ 36,807,375	\$ 37,069,864	\$ 36,883,164	\$ 36,908,866	\$ 38,532,383	\$ 38,695,418
1,073,391	1,088,068	1,600,316	1,337,632	5,091,828	20,585,533	23,252,984
8,106,791	8,213,978	8,641,815	8,572,810	8,149,434	9,944,892	10,665,371
27,235,947	27,426,419	28,670,879	28,447,956	27,001,246	33,161,006	36,727,199
1,412,537	1,512,357	1,675,609	1,957,260	2,479,926	2,535,562	2,291,346
1,139,354	1,342,398	1,320,385	1,394,464	949,076	2,451,969	2,818,587
4,827,617	5,782,151	4,618,573	5,698,010	5,191,749	8,737,421	17,596,970
5,963,414	5,554,867	5,548,447	6,253,728	6,434,202	7,620,637	8,824,321
-	-	-	-	-	4,447,259	23,645,081
1,058,389	1,799,905	1,820,661	2,218,148	2,776,397	1,237,526	1,712,225
115,115	150,658	344,032	637,777	427,961	84,867	696,648
262,600	263,000	-	-	-	(350,000)	(4,516,776)
<u>88,019,625</u>	<u>89,941,176</u>	<u>91,310,581</u>	<u>93,400,949</u>	<u>95,410,685</u>	<u>128,989,055</u>	<u>162,409,374</u>
1,929,971	1,828,494	1,843,415	1,834,284	1,829,366	1,907,541	1,901,296
-	-	-	12,861	-	4,272	1,222
2,574	45	25	-	-	47	6,057
(262,600)	(263,000)	-	-	-	350,000	4,516,776
<u>1,669,945</u>	<u>1,565,539</u>	<u>1,843,440</u>	<u>1,847,145</u>	<u>1,829,366</u>	<u>2,261,860</u>	<u>6,425,351</u>
<u>\$ 89,689,570</u>	<u>\$ 91,506,715</u>	<u>\$ 93,154,021</u>	<u>\$ 95,248,094</u>	<u>\$ 97,240,051</u>	<u>\$ 131,250,915</u>	<u>\$ 168,834,725</u>
\$ (12,701,867)	\$ (6,005,172)	\$ 2,079,508	\$ (3,412,384)	\$ 8,712,507	\$ 58,321,609	\$ 81,559,531
(2,355,404)	(1,533,214)	(1,478,843)	(962,916)	(2,330,879)	(1,303,549)	(705,027)
<u>\$ (15,057,271)</u>	<u>\$ (7,538,386)</u>	<u>\$ 600,665</u>	<u>\$ (4,375,300)</u>	<u>\$ 6,381,628</u>	<u>\$ 57,018,060</u>	<u>\$ 80,854,504</u>

County of Winnebago, Illinois

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund			
Nonspendable for prepaids	\$ -	\$ -	\$ 26,461
Nonspendable for inventory	146,284	84,895	113,122
Nonspendable for advances	-	-	-
Restricted	-	-	-
Assigned	-	-	249,000
Unassigned	<u>12,870,465</u>	<u>13,119,243</u>	<u>12,539,651</u>
Total general fund	<u>\$ 13,016,749</u>	<u>\$ 13,204,138</u>	<u>\$ 12,928,234</u>
All Other Governmental Funds			
Nonspendable for prepaids	\$ -	\$ 29,227	\$ 49,658
Nonspendable for inventory	-	-	-
Restricted	64,715,086	64,648,773	65,594,661
Assigned:			
Animal services	-	-	-
Public safety	328,013	-	606,522
Capital projects	3,054,378	3,177,871	2,931,817
Highways and streets	297,716	-	-
Unassigned (deficit)	<u>(267,144)</u>	<u>(375,406)</u>	<u>(542,615)</u>
Total all other governmental funds	<u>\$ 68,128,049</u>	<u>\$ 67,480,465</u>	<u>\$ 68,640,043</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 79,024	\$ 18,889	\$ 51,340	\$ 48,844	\$ 43,593	\$ 46,838	\$ 47,151
-	-	-	3,985	1,974	1,000	1,181
-	273,108	399,417	4,272,385	16,126,814	10,705,275	6,664,822
-	-	-	-	-	-	-
200,000	200,000	608,000	200,000	-	200,000	-
<u>12,435,314</u>	<u>12,830,687</u>	<u>15,741,671</u>	<u>16,215,044</u>	<u>10,498,042</u>	<u>30,944,895</u>	<u>55,677,359</u>
<u>\$ 12,714,338</u>	<u>\$ 13,322,684</u>	<u>\$ 16,800,428</u>	<u>\$ 20,740,258</u>	<u>\$ 26,670,423</u>	<u>\$ 41,898,008</u>	<u>\$ 62,390,513</u>
\$ -	\$ -	\$ 216,196	\$ 1,680	\$ -	\$ 33,390	\$ 619,321
-	730,682	492,167	486,964	396,094	651,808	736,736
57,831,517	54,304,858	57,472,969	56,064,755	61,243,531	80,906,349	106,906,602
-	474,138	486,851	407,961	653,908	620,982	896,417
606,522	-	-	-	-	-	-
3,283,359	2,445,572	2,968,462	4,717,216	5,380,978	6,883,581	5,011,847
-	-	-	-	-	-	-
<u>(656,407)</u>	<u>(1,050,193)</u>	<u>(428,554)</u>	<u>(566,280)</u>	<u>(1,268,548)</u>	<u>(2,022,031)</u>	<u>(2,038,555)</u>
<u>\$ 61,064,991</u>	<u>\$ 56,905,057</u>	<u>\$ 61,208,091</u>	<u>\$ 61,112,296</u>	<u>\$ 66,405,963</u>	<u>\$ 87,074,079</u>	<u>\$ 112,132,368</u>

