

Winnebago County, IL

Comprehensive Annual Financial Report

Fiscal Year End • September 30, 2019



COUNTY OF WINNEBAGO, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

As of and for the Year Ended September 30, 2019

Prepared by:

Winnebago County Finance Department
Interim County Administrator/Steve Chapman
Finance Director, Molly Terrinoni

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS As of and for the Year Ended September 30, 2019

INTRODUCTORY SECTION

| | |
|--|-------|
| Letter of Transmittal | i – v |
| Organizational Chart | vi |
| Principal Officials – County of Winnebago, Illinois | vii |
| Certificate of Achievement for Excellence in Financial Reporting | viii |

FINANCIAL SECTION

| | |
|--|------------|
| Independent Auditors' Report | ix – x |
| Management's Discussion and Analysis (Unaudited) | xi – xxvii |

Basic Financial Statements

Government-Wide Financial Statements:

| | |
|---------------------------|---|
| Statement of Net Position | 1 |
| Statement of Activities | 2 |

Fund Financial Statements:

| | |
|--|---------|
| Balance Sheet – Governmental Funds | 3 – 4 |
| Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position | 5 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds | 6 – 7 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 8 |
| Statement of Net Position – Proprietary Funds | 9 |
| Statement of Revenues, Expenditures, and Changes in Net Position – Proprietary Funds | 10 |
| Statement of Cash Flows – Proprietary Funds | 11 – 12 |
| Statement of Fiduciary Assets and Liabilities – Agency Funds | 13 |
| Notes to Financial Statements | 14 – 67 |

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS

As of and for the Year Ended September 30, 2019

FINANCIAL SECTION (cont.)

Required Supplementary Information

| | |
|--|---------|
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual General Fund | 68 – 69 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Public Safety Sales Tax Fund | 70 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Illinois Municipal Retirement Fund | 71 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Tort Liability Fund | 72 |
| Illinois Municipal Retirement Fund Schedule of Employer Contributions | 73 |
| Schedule of Changes in the Employer's Net Pension Liability and Related Ratios | 74 – 75 |
| Other Post-Employment Benefit Plan Schedule of Employer Contributions | 76 |
| Schedule of Changes in the Employer's Other Post-Employment Benefits Liability and Related Ratios | 77 |
| Notes to Required Supplementary Information | 78 – 81 |

Supplementary Information

| | |
|--|---------|
| Schedule of Appropriations and Expenditures by Function and Object Class – Budget and Actual – General Fund | 82 – 86 |
| Schedule of Appropriations and Expenditures by Function and Object Class – Budget and Actual – Public Safety Sales Tax Fund | 87 – 90 |

Combining and Individual Fund Financial Statements and Schedules

Nonmajor Governmental Funds Combining Statements

| | |
|--|----|
| Combining Balance Sheet | 91 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 92 |

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS As of and for the Year Ended September 30, 2019

FINANCIAL SECTION (cont.)

Supplementary Information (cont.)

Combining and Individual Fund Financial Statements and Schedules (cont.)

Special Revenue Funds

| | |
|---|-----------|
| Combining Balance Sheet – Nonmajor Special Revenue Funds | 93 – 100 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds | 101 – 108 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual | |
| Motor Fuel Tax Fund | 109 |
| Document Storage Fee Fund | 110 |
| Treasurer’s Delinquent Tax Fee Fund | 111 |
| Vital Records Fee Fund | 112 |
| Recorder’s Document Fee Fund | 113 |
| Court Automation Fee Fund | 114 |
| Court Security Fee Fund | 115 |
| Victim Impact Panel Fee Fund | 116 |
| Maintenance and Child Support Collection Fund | 117 |
| Children’s Waiting Room Fund | 118 |
| Rental Housing Fee Fund | 119 |
| Drug Enforcement Fund | 120 |
| 9-1-1 Operations Fund | 121 |
| Probation Services Fee Fund | 122 |
| Neutral Site Custody Exchange Fund | 123 |
| Coroner Fee Fund | 124 |
| Deferred Prosecution Program Fund | 125 |
| County Detention Home Fund | 126 |
| Geographic Information System Operations Fund | 127 |
| Geographic Information System Fund | 128 |
| Historical Museum Fund | 129 |
| Children’s Advocacy Project Fund | 130 |
| Health Department Fund | 131 |
| County Highway Fund | 132 |
| County Bridge and Improvement Fund | 133 |

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS As of and for the Year Ended September 30, 2019

FINANCIAL SECTION (cont.)

Supplementary Information (cont.)

Combining and Individual Fund Financial Statements and Schedules (cont.)

Special Revenue Funds (cont.)

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (cont.)

| | |
|---|-----|
| Federal Matching Aid Fund | 134 |
| Veterans' Assistance Fund | 135 |
| Employer Social Security Fund | 136 |
| State's Attorney Grants Fund | 137 |
| Sheriff's Department Grant Fund | 138 |
| Probation Grants Fund | 139 |
| Community Development Grants Fund | 140 |
| FEMA Grant Fund | 141 |
| Circuit Court Grants Fund | 142 |
| City Election Fund | 143 |
| Law Library Fund | 144 |
| Marriage and Civil Union Fund | 145 |
| Hotel/Motel Tax Fund | 146 |
| Foreclosure Mediation Fund | 147 |
| Water-Baxter Street Fund | 148 |
| Baxter Road Special Tax Allocation | 149 |
| Animal Services Fund | 150 |
| Animal Services Donation Fund | 151 |
| Federal Forfeiture State Attorney Fund | 152 |
| State Drug Forfeiture State Attorney Fund | 153 |
| Check Offender Program Fund | 154 |
| Court Automation Fund | 155 |
| Sheriff Commissary Fund | 156 |
| Criminal Justice Center Fund | 157 |

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS As of and for the Year Ended September 30, 2019

FINANCIAL SECTION (cont.)

Supplementary Information (cont.)

Combining and Individual Fund Financial Statements and Schedules (cont.)