County of Winnebago, Illinois

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

	2013	2014	2015
Revenues			
Taxes	\$ 72,417,612	\$ 75,444,498	\$ 75,410,756
Intergovernmental	36,907,522	41,122,907	38,986,366
Charges for services	19,174,240	16,711,334	18,223,190
Fines and forfeitures	5,283,893	4,841,227	5,308,134
Licenses and permits	1,156,328	1,220,867	1,146,026
Investment income	93,527	59,610	66,395
Miscellaneous	3,235,378	3,657,519	2,914,921
Total revenues	<u>\$ 138,268,500</u>	<u>\$ 143,057,962</u>	<u>\$ 142,055,788</u>
Expenditures			
Current:			
General government	\$ 16,554,104	\$ 16,503,188	\$ 16,697,613
Public safety	61,012,119	63,171,618	61,959,493
Highway and streets	9,190,738	9,882,071	8,257,882
Health and welfare	15,905,375	15,212,852	14,576,168
Judicial	17,807,618	18,925,239	19,244,637
Debt service:			
Principal	10,646,761	11,108,574	13,001,054
Interest	5,859,179	5,641,954	5,343,227
Capital outlay	13,563,260	7,826,008	6,994,555
Contributions to other governments	-	-	10,979,109
Total expenditures	<u>\$ 150,539,154</u>	<u>\$ 148,271,504</u>	<u>\$ 157,053,738</u>
Excess of revenues over (under) expenditures	<u>\$ (12,270,654)</u>	<u>\$ (5,213,542)</u>	<u>\$ (14,997,950)</u>
Other Financing Sources (Uses)			
Transfers in	\$ 17,057,923	\$ 15,136,152	\$ 14,804,792
Transfers (out)	(17,065,097)	(14,873,152)	(14,513,752)
Property sales	-	-	-
Issuance of financed purchase obligation	2,089,438	818,360	911,437
Issuance of general obligation bond	6,000,000	4,000,000	287,025
Premium (discount) on bond issue	8,667,861	-	-
Issuance of pension bond	-	-	-
Issuance of from bank loan	-	-	-
Issuance of general obligation debt certificates	700,000	-	14,064,109
Issuance of commitments payable	-	-	-
Proceeds from refunding bond	50,185,000	-	-
Payment to escrow agent	(58,282,695)	-	-
Total other financing sources (uses)	<u>\$ 9,352,430</u>	<u>\$ 5,081,360</u>	<u>\$ 15,553,611</u>
Net change in fund balances	<u>\$ (2,918,224)</u>	<u>\$ (132,182)</u>	<u>\$ 555,661</u>
Debt service as a percentage of noncapital expenditures	11.91%	11.85%	12.07%

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

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 75,908,266	\$ 76,388,872	\$ 81,087,380	\$ 81,105,382	\$ 84,179,551	\$ 108,831,372	\$ 117,678,477
32,806,919	32,408,246	31,076,553	31,689,001	38,626,141	52,988,499	84,520,236
19,964,497	20,720,785	23,272,240	23,546,507	23,859,631	30,167,425	30,326,820
4,550,814	5,461,811	5,517,146	5,016,335	3,299,988	3,409,627	3,401,744
1,267,864	2,937,268	2,801,053	2,559,202	2,591,200	2,385,895	2,818,989
115,115	150,658	344,032	637,777	427,961	84,971	703,750
1,745,765	2,680,431	1,623,732	1,127,198	1,542,318	1,092,907	1,624,846
<u>\$ 136,359,240</u>	<u>\$ 140,748,071</u>	<u>\$ 145,722,136</u>	<u>\$ 145,681,402</u>	<u>\$ 154,526,790</u>	<u>\$ 198,960,696</u>	<u>\$ 241,074,862</u>
\$ 20,071,549	\$ 23,659,943	\$ 22,206,606	\$ 26,116,619	\$ 22,430,310	\$ 27,956,562	\$ 44,742,146
61,153,605	61,938,732	56,603,660	73,642,839	58,557,364	60,936,794	63,503,249
7,431,435	6,900,263	6,140,693	7,674,638	7,435,901	7,619,062	7,247,348
11,463,939	13,630,369	10,885,768	15,282,773	11,263,165	15,130,868	21,578,800
19,488,726	19,222,024	23,861,615	29,408,839	23,924,296	23,499,323	24,296,160
14,484,808	30,116,591	12,281,173	13,417,568	15,586,802	19,236,192	13,443,839
5,068,629	5,176,600	4,159,921	5,238,154	5,153,821	5,288,983	4,505,776
6,696,107	5,867,496	4,972,346	3,787,044	6,983,240	9,153,424	12,192,078
600,000	-	-	-	-	-	-
<u>\$ 146,458,798</u>	<u>\$ 166,512,018</u>	<u>\$ 141,111,782</u>	<u>\$ 174,568,474</u>	<u>\$ 151,334,899</u>	<u>\$ 168,821,208</u>	<u>\$ 191,509,396</u>
<u>\$ (10,099,558)</u>	<u>\$ (25,763,947)</u>	<u>\$ 4,610,354</u>	<u>\$ (28,887,072)</u>	<u>\$ 3,191,891</u>	<u>\$ 30,139,488</u>	<u>\$ 49,565,466</u>
\$ 12,903,043	\$ 12,748,540	\$ 16,043,352	\$ 13,712,278	\$ 13,359,371	\$ 16,349,459	\$ 12,741,479
(12,640,443)	(12,505,540)	(17,030,796)	(13,712,278)	(13,359,371)	(16,699,459)	(17,258,255)
-	-	304,446	416,317	272,870	157,816	143,304
1,381,814	1,007,080	202,545	1,309,790	1,810,313	-	358,600
122,734	-	-	-	-	-	-
-	1,421,403	-	-	1,138,758	898,597	-
-	-	-	31,005,000	-	-	-
-	200,000	-	-	-	-	-
2,485,000	1,620,000	-	-	2,990,000	-	-
600,000	-	-	-	-	-	-
-	36,100,000	-	-	2,020,000	4,850,000	-
(2,541,538)	(18,952,192)	-	-	-	-	-
<u>\$ 2,310,610</u>	<u>\$ 21,639,291</u>	<u>\$ (480,453)</u>	<u>\$ 32,731,107</u>	<u>\$ 8,231,941</u>	<u>\$ 5,556,413</u>	<u>\$ (4,014,872)</u>
<u>\$ (7,788,948)</u>	<u>\$ (4,124,656)</u>	<u>\$ 4,129,901</u>	<u>\$ 3,844,035</u>	<u>\$ 11,423,832</u>	<u>\$ 35,695,901</u>	<u>\$ 45,550,594</u>
13.83%	21.57%	11.79%	10.87%	14.17%	14.53%	9.95%