Debt Service Funds

| | |
|---|-----------|
| Combining Balance Sheet – Nonmajor Debt Service Funds | 158 – 160 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds | 161– 163 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual | |
| Court and Case Management Debt Services Fund | 164 |
| 2008A Debt Certificates | 165 |
| 2010 Debt Certificate Fund | 166 |
| 2012A General Obligation Refunding Bonds Fund | 167 |
| 2012B General Obligation Refunding Bonds Fund | 168 |
| 2012C General Obligation Refunding Bonds Fund | 169 |
| 2012D General Obligation Refunding Bonds Fund | 170 |
| 2012E Debt Certificate Fund | 171 |
| 2012F Debt Certificate Fund | 172 |
| 2012G Debt Certificate Fund | 173 |
| 2013A Series Refunding Bonds Fund | 174 |
| 2013B Series Refunding Bonds Fund | 175 |
| 2013C Series Refunding Bonds Fund | 176 |
| 2013E Debt Certificates Fund | 177 |
| 2015A Debt Certificates Fund | 178 |
| 2016A Refunding Bonds Fund | 179 |
| 2016D Refunding Bonds Fund | 180 |
| 2016E Refunding Bonds Fund | 181 |
| 2017A General Obligation Debt Certificates Fund | 182 |
| 2017B General Obligation Refunding Bonds Fund | 183 |
| 2017C General Obligation Refunding Bonds Fund | 184 |

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS As of and for the Year Ended September 30, 2019

FINANCIAL SECTION (cont.)

Supplementary Information (cont.)

Combining and Individual Fund Financial Statements and Schedules (cont.)

Capital Projects Funds

| | |
|--|-----------|
| Combining Balance Sheet – Nonmajor Capital Projects Funds | 185 – 186 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds | 187 – 188 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual | |
| Host Fee Fund | 189 |
| 2012F Alternate Revenue Bond Fund | 190 |
| 2015A Project Fund | 191 |
| Capital Projects Fund | 192 |

Enterprise Funds

| | |
|---|-----|
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual – Non GAAP Budgetary Basis | |
| River Bluff Nursing Home Fund | 193 |
| 555 North Court Operations Fund | 194 |

Internal Service Funds

| | |
|--|-----------|
| Combining Balance Sheet | 195 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position | 196 |
| Combining Statement of Cash Flows | 197 |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | |
| Central Services Fund | 198 – 199 |
| Health Insurance Fund | 200 |

Fiduciary Funds – Agency Funds

| | |
|--|-----------|
| Combining Statement of Changes in Assets and Liabilities | 201 – 204 |
|--|-----------|

COUNTY OF WINNEBAGO, ILLINOIS

TABLE OF CONTENTS As of and for the Year Ended September 30, 2019

STATISTICAL SECTION – UNAUDITED

Government-Wide Information

| | |
|--|-----------|
| Net Position by Component – Last Ten Fiscal Years | 205 – 206 |
| Changes in Net Position – Last Ten Fiscal Years | 207 – 210 |
| Fund Balances, Governmental Funds – Last Ten Fiscal Years | 211 – 212 |
| Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years | 213 – 214 |
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Levy Years | 215 |
| Direct and Overlapping Property Tax Rates – Last Ten Levy Years | 216 – 217 |
| Principal Property Tax Payers – Current Year and Nine Years Ago | 218 |
| Property Tax Levies and Collections – Last Ten Fiscal Years | 219 |
| Ratio of Outstanding Debt by Type – Last Ten Fiscal Years | 220 |
| Legal Debt Margin Information – Last Ten Fiscal Years | 221 |
| Demographic Statistics – Last Ten Calendar Years | 222 |
| Principal Employers – Current Year and Nine Years Ago | 223 |
| Full-time Equivalent County Government Employees by Function Last Ten Years | 224 |
| Operating Indicators by Function – Last Ten Years | 225 – 228 |
| Capital Indicators by Function – Last Ten Years | 229 |
| Miscellaneous Statistics | 230 |



INTRODUCTORY SECTION





WINNEBAGO COUNTY

— ILLINOIS —

March 27, 2020

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

We are pleased to submit the Comprehensive Annual Financial Report (CAFR) of the County of Winnebago, Illinois for the fiscal year ended September 30, 2019, as prepared by the County's Finance Department. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This CAFR is provided to fulfill that requirement for the fiscal year 2019. The financial statements included in the CAFR 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.

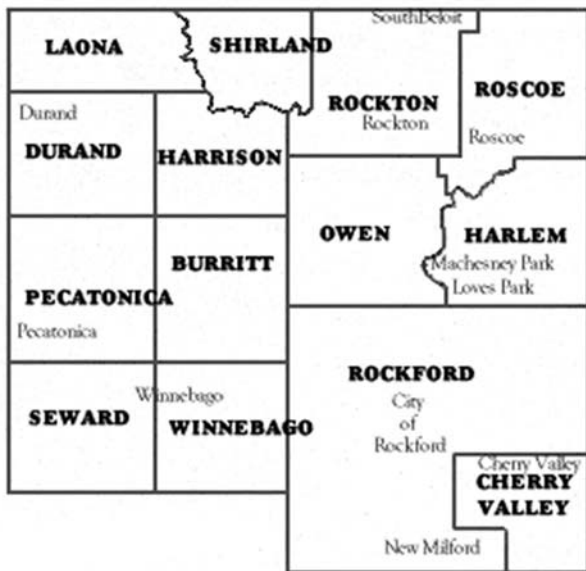
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital 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 xi - xxvii of the financial section of this report.

Profile and History of Winnebago County



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



Besides the 14 townships that Winnebago County is organized under, the County is divided into 20 County Board districts with 1 representative elected from each district. There are 10 other officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Board Chairman, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, States Attorney, and Treasurer. The County Administrator, County Board Chairman and, in some cases, the County Board appoint the departmental directors after conducting a search for the best candidate. A County Administrator is the chief administrative officer and prepares the annual budget, which is recommended to the County Board, implements policies and procedures, manages daily operations, and oversees department directors. The County provides a range of services for its citizens including law enforcement, construction and maintenance

of roads and bridges, property assessment and tax collection, official records, elections, document recording, planning and zoning, social service programs, judicial functions, health services, animal control services, emergency disaster and response planning, and environmental protection, groundwater protection, and the administrative functions to support all of these services.

ECONOMIC CONDITION OF WINNEBAGO COUNTY, ILLINOIS

Local Economy

The economic condition for the County has started to improve over previous years. Local unemployment has been reduced to a significant low. Commercial and industrial development has improved due to expansion of manufacturing plants and development outside of Rockford.

Single family housing starts have increased slightly, but multi-family dwelling units have increased for the rental markets.

The Belvidere Fiat Chrysler plant which is located adjacent to Winnebago County changed over production starting in January, 2017 from the Jeep Compass, Jeep Patriot and Dodge Dart to the Jeep Cherokee. Production at the plant was reduced by eliminating a shift (three to two) in 2019 due to a reduction in vehicle sales.

Major Initiatives for Winnebago County

The three area hospitals and supporting facilities continue to expand to not only serve County residents, but also residents from neighboring counties. In August, 2015, Mercy Rockford Health System announced plans to create one hospital on two campuses in Rockford, enhancing access and health care services for the Rockford community and surrounding areas. The new Mercy Rockford Health System formed by the merger of Mercy Health System and Rockford Health System in January 2015, plans to continue operating the current hospital campus on the west side of Rockford and has constructed a second campus on 263 acres at the intersection of East Riverside Boulevard and I-90. Estimated cost of the plan to develop the two campuses is \$400 million dollars. Development on the new hospital has been completed and operating since January 2019.

In 2018, Berner Foods began construction on a 675,000 square foot distribution center in the Village of Cherry Valley. The building was occupied in 2019 and has an estimated cost of \$12.4 million with an estimated 200 new jobs at the facility. Neighboring this property FedEx has increased their operation in 2018 by adding an additional assembly line to their distribution center. This additional assembly line had a project value of \$500,000.

Rockford has been expanding many of their existing businesses. A major draw to our region is the Chicago-Rockford International Airport. The Greater Rockford Airport Authority is driving several expansions. One is a \$10 million investment involving 400 new jobs around a 120,000 square foot construction. Secondly, they are also expanding the airport ramp in 2018 at a cost of \$3,500,000. The international airport sets our region apart from others by simple logistics for being able to haul cargo from greater distances and by multiple means, not just by trucks. Besides the success of the airport, Rockford fastener companies are continuing to succeed. Specialty Screw Corporation is expanding by 20,000 square feet with an investment of \$2.5 million and 10 new jobs. Rockford Ball Screw is also expanding their business by 30,000 square feet, 95 jobs and a \$4 million investment. Bergstrom, Inc. is investing \$2.5 million for a 100,000 square foot addition which would bring an expected 57 new jobs to this area relating to the plastic injection molding industry.

The City of Rockford long standing company (over 100 years in business), formerly, but still legally known as Hamilton Sundstrand, which currently goes under the name of Collins Aerospace is making a major investment to anchor themselves to the community long term. Collins Aerospace is investing \$50 million at one of its campus locations in Rockford to build an electric propulsion laboratory. The project will also require an estimated \$25-30

million in technology and training for the facility. It is conservatively estimated that this project will create an additional 50 jobs in and related to the engineering industry.

The City of Loves Park has seen growth through many developments in the past year. One of the largest developments to land here is Costco. Costco is conveniently located on the northeast corner of the interchange of East Riverside Blvd and Interstate 90. This development alone is anticipated to regularly capture customers within approximately 60 mile radius of this location and has an estimated project investment of \$20 million for the 165,000 square foot development which is inclusion of the main retail building and fuel station on the property. Costco is anticipating creating 200 jobs after the completion of the structures here and opened its doors in 2019. Directly north of the Costco development is another project. Siffron has constructed a 320,000 square foot distribution center. Danfoss, an engineering firm, is adding a 100,000 square foot warehouse facility to keep up with their growing demands for industrial power electronics. Not far from this location Northwest Bank has constructed a new 12,000 square foot building, creating 10 new jobs, and having an investment of approximately \$5,000,000. In 2014, Woodward, a leading manufacturer of aerospace products, opened a new 450,000 square foot facility in the County which will produce fuel pumps, air valves, and other components that help power the Boeing 787 Dreamliner and the Airbus 320, among other planes. Employment may increase by an additional 700 employees in the next six years.

Quantum Design, Inc. have consolidated three of their operating facilities into one, which is located in the Village of Machesney Park. This project investment has a total estimated cost of \$9,000,000, encompasses a 100,000 square foot building, and involves 100 jobs.

In the northern part of the County, Camping World constructed a 28,600 square foot building with a project estimate of \$3.5 million. Another Roscoe business that is thriving is FX3 Plastics Corporation, a company with its expertise in molding. FX3 Plastics Corporation has been growing and had to expand their operations by 15,000 square feet to endure their customers demand, which resulted in adding five new employees.

Along the Illinois and Wisconsin state line, the City of South Beloit has invested significant funds in its own community with the intent of future growth and expansion. The City is currently constructing a new facility to partial replace as well as expand the capability of its water treatment plant to its citizens. This project has an estimated cost of construction of \$5.5 million.

Overall in the Winnebago County region 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 potentials as well as new businesses looking to come to Winnebago County due to its central location hub of Chicago, Madison, and Milwaukee business sectors. The connectivity to Interstate 90 and Interstate 88 is a consistent regional strength that is being mentioned of this area.