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	
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
2017	3,681,362,409	11,044,087,227	9,052,409	27,157,227	3,690,414,818	11,071,244,454	1.0857
2018	3,827,994,944	11,485,133,345	9,461,838	28,388,353	3,837,456,782	11,513,521,698	1.0173
2019	4,053,817,387	12,162,668,428	10,001,345	30,007,036	4,063,818,732	12,192,675,464	0.9661
2020	4,264,866,572	12,795,879,304	11,266,842	33,803,906	4,276,133,414	12,829,683,210	0.9436
2021	4,490,675,259	13,473,373,114	12,100,833	36,306,130	4,502,776,092	13,509,679,244	0.9032

Source: Winnebago County Clerk Office

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

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

<i>Year taxes are payable</i>	2013	2014	2015	2016
County of Winnebago				
General	0.3554	0.4306	0.4436	0.4493
Special Revenue	0.5869	0.6023	0.6409	0.6491
City Rates				
City of Rockford	2.8178	3.0811	3.2931	3.3595
City of South Beloit	1.0656	1.1395	1.1891	1.1922
Community College Rates	.4477 - .6434	.4630 - .7236	.4823-.7119	.4893-.6939
Village Rates	.2882 - .8376	.2954 - .8805	.3196-.8953	.3920-.9391
Forest Preserve Rate	0.1072	0.1165	0.1199	0.1203
Fire District Rates	.0723 - .8214	.0812 - .9166	.0869-.9765	.0915-.9999
Grade School Rates	3.2985 - 4.1837	3.5108 - 4.4356	3.6812-4.5689	3.8877-4.5344
High School Rate	2.3729	2.5241	2.6168	2.6083
Library District Rates	.1790 - .4422	.1878 - .4724	.5042-.1956	.1967-.5196
Multi-Township District Rates	.0358 - .0487	.0381 - .0518	.0540-.0401	.0403-.0544
Park District Rates	.1133 - .9522	.1237 - 1.0577	.1263-.1571	.1326-1.1629
Road District Rates	.0417 - .4496	.0457 - .4546	.0486-.4576	.0487-.4519
Sanitary District Rates	.0398 - .1665	.0402 - .1856	.0429-.2008	.0437-.2075
Special District Rate	0.0341	0.0380	0.0408	N/A
Street Light District Rate	0.6582	0.7524	0.8129	0.8725
Township Rates	.0978 - .4579	.1072 - .4630	.1138-.4660	.1140-.4623
School District Rates	5.2607 - 7.1627	5.2865 - 7.9019	5.9886-8.3197	6.0720-8.3864
Greater Rockford Airport	0.1024	0.1043	0.1063	0.1073

Source:

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

2017	2018	2019	2020	2021	2022
0.3686	0.3604	0.3466	0.3444	0.3742	0.3672
0.7140	0.6983	0.6707	0.6217	0.5694	0.5360
3.3207	3.2517	3.1194	2.9185	2.7943	2.6361
1.169	1.1625	1.1260	1.0813	1.0349	1.0169
.4927-.6686	.5053-.6654	.4987-.6664	.4703-.6534	.4615-.6498	.4564-.6411
.3326-.9321	.3338-.9266	.3270-.9089	.3068-.8945	.3005-.8670	.2757-.8391
0.1207	0.1182	0.1147	0.1107	0.1073	0.1041
.0909-1.0177	.0970-1.0261	.0776-1.0186	.0755-.9763	.0677-1.0265	.0637-.9855
3.8383-4.3951	3.7926-4.3911	3.7325-4.2709	3.6359-4.0864	3.5662-3.9981	3.4985-3.9333
2.5511	2.7764	2.7327	2.6611	2.5921	2.5404
1950-.5190	.1940-.5091	.1940-.4890	.1917-.4564	.1856-.4343	.1817-.4103
.0404-.0541	.0409-.0541	.0407-.0542	.0399-.0536	.0395-.0517	.0386-.0507
.1382-1.1544	.1325-1.1371	.1298-1.0963	.1275-1.0334	.1239-1.0042	.1200-.9739
.0470-.4383	.0477-.4369	.0475-.4370	.0462-.4297	.0452-.4108	.0440-.3955
.0440-.2082	.0439-.2041	.0433-.1964	.0411-.1848	.0403-.1795	.0396-.1731
N/A	0.0437	0.0421	0.0405	0.0392	0.0371
0.8798	0.8716	0.8497	0.8396	0.8033	0.0126
.1116-.4483	.1114-.4445	.1110-.4320	.1079-.4204	.1055-.3951	.1025-.3803
6.0315-8.5175	5.9790-8.1964	5.9038-8.1087	5.7504-7.5519	5.7132-6.9304	5.6340-6.8589
0.1103	0.1102	0.1073	0.1011	0.0987	0.0955

County of Winnebago, Illinois

Principal Property Tax Payers

Current Year and Nine Years Ago

Taxpayer	2021 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2012 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Lowes Home Center, Inc.	\$ 14,073,156	1	0.30%	\$ 14,866,723	1	0.36%
Woodward, Inc	11,423,290	2	0.25%			
CBL/Cherryvale	9,769,678	3	0.21%	13,682,352	2	0.33%
Exeter 5778 Baxter, LLC	8,851,903	4	0.19%			
Meijer Stores Limited Partnership	8,668,481	5	0.19%			
Forest Plaza, LLC	8,334,258	6	0.18%	6,932,827	5	0.17%
Greater Rockford Airport Authority	7,915,809	7	0.17%	11,221,057	4	0.27%
Swedish American Hospital	7,005,074	8				
NM PCI LP	6,976,077	9	0.15%			
Wesley Willows Corp	6,973,951	10	0.15%			
Beloit Memorial Hospital				11,270,552	3	0.27%
Two Star Property				4,922,146	7	0.12%
Petry Family Trust				5,497,135	6	0.13%
Menard, Inc				4,550,220	8	0.11%
Anderson Rockford Properties, LLC				4,462,260	9	0.11%
Edward Rose Associates Inc				4,460,333	10	0.11%
	\$ 89,991,677		1.79%	\$ 81,865,605		1.98%

Source: Winnebago County Clerk's Office**Note:** The above figures for 2021 represent the Assessed Valuation related to the 2021 tax levy paid in 2022.

County of Winnebago, Illinois

Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	(Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2013	\$ 42,789,629	\$ (202,327)	\$ 42,587,302	\$ 41,058,169	\$ 1	\$ 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%
2018	39,070,422	(156,821)	38,913,601	36,833,896	94.28%	1,941,747	38,775,643	99.65%
2019	39,039,030	(66,316)	38,972,714	30,146,481	77.22%	8,567,821	38,714,302	99.34%
2020	39,261,130	(105,420)	39,155,710	37,290,252	94.98%	1,755,963	39,046,215	99.72%
2021	40,350,172	(64,273)	40,285,899	38,892,159	96.39%	1,280,227	40,172,386	99.72%
2022	40,669,644	(53,669)	40,615,975	38,761,589	95.31%	1,611,016	40,372,605	99.40%

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

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

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

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

County of Winnebago, Illinois

Ratios of Outstanding Debt By Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-Type			Amounts Restricted to Repaying Debt	Total Primary Government Debt	Percentage of Personal Income*	Total Primary Govt Debt Per Capita *	Total Net General Bonded Debt	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt and Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Financed Purchases	General Bonded Debt	Unamortized Premium	Leases							
2013	\$ 13,281,272	\$ 131,925,000	\$ 10,015,370	\$ 1,050,000	\$ 1,796,778	\$ 1,678,728	\$ 117,546	\$ 156,243	\$ 12,597,431	\$ 147,423,506	1.356%	\$ 499.29	\$ 14,904,604	\$ 50.48	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	17,621,831	59.68	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	19,321,902	65.44	0.18%
2016	16,549,620	103,940,000	7,273,059	24,079,109	1,696,062	1,170,380	59,944	-	9,892,981	144,875,193	1.270%	490.66	17,717,066	60.00	0.17%
2017	16,480,891	96,470,000	6,692,729	22,067,028	1,659,361	989,109	49,045	-	8,204,364	136,403,799	1.144%	461.97	17,464,641	59.15	0.16%
2018	14,326,103	89,095,000	5,805,176	20,167,732	4,665,681	803,897	38,146	-	8,431,125	126,470,610	1.018%	428.33	15,126,791	51.23	0.14%
2019	12,109,196	112,525,000	4,936,878	20,076,092	4,721,450	610,804	27,247	-	8,517,580	146,489,087	1.172%	496.13	12,662,120	42.88	0.11%
2020	10,670,198	107,490,000	5,173,541	18,045,780	5,032,129	413,304	16,348	-	8,861,785	137,979,515	1.035%	483.54	11,025,099	38.64	0.09%
2021	8,686,602	99,190,000	5,067,402	16,640,469	3,651,481	208,424	5,449	-	8,757,886	124,691,941	0.872%	436.98	8,877,556	31.11	0.07%
2022	7,070,764	91,510,000	4,039,734	14,889,761	2,620,831	-	-	-	8,537,820	111,593,270	***	394.16	7,070,336	24.97	0.07%

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

*** Personal income not available.

County of Winnebago, Illinois

Legal Debt Margin Information

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Debt limit	\$ 117,185,506	\$ 108,626,657	\$ 103,505,125	\$ 102,202,067	\$ 210,996,563	\$ 212,198,852	\$ 220,653,765	\$ 233,669,577	\$ 245,877,671	\$ 258,909,625
Total net debt applicable to limit	<u>14,960,000</u>	<u>18,604,198</u>	<u>21,767,446</u>	<u>19,416,062</u>	<u>17,470,000</u>	<u>15,130,000</u>	<u>12,720,000</u>	<u>11,083,502</u>	<u>8,835,026</u>	<u>7,070,764</u>
Legal debt margin	<u>\$ 102,225,506</u>	<u>\$ 102,225,506</u>	<u>\$ 81,737,679</u>	<u>\$ 82,786,005</u>	<u>\$ 193,526,563</u>	<u>\$ 197,068,852</u>	<u>\$ 207,933,765</u>	<u>\$ 222,586,075</u>	<u>\$ 237,042,645</u>	<u>\$ 251,838,861</u>
Total net debt applicable to the limit as a percentage of debt limit	12.77%	12.77%	21.03%	19.00%	8.28%	7.13%	5.76%	4.74%	3.59%	2.73%

Legal debt margin calculation for fiscal 2022	5.750%
Equalized assessed value	<u>\$ 4,502,776,092</u>
Debt limit	\$ 258,909,625
Debt applicable to limit	
General obligation bonds	98,580,764
Bonded debt excluded from long-term debt	<u>(91,510,000)</u>
Total net debt applicable to debt limit	<u>7,070,764</u>
Legal debt margin	<u>\$ 251,838,861</u>

County of Winnebago, Illinois

Demographic Statistics

Last Ten Calendar Years

Year	(1) Population	(2) Personal Income (thousands of dollars)	(2) Per Capita Personal Income	(3) Unemployment Rate
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	11,921,377	41,862	5.9
2018	295,266	12,426,271	43,742	4.7
2019	295,266	12,499,155	44,234	5.4
2020	285,350	13,334,490	47,104	10.4
2021	285,350	14,300,207	50,510	7.0
2022	283,119	*	*	6.0

(1) The Official 2010 Census figure was used for 2012 - 2019.

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

The Census Bureau population estimate was used for the 2022 population.

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

* Information not yet available.

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

County of Winnebago, Illinois

Principal Employers

Current Year and Nine Years Ago

Employer	2022 Employees	Rank	Percentage of Total County Employment	2013 Employees	Rank	Percentage of Total County Employment
Rockford School District 205	4,075	1	3.03%	4,800	1	3.51%
UW Health (Swedish American Health System)	3,780	2	2.81%	2,600	3	1.90%
Mercyhealth/Rockford Memorial Hospital	3,000	3	2.23%	2,500	4	1.83%
OSF Saint Anthony Medical Center	2,200	4	1.63%	2,000	5	1.46%
Collins Aerospace (formerly Hamilton Sundstrand)	2,000	5	1.49%	2,000	5	1.46%
United Parcel Service	2,000	6	1.49%			
Woodward Governor	2,000	7	1.49%			
Amazon	1,535	8	1.14%			
Wal-Mart Stores	1,470	9	1.09%	1,611	8	1.18%
Stellantis (Fiat Chrysler Auto)	1,259	10	0.93%	2,714	2	1.99%
Rockford Park District				1,739	7	1.27%
Harris Bank N.A.				1,600	9	1.17%
Freeport Health Network				1,490	10	1.09%
	23,319		17.33%	23,054		16.86%

Source: Rockford Area Economic Development Council / 2021 Statistics are for the Rockford Region Metropolitan Statistical Area

County of Winnebago, Illinois

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

Function/Program	Full-Time Equivalent Employees at September 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	141.0	142.0	140.0	123.0	135.0	138.5	138.6	120.0	123.1	145.2
Public Safety	561.5	565.0	580.0	615.0	502.5	500.9	484.9	499.7	509.0	527.8
Highways and Streets	53.0	54.5	49.5	50.0	48.5	47.7	46.4	45.5	48.1	46.6
Health and Welfare	414.0	394.0	315.5	290.0	248.5	254.1	237.0	237.2	255.4	230.7
Judicial	293.0	293.5	282.0	214.0	247.5	262.8	260.2	264.9	254.9	261.7
Total	1,462.5	1,449.0	1,367.0	1,292.0	1,182.0	1,204.0	1,167.1	1,167.3	1,190.5	1,212.0