Budget Policy

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

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

Independent Auditor's Report

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

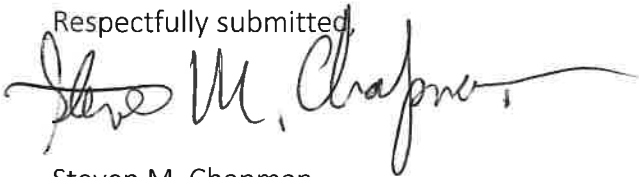
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for thirty years (fiscal year ended 1988-2003 and 2005-2018). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department 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,

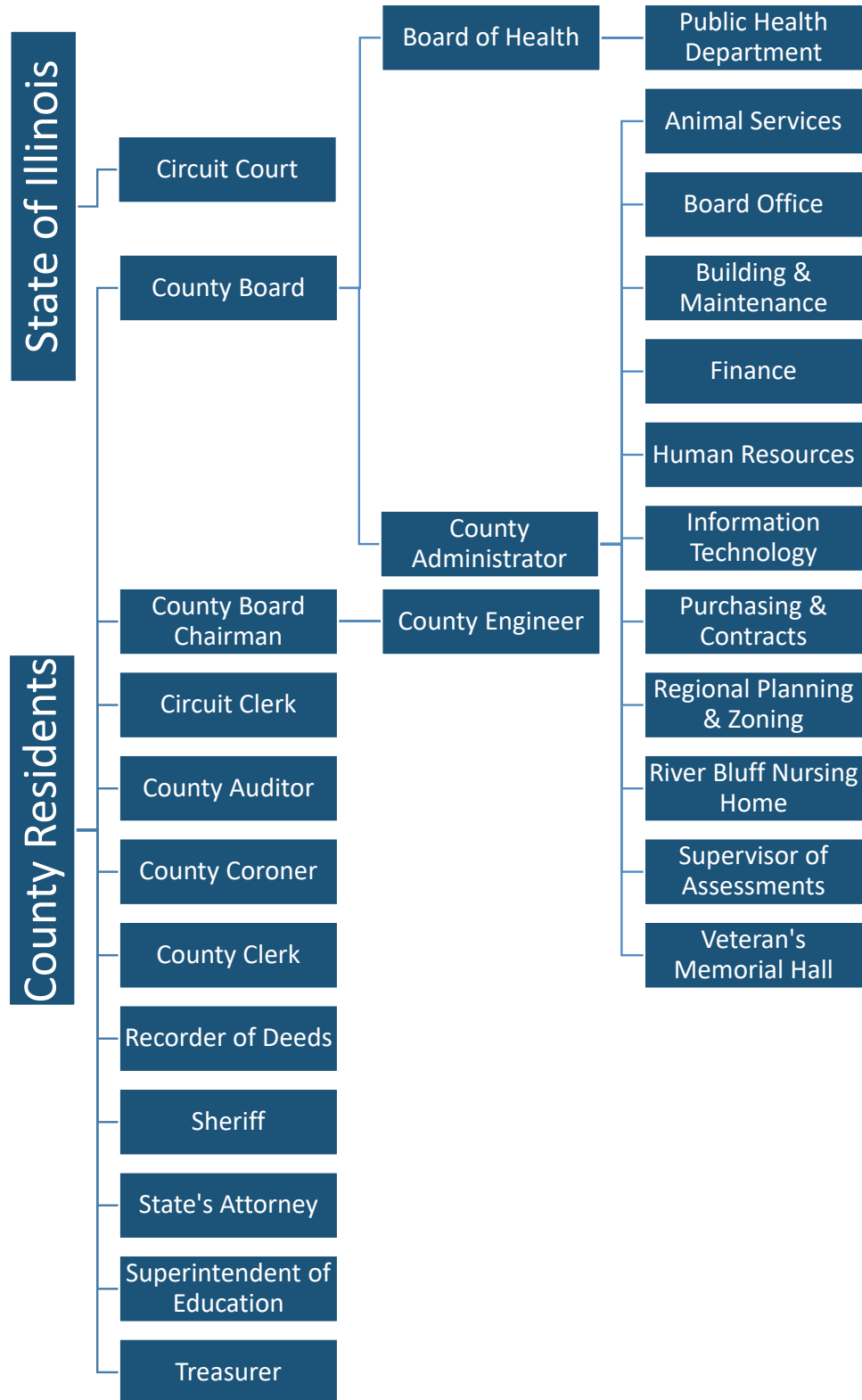
A handwritten signature in black ink that reads "Steven M. Chapman". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Steven M. Chapman
Interim County Administrator



WINNEBAGO COUNTY

— ILLINOIS —



County of Winnebago, Illinois

Principal Officials

September 30, 2019

County Board Members

Paul Arena
Jas Bilich
Aaron Booker
David Boomer
John Butitta
Jean Crosby
Dan Fellars
Dave Fiduccia
Burt Gerl
Angie Goral

Joe Hoffman
Dave Kelley
Keith McDonald
Tim Nabors
Dorothy Redd
Jaime Salgado
Steve Schultz
Dave Tassoni
Jim Webster
Fred Wescott

Other Elected Officials

Frank Haney, County Board Chairman
Marilyn Hite Ross, State's Attorney
William D. Crowley, County Auditor
Thomas A. Klein, Circuit Clerk
Eugene G. Doherty, Chief Judge of the Circuit Court
Lori Gummow, County Clerk
William Hintz, County Coroner
Nancy McPherson, County Recorder
Gary L. Caruana, County Sheriff
Scott Bloomquist, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

Steve Chapman, Interim County Administrator
Sandra Martell, Public Health Administrator
Carlos Molina, County Engineer (effective January 2020)
Joseph Vanderwerff, Sr., County Engineer (former)
Thomas Hodges, Supervisor of Assessments
Patricia McDiarmid, Nursing Home Administrator



Government Finance Officers Association

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

Presented to

**County of Winnebago
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Winnebago, Illinois, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County of Winnebago's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Winnebago, Illinois, as of September 30, 2019 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.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Winnebago's basic financial statements. The introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

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

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 27, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

September 30, 2019

This section of the County of Winnebago, Illinois' (the County) comprehensive annual financial report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended September 30, 2019. Additional information outside the scope of this analysis can be found in the Letter of Transmittal, located at the front of the comprehensive annual financial report, and the basic financial statements, including the accompanying notes to financial statements, which follows this section.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at September 30, 2019, by \$179.3 million. Of this amount, \$164.5 million represents net investment in capital assets, \$55.6 million represents net position restricted for specific activities, and \$(40.9) million represents unrestricted net deficit. Net position for governmental activities was \$171.6 million while net position for business-type activities was \$7.7 million, totaling \$179.3 million at September 30, 2019.
- The net position of the governmental type activities decreased 2.0% (\$3.4 million) and the business type activities decreased 11.1% (\$1.0 million), respectively.
- The program revenues of governmental activities increased \$111,470 or 0.2% from the amount reported in 2018. General revenues increased \$2.1 million or 2.3%. During the same period governmental activities expenses increased \$7.7 million or 5.4%.
- The County's governmental funds reported a combined ending fund balance of \$81.9 million as of September 30, 2019, compared to \$78.0 million as of September 30, 2018, which represents an increase of \$3.8 million or 4.9%. Approximately \$15.6 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 \$16.2 million or 34.5% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$15.7 million or 32.4% of total General Fund expenditures. During the fiscal year ended September 30, 2017, the County Board adopted a fund balance policy requiring the County to maintain unassigned fund balance in the General Fund to fund operations for a period of at least three months (25% of expenditures).

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2019

- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences, net other post-employment benefit obligations, and net pension liability) totaled \$154.6 million as of September 30, 2019 compared to \$128.4 million as of September 30, 2018 which represents an increase of \$26.2 million or 20.4%. The County issued pension obligation bonds totaling \$31.0 million, entered two new capital leases of \$1.3 million for the purchase of Highway Department equipment and ETSB equipment and entered a long-term obligation for additional ETSB equipment of \$5.1 million. Business-type activities long-term obligations (excluding unamortized premiums, compensated absences, early retirement incentive, net other post-employment benefit obligations, and net pension liability) totaled \$0.6 million as of September 30, 2019 compared to \$0.8 million as of September 30, 2018, which represents a decrease of \$0.2 million or 24.2%. There were no issuances for business-type activities during fiscal year 2019.

Overview of the Financial Statements

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

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

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

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

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2019

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

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

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

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

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

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

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2019

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

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

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

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

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

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

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

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

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

The notes to the financial statements can be found on pages 14 - 67 of this report.

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

September 30, 2019

Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the 2012G Alternate Revenue Bond, Juvenile Justice Center Remodel Fund, Jail Medical Cost Fund, State's Attorney Automation Fund, Court Appointed Special Advocate Fund, Circuit Clerk Electronic Citation Fund, Specialty Courts Fund, Court Services Grants Fund, Public Defender Fund, 2017A Project Fund, 2018 Pension Bond Fund, and Circuit Clerk Operations and Administration 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 68 - 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 \$179.3 million at the close of the most recent fiscal year. Net position decreased \$4.4 million from \$183.6 million to \$179.3 million or (2.4)% from the prior year.

Approximately 91.8% of the County's net position reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

| County of Winnebago Net Position (Expressed in Thousands of Dollars) | | | | | | |
|---|--------------------------------|-------------|---------------------------------|-------------|-------------------|-------------|
| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Total</i> | |
| | <i>2019</i> | <i>2018</i> | <i>2019</i> | <i>2018</i> | <i>2019</i> | <i>2018</i> |
| Current and other assets | \$ 135,031 | \$ 130,152 | \$ 6,974 | \$ 9,919 | \$ 142,005 | \$ 140,071 |
| Capital assets | 251,179 | 262,711 | 6,575 | 7,215 | 257,754 | 269,926 |
| Total assets | 386,210 | 392,863 | 13,549 | 17,134 | 399,759 | 409,997 |
| Deferred outflows of resources | 41,495 | 9,592 | 3,292 | 554 | 44,787 | 10,146 |
| Current liabilities | 22,035 | 23,504 | 2,738 | 2,947 | 24,773 | 26,451 |
| Noncurrent liabilities | 190,201 | 141,903 | 3,819 | 1,580 | 194,020 | 143,483 |
| Total liabilities | 212,236 | 165,407 | 6,557 | 4,527 | 218,793 | 169,934 |
| Deferred inflows of resources | 43,899 | 62,066 | 2,588 | 4,501 | 46,487 | 66,567 |
| Net position: | | | | | | |
| Net investment in capital assets | 158,610 | 160,694 | 5,937 | 6,373 | 164,547 | 167,067 |
| Restricted | 55,543 | 56,490 | 56 | 1,076 | 55,599 | 57,566 |
| Unrestricted | (42,583) | (42,202) | 1,703 | 1,211 | (40,880) | (40,991) |
| Total net position | \$ 171,570 | \$ 174,982 | \$ 7,696 | \$ 8,660 | \$ 179,266 | \$ 183,642 |

Net position of the County's governmental activities decreased by 2.0% (\$171.6 million at September 30, 2019 compared to \$175.0 million at September 30, 2018). 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 0.9% (\$42.6) million at September 30, 2019 compared to (\$42.2) million at September 30, 2018). Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities decreased by 1.7% or \$947,000. The invested in capital assets, net of related debt category decreased by 1.3% or \$2.1 million.

Net position of business-type activities decreased by 11.1% in 2019. The County generally can only use net position of these funds to finance the continuing operations of River Bluff Nursing Home and the operations of 555 North Court Street building.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

| County of Winnebago Change in Net Position (Expressed in Thousands of Dollars) | | | | | | |
|---|--------------------------------|-------------------|---------------------------------|-----------------|-------------------|-------------------|
| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Total</i> | |
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Fines, fees, charges for services | \$ 37,980 | \$ 38,235 | \$ 12,702 | \$ 13,232 | \$ 50,682 | \$ 51,467 |
| Operating grants and contributions | 16,470 | 16,103 | - | - | 16,470 | 16,103 |
| Capital grants and contributions | - | - | - | - | - | - |
| General revenues: | | | | | | |
| Taxes | 90,545 | 89,146 | 1,834 | 1,843 | 92,379 | 90,989 |
| Miscellaneous | 2,218 | 1,821 | 13 | - | 2,231 | 1,821 |
| Unrestricted investment earnings | 638 | 344 | - | - | 638 | 344 |
| Total revenues | 147,851 | 145,649 | 14,549 | 15,075 | 162,400 | 160,724 |
| Expenses: | | | | | | |
| Government activities: | | | | | | |
| General government | 31,322 | 25,059 | - | - | 31,322 | 25,059 |
| Public safety | 63,631 | 70,960 | - | - | 63,631 | 70,960 |
| Highway and streets | 14,611 | 14,672 | - | - | 14,611 | 14,672 |
| Health and welfare | 16,739 | 13,201 | - | - | 16,739 | 13,201 |
| Judicial | 19,971 | 16,112 | - | - | 19,971 | 16,112 |
| Interest on long-term debt | 4,989 | 3,565 | - | - | 4,989 | 3,565 |
| Nursing home | - | - | 15,107 | 16,083 | 15,107 | 16,083 |
| Court Street activities | - | - | 406 | 471 | 406 | 471 |
| Total expenses | 151,263 | 143,569 | 15,513 | 16,554 | 166,776 | 160,123 |
| Increase (decrease) in net position before transfers | (3,412) | 2,080 | (964) | (1,479) | (4,376) | 601 |
| Transfers | - | - | - | - | - | - |
| Net increase (decrease) in net position | (3,412) | 2,080 | (964) | (1,479) | (4,376) | 601 |
| Net position, October 1, as originally reported | 174,982 | 177,276 | 8,660 | 10,681 | 183,642 | 187,957 |
| Restatement | - | (4,374) | - | (542) | - | (4,916) |
| Net position, October 1, as restated | 174,982 | 172,902 | 8,660 | 10,139 | 183,642 | 183,041 |
| Net position, September 30 | \$ 171,570 | \$ 174,982 | \$ 7,696 | \$ 8,660 | \$ 179,266 | \$ 183,642 |