Source: Winnebago County Finance Office

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

County of Winnebago, Illinois

Operating Indicators by Function

Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Supervisor of Assessments										
Number of Assessment Notices	30,810	15,332	121,495	5,379	9,867	9,488	120,609	3,463	10,148	9,069
Number of Appeals	5,976	4,089	4,737	2,574	1,888	1,479	2,628	951	754	649
Real Estate Transfer Declarations Processed	4,469	5,414	5,812	5,564	7,141	5,163	8,479	6,408	5,588	8,222
Total Exemptions (All Types)	125,979	126,573	122,425	123,142	121,512	125,032	126,476	126,706	125,665	123,004
County Clerk's Office										
Birth Certificates Issued	5,048	4,567	4,515	N/A	8,141	8,123	13,160	11,524	11,097	11,634
Death Certificates Issued	3,251	3,064	3,256	1,678	1,622	1,740	1,668	1,656	1,141	1,402
Marriage Licenses Issued	1,743	2,085	2,064	1,748	1,643	1,841	1,649	1,308	1,579	1,550
Civil Union Certificates Issued	*9/874	8	3	60	3	3	6	2	4	7
Raffle Licenses Issued	297	302	316	336	320	329	340	204	147	209
County Treasurer										
Number of Real Estate Parcels Billed	126,224	126,210	126,134	121,456	121,329	121,173	121,030	126,017	125,892	125,742
Number of Certified Mailed	7,630	7,020	6,716	6,958	6,561	5,827	5,453	6,369	6,811	6,251
Recorder of Deeds										
Total Documents Recorded	53,120	41,933	41,810	40,433	41,648	39,156	43,052	39,124	46,958	42,070
Total Mortgages Recorded	11,372	7,711	7,968	8,121	8,445	8,485	8,415	9,481	12,934	10,555
Total Deeds Recorded	9,890	9,658	10,191	9,599	9,864	9,822	9,690	7,971	10,845	10,729
Total Foreclosures Recorded	703	425	386	360	247	155	187	77	38	101
Regional Planning & Economic Development										
Number of Building Permits Issued	3,259	4,422	3,574	3,179	5,871	3,616	2,313	3,173	3,479	2,664
Number of Building Permits/Certificate of Occupancy Issued	N/A	N/A	N/A	N/A	N/A	N/A	82	42	69	68
Number of Zoning Permits	N/A	N/A	N/A	N/A	N/A	N/A	420	506	729	723
Public Safety										
Sheriff's Departments										
Bookings	15,629	15,044	13,156	12,854	11,971	11,794	11,052	6,936	7,388	8,187
Release/Bond Out	15,701	15,191	13,158	12,663	11,919	11,804	11,084	6,931	7,379	8,179
911 Calls Handled	103,227	100,678	107,360	52,447	51,515	48,916	52,567	N/A	39,793	44,893
Accident Reports	875	1,137	1,067	868	615	913	965	1,228	1,125	1,291
Traffic Citations Issued	10,871	N/A	N/A	10,293	13,825	8,678	7,915	5,170	12,515	9,555
Average Jail Population	953	837	690	771	802	840	779	681	747	770
Vehicles Impounded	1,649	1,795	N/A	1,376	1,390	1,189	1,034	662	1,119	1,389
Meals Provided to Inmates and Staff	1,124,827	1,124,827	759,073	907,292	945,032	977,395	970,929	818,874	817,965	927,400

County of Winnebago, Illinois

Operating Indicators by Function
Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety (Continued)										
Animal Services										
Number of Dogs Adopted	561	511	554	530	611	528	792	525	562	748
Number of Cats Adopted	769	681	700	761	690	739	1,211	1,250	1,709	1,755
Highways and Streets										
Miles of Maintained County Roads	311	303	299	303	303	303	294	294	294	299
Health and Welfare										
County Health Department										
Case Management Services										
Family Case Management	6,175	2,558	2,776	2,776	2,776	N/A	N/A	N/A	N/A	N/A
Breast & Cervical Screenings (avg monthly caseload)	1,603	732	489	489	N/A	295	468	47	36	36
Ryan White HIV (avg monthly caseload)	N/A	N/A	N/A	N/A	N/A	36	39	39	41	53
Refugee (avg monthly caseload)	N/A	N/A	N/A	N/A	N/A	10	23	23	4	15
Clinic Service/Individual Based (Number Visits/Immunizations Given)										
Clinician Visits	N/A	N/A	N/A	N/A	N/A	1,973	2,961	1,475	723	783
Nurse Visits	N/A	N/A	N/A	N/A	N/A	3,115	3,849	2,718	1,703	2,419
Direct Observed Therapy Home Visits	N/A	N/A	N/A	N/A	N/A	582	399	584	528	767
Influenza Vaccinations	N/A	N/A	N/A	N/A	N/A	1,917	1,681	1,450	1,204	1,440
Dental Sealants Applied	N/A	N/A	N/A	N/A	N/A	1,744	2,045	1,460	N/A	N/A
Screenings/Immunizations	10,074	24,067	16,217	4,607	3,961	N/A	N/A	584	738	596
Lead Screening and Testing	280	276	257	N/A	210	N/A	N/A	N/A	N/A	99
Sexually Transmitted Diseases (clinic visits)	3,813	3,220	1,309	1,309	707	N/A	N/A	N/A	N/A	N/A
Women's Health Clients	5,738	4,599	2,799	2,799	6,826	N/A	N/A	N/A	N/A	N/A
Stand Against Cancer Clients	32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Maternal and Child Health Services (average monthly caseload unless otherwise noted)										
APORS/High Risk Infant	N/A	N/A	N/A	N/A	N/A	103	129	131	106	104
Better Birth Outcomes	N/A	N/A	N/A	N/A	N/A	30	105	75	38	17
Children with Elevated Blood Lead Level	N/A	N/A	N/A	N/A	N/A	4	39	14	16	132
Health Works Children in Foster Care	622	389	497	497	511	262	191	282	296	232
Women, Infants and Children Supplemental Nutrition (total)	7,343	7,054	8,039	8,039	6,345	5,931	6,189	5,930	4,872	5,060
KidCare - State Health Ins. Program (children enrolled)	286	293	305	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health Services (inspections completed)										
Well and Septic System Inspections	N/A	N/A	N/A	N/A	N/A	226	202	220	234	207
Loan Inspections (Mortgage Evaluations)	N/A	N/A	N/A	N/A	N/A	389	368	359	338	297
Food Establishment/Retail Food Inspections	N/A	N/A	N/A	N/A	N/A	3,298	4,095	4,817	5,003	5,196
Food Establishment/Retail Food Plan Reviews	N/A	N/A	N/A	N/A	N/A	105	99	57	66	77
Lead Based Paint Risk Assessments	N/A	N/A	N/A	N/A	N/A	44	84	71	65	90
Lead Contractor Compliance Inspections	N/A	N/A	N/A	N/A	N/A	91	75	69	98	58