County of Winnebago, Illinois

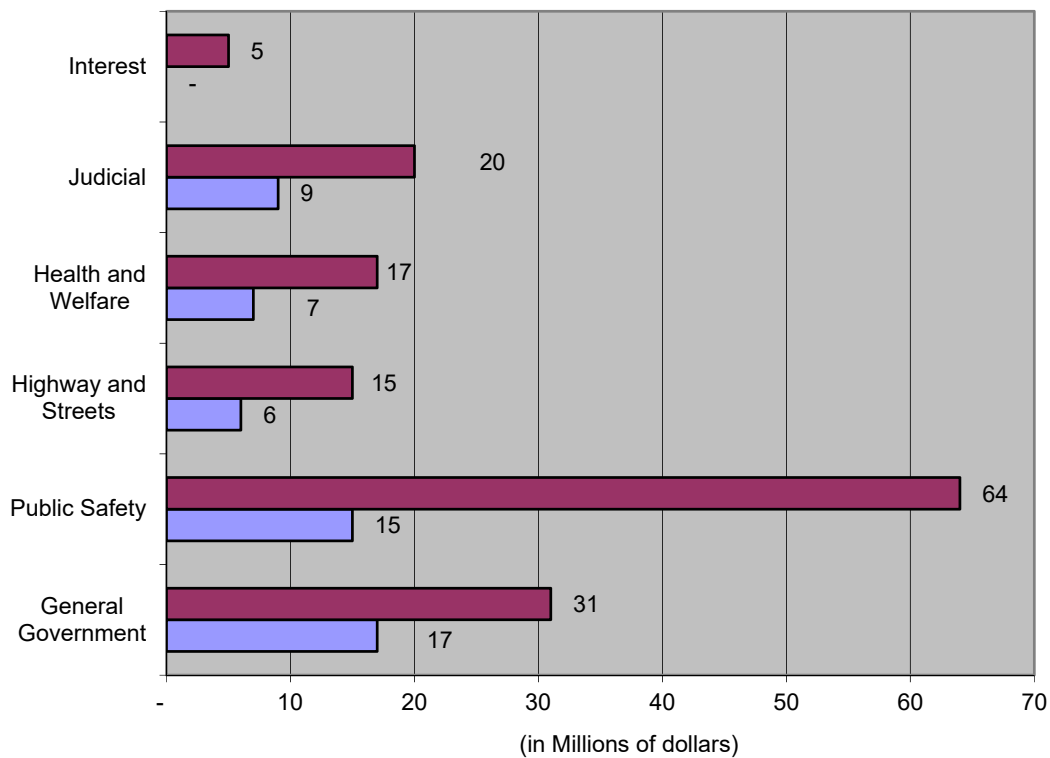
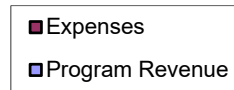
Management's Discussion and Analysis (Unaudited)

September 30, 2019

- Governmental activities.** Governmental-type activities decreased the County's total net position by \$3.4 million, accounting for 78.0% of the decrease in total government-wide net position.

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

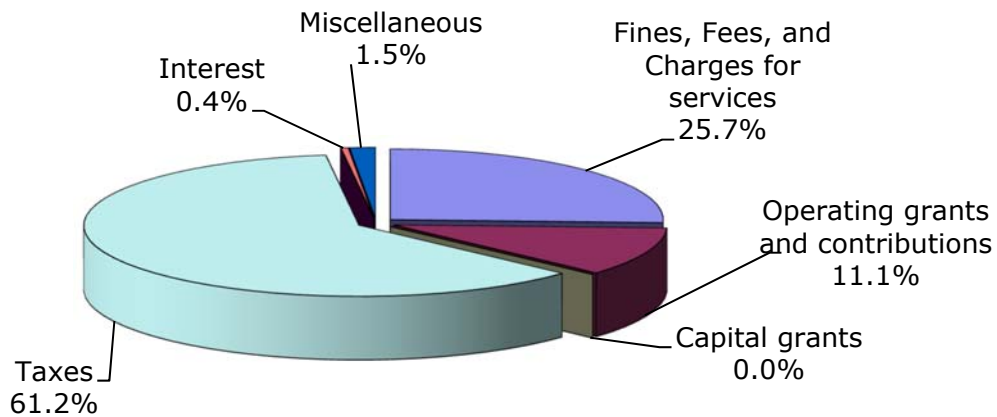
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

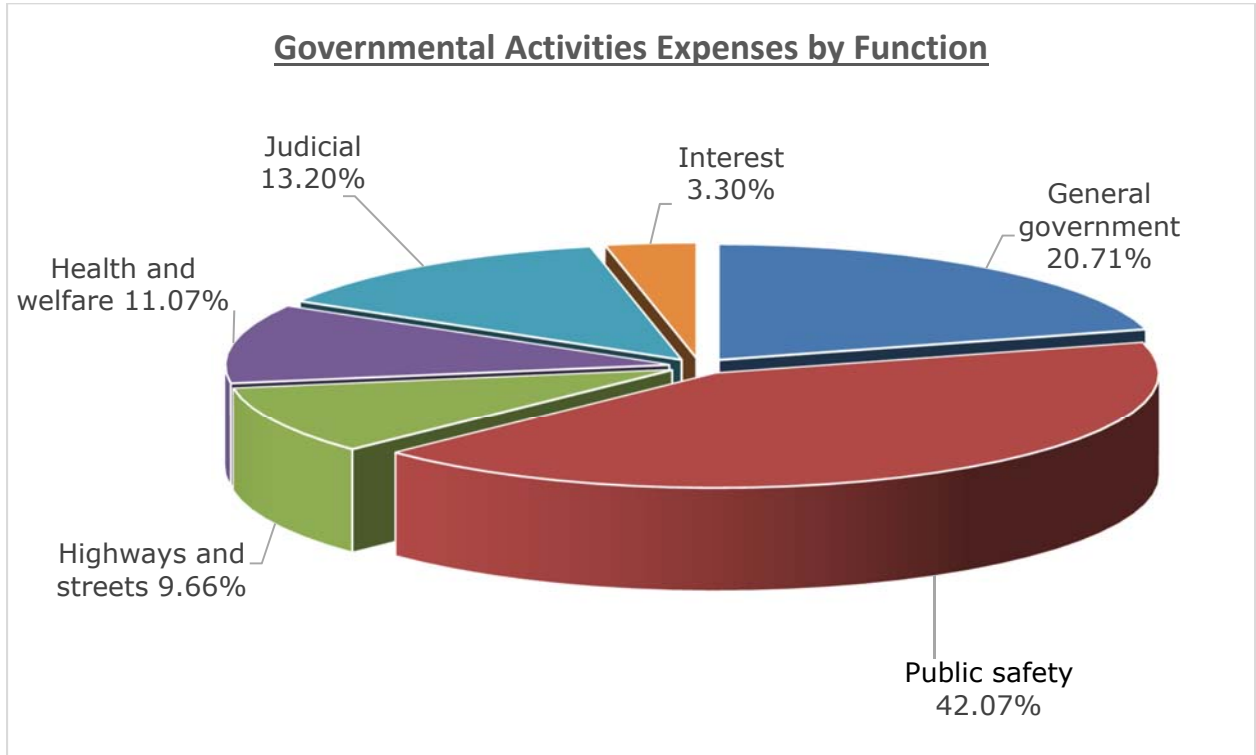
The following chart shows the percent of the total for each source of revenue supporting governmental activities.

Governmental Activities Revenue by Source



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

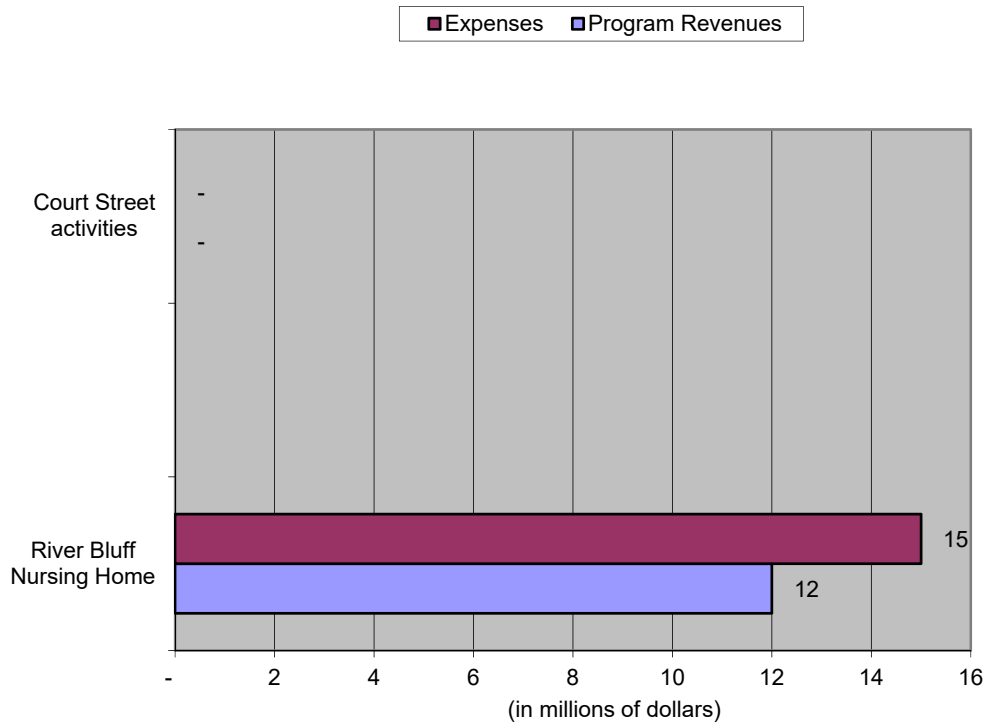
The following chart shows the percent of the total for each functional expense of the governmental activities.



Business-type activities. Business-type activities decreased the County's net position by \$1.0 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

Business-type Activities Expenses and Program Revenues



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2019 amounted to \$257.8 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 4.5%.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

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

| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Totals</i> | |
|--------------------------|--------------------------------|-------------|---------------------------------|-------------|---------------|-------------|
| | <i>2019</i> | <i>2018</i> | <i>2019</i> | <i>2018</i> | <i>2019</i> | <i>2018</i> |
| Land | \$ 20.9 | \$ 20.9 | \$ 0.3 | \$ 0.3 | \$ 21.2 | \$ 21.2 |
| Buildings | 222.0 | 221.9 | 16.4 | 16.4 | 238.4 | 238.3 |
| Improvements | 0.6 | 0.6 | - | - | 0.6 | 0.6 |
| Equipment | 45.3 | 44.3 | 2.2 | 2.2 | 47.5 | 46.5 |
| Infrastructure | 196.0 | 195.0 | - | - | 196.0 | 195.0 |
| Construction-in-progress | 1.4 | 1.6 | - | - | 1.4 | 1.6 |
| Subtotal | 486.2 | 484.3 | 18.9 | 18.9 | 505.1 | 503.2 |
| Accumulated Depreciation | (235.0) | (221.5) | (12.3) | (11.7) | (247.3) | (233.2) |
| Totals | \$ 251.2 | \$ 262.8 | \$ 6.6 | \$ 7.2 | \$ 257.8 | \$ 270.0 |

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

- Road projects, including Baxter Rd improvements
- Replacement of dump trucks at the Highway Department

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 37-38, Note IV.D.