County of Winnebago, Illinois

Operating Indicators by Function
Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Health and Welfare (Continued)										
County Health Department (Continued)										
Environmental Health Services (continued)										
Homes Receiving Lead Mitigation/Abatement	N/A	N/A	N/A	N/A	N/A	50	29	16	29	29
Housing Inspections	N/A	N/A	N/A	N/A	N/A	861	762	682	733	692
Nuisance Inspections	N/A	N/A	N/A	N/A	N/A	380	394	316	313	294
Survey Inspections	N/A	N/A	N/A	N/A	N/A	372	421	642	431	97
Pool and Spa Inspections	N/A	N/A	N/A	N/A	N/A	140	121	47	57	118
Hotel & Motel Inspections	35	-	106	106	165	110	95	53	45	34
Tanning Facility Inspections	N/A	N/A	N/A	N/A	N/A	15	17	11	16	14
Body Art Facility Inspections	N/A	N/A	N/A	N/A	N/A	8	16	23	21	12
Mosquito Trap Checks/Surveys	N/A	N/A	N/A	N/A	N/A	340	302	362	214	199
Larvicide Treatments Performed	N/A	N/A	N/A	N/A	N/A	50	39	15	1	1
Pollution Control Inspections	1,725	1,994	2,057	N/A	1,615	N/A	N/A	N/A	N/A	N/A
Public Facilities Sanitation Inspections	4,524	4,672	4,187	N/A	4,287	N/A	N/A	N/A	N/A	N/A
RPR (STD) Tests	-	3,799	3,891	N/A	4,709	N/A	N/A	N/A	N/A	N/A
Total of All Inspections Types Completed	7,869	9,879	6,908	6,908	5,815	6,479	7,119	7,760	7,664	7,415
Health Education										
Alcohol, Tobacco and Other Drugs Prevention Education	N/A	N/A	N/A	N/A	N/A	N/A	448	173	142	68
Drug Overdose Prevention/Naloxone Training	N/A	N/A	N/A	N/A	N/A	N/A	742	1,348	1,530	1,630
COVID-19 Response Efforts										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	34,114	32,372
COVID-19 Vaccinations *	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	130,000	9,546
COVID-19 Hotline and Email Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	47,378	249
Media and Press Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,058	N/A
*Note: This number may not fully capture initial vaccination efforts within local hospital systems at the start of the vaccine roll-out.										
County Nursing Home - River Bluff										
Nursing Home Inpatient Days	74,039	74,386	80,731	83,314	80,114	67,614	63,895	62,074	51,808	51,444
Veteran's Assistance Commission										
Monthly Average Case Load	50	59	58	66	62	61	70	85	77	81
Total Veterans Assisted	1,321	1,410	988	1,210	1,566	1,620	836	1,023	929	966
Total Monetary Assistance Provided	149,566	178,422	191,744	241,854	236,806	217,490	215,980	318,000	318,000	297,056
Culture and Recreation										
Veteran's Memorial Hall - Museum & Reception Hall										
Total Number of Visits	19,163	17,507	31,538	17,272	17,556	17,838	20,833	3,583	3,583	8,958
Total Number of Events	324	302	264	317	339	349	409	119	119	172
Judicial										
Court Services										
Total Adult Probation Cases	6,352	6,640	7,003	6,970	6,195	6,343	6,250	6,020	6,762	5,737
Total Juvenile Probation Cases	1,151	989	886	694	832	789	752	688	717	1,105
Population	45	41	45	40	N/A	N/A	N/A	25	22	34
Juveniles Admitted to Detention Home During the Year	616	540	500	514	601	546	546	389	250	377

County of Winnebago, Illinois

Operating Indicators by Function

Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Judicial (Continued)										
Circuit Clerk's Office - 17th Judicial Circuit										
Total Cases Filed	77,143	73,089	64,582	62,566	61,577	60,504	59,191	41,785	49,295	39,684
Juvenile Cases Filed	1,012	828	877	901	752	876	905	821	701	955
Criminal Felony Cases Filed	3,462	3,147	2,992	3,332	3,156	3,359	3,393	2,706	2,543	3,057
Criminal Misdemeanor Cases Filed	4,294	4,469	3,899	3,771	3,350	3,627	3,925	3,114	2,734	2,039
DUI Cases Filed	1,504	1,370	1,326	1,278	1,413	1,395	1,167	780	1,043	841
Traffic Cases Filed	50,098	47,038	39,933	37,999	37,408	36,034	34,518	22,833	29,713	17,647
Other Cases Filed	16,773	16,237	15,555	15,285	15,508	15,213	15,283	11,531	12,561	15,145
Child's Advocacy Center - Abuse Agency										
Number of Referrals	560	568	599	635	657	614	742	656	764	622
Interviews Conducted	300	356	364	398	386	422	405	410	494	360
People Who Received Support Services	1,163	1,075	1,135	1,129	1,101	1,322	1,353	1,221	1,555	1,295
Number of Cases Closed	264	323	259	321	377	309	355	273	259	205
Number of Arrests	56	61	67	67	78	65	70	66	87	57
Number of People Charged	39	28	32	43	35	49	43	49	83	40
Circuit Court										
Law Library Legal Self Help Center Visitor Totals	6,664	6,229	6,881	7,309	6,517	6,374	6,885	5,380	6,333	6,843
Coroner's Office										
Total Number of Calls	2,802	2,871	2,999	3,176	3,337	3,045	3,267	3,574	4,007	3,975
Total Number Transported	407	406	453	499	495	596	578	645	658	667
Total Number of Autopsies	330	317	316	373	339	362	391	443	422	388

Source: Respective County Departments

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

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

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

County of Winnebago, Illinois

Capital Indicators by Function

Last Ten Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
County Purchasing Department										
Vehicle Pool	19	19	19	18	18	7	7	6	6	14
Public Safety										
Sheriff's Department										
Number of County Jail Beds (Capacity)	1,212	1,212	1,212	1,318	1,318	1,206	1,206	1,318	1,318	1,318
Number of Patrol Boats	2	3	3	2	2	2	2	1	1	1
Number of Fleet Vehicles	150	150	150	150	160	127	127	148	140	179
Animal Services										
Vehicle Pool	13	12	11	11	11	10	10	10	8	9
Highways and Streets										
Miles of Maintained County Roads	311	303	299	303	303	303	303	294	294	299
Number of County Road Traffic Signals	59	63	64	64	64	64	64	67	67	67
Number of County Road Bridges	83	86	89	90	90	90	90	90	90	92
Number of Vehicles and Light Equipment	153	209	209	213	165	165	165	200	158	187
Number of Heavy Equipment Items	80	109	109	95	29	32	32	30	29	29
Health and Welfare										
County Health Department										
Number of Health Department Facilities	3	3	3	2	2	2	2	2	2	2
County Nursing Home - River Bluff										
Number of Nursing Home Beds	304	304	304	304	304	304	304	304	304	304
Licensed Bed Days During Fiscal Year	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960
Judicial										
Court Services										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	3	3	3	5	6	6	6	7	7	6
Circuit Court										
Law Library Holdings/Books (estimate)	16,000	16,000	16,000	16,000	16,250	16,250	16,250	16,250	15,750	15,500

Source: Respective County Departments

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

County of Winnebago, Illinois

Miscellaneous Statistics

Geographic Location:	Winnebago County was formed out of Jo Daviess and LaSalle counties. Winnebago County is situated in the north-central part of Illinois and is bounded by the southern border of Wisconsin and the Illinois counties of Boone, Ogle, and Stephenson. Boone and Stephenson Counties were created from land that used to belong to Winnebago County.
County Size/Make-up:	520 sq. mi. (1,344.9 km ²) of which 514 sq. mi. (1,330.6 Km ²) is land, about 98.87% and 6 sq. mi. (14.3 Km ²) is water, about 1.13%.
Population:	2020 census: 285,350
Density:	541/sq. mi. (209/km ²)
County Seat:	Rockford, Illinois
Year of Incorporation:	1837
Form of Government:	Township Form of Government Act was adopted by the County's voters in 1849 and the provisions are presently in effect. Governance is administered by a 20 member elected board which is headed by a chairperson who is elected to a four-year term. The Board is comprised of one such member being elected from each of 20 districts within the County. Board members serve either a two-year or four-year term.
Statutory Elected Positions:	There are ten elected officials who fill statutory positions as mandated by the State of Illinois. These statutory positions are: State's Attorney, County Auditor, Circuit Clerk, Chief Judge of the Circuit Court, County Clerk, County Coroner, Recorder of Deeds, County Sheriff, Superintendent of Education Service Region, and County Treasurer.
Employment Distribution:	
Top Five Employment Sectors	
Manufacturing:	22.4%
Educational and Health Care Services:	22.0%
Retail Trade:	11.0%
Professional, Scientific, & Administrative:	8.6%
Arts, Entertainment, and Hospitality:	8.1%

Source: U.S. Census Bureau, 2021 American Community Survey