Bonded Debt. At the end of the current fiscal year, The County had \$130.2 million in bonds outstanding versus \$110.1 million last year, an increase of 18.3%, as shown in the table below.

The County issued pension obligation bonds in the amount of \$31.0 million during fiscal year 2019.

Outstanding Debt, at Year-end
(In Thousands)

| | Governmental Activities | | Business-type Activities | | Totals | |
|--------------------------|-------------------------|-------------|--------------------------|-------------|-------------|-------------|
| | <i>2019</i> | <i>2018</i> | <i>2019</i> | <i>2018</i> | <i>2019</i> | <i>2018</i> |
| General obligation bonds | \$ 12,109 | \$ 14,326 | \$ 611 | \$ 804 | \$ 12,720 | \$ 15,130 |
| Alternate revenue bonds | 112,525 | 89,095 | - | - | 112,525 | 89,095 |
| Unamortized bond premium | 4,937 | 5,805 | 27 | 38 | 4,964 | 5,843 |
| Totals | \$ 129,571 | \$ 109,226 | \$ 638 | \$ 842 | \$ 130,209 | \$ 110,068 |

The County's general obligation bond rating from Moody's is Aa2. Other obligations include capital leases, 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.

County of Winnebago, Illinois

Management's Discussion and Analysis

(Unaudited)

September 30, 2019

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 41-50, Note IV F. through J.

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

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 2019 recorded an increase of \$3.9 million over the fiscal year 2018 balance. The County has maintained the level of unrestricted fund balance in the General Fund at a target reserve of three months, as defined in the County's fund balance policy. In fiscal year 2018, the General Fund recorded an increase of \$2.4 million from the previous year. Revenues decreased \$0.1 million from 2018 to 2019. Major changes in revenue for fiscal year 2019 as compared to fiscal year 2018 include: increased state income tax allotment of \$705,000; increased investment income of \$233,000; increased replacement tax allotments of \$1.3 million; decreased licenses and permits revenue of \$234,000; decreased fines and forfeitures of \$296,000; decreased charges for services of \$739,000 (due in a large part to the commission revenue on inmate phones and tablets being recorded in the Sheriff's Commissary Fund beginning January 2019).

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 2018 and 2019 tax levy. Equalized assessed value increased 4% amid a slightly declining population. Expenditures decreased by \$1.5 million which was primarily due to reductions in departmental budgets due to previous deficit budgets and the outlook on General Fund revenue streams.

The Public Safety Sales Tax Fund reported an ending fund balance of \$5.4 million which is a decrease of \$4.6 million from the prior year. Total revenues decreased \$.2 million. Total expenditures increased \$2.2 million with an additional increase of transfers for debt service payments of \$473,000.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$81.9 million, an increase of \$3.8 million in comparison with the prior year's balance. Approximately 19.1% of this total amount (\$15.6 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$5.3 million) is assigned for animal services and capital projects. The remainder of fund balance (\$60.9 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 (\$9.8 million), public safety (\$13.5 million), highways and streets (\$9.6 million) or is restricted for other purposes such as advances, capital improvements, health and welfare, retirement, economic development, etc. (\$28.0 million).

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

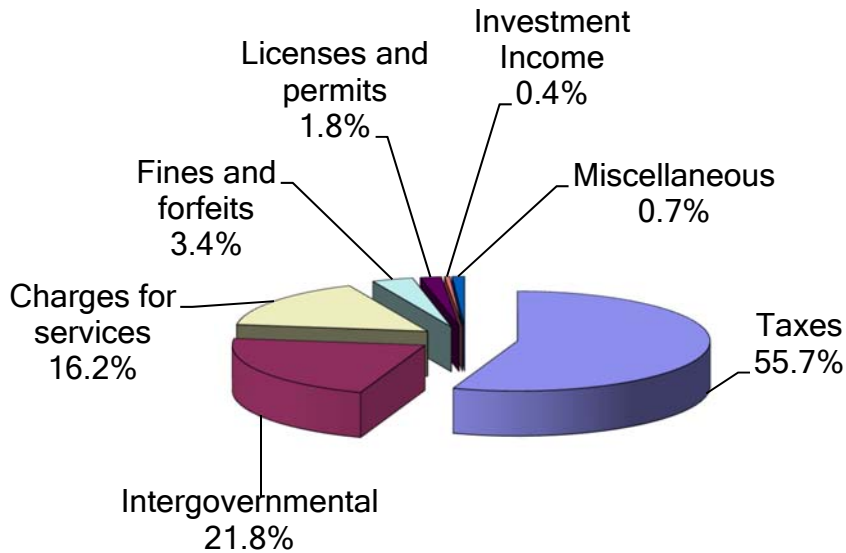
September 30, 2019

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2019 and 2018.

(\$000 omitted)

| <u>Revenue by Source:</u> | <u>2019</u> | <u>2018</u> | <u>% change</u> |
|---------------------------|-------------------|-------------------|-----------------|
| Taxes | \$ 81,105 | \$ 81,087 | 0.0% |
| Intergovernmental | 31,689 | 31,077 | 2.0% |
| Charges for services | 23,547 | 23,272 | 1.2% |
| Fines and forfeitures | 5,016 | 5,517 | -9.1% |
| Licenses and permits | 2,559 | 2,801 | -8.6% |
| Investment income | 638 | 344 | 85.5% |
| Miscellaneous | 1,127 | 1,624 | -30.6% |
| | <u>\$ 145,681</u> | <u>\$ 145,722</u> | <u>0.0%</u> |

2019 Revenue by Source

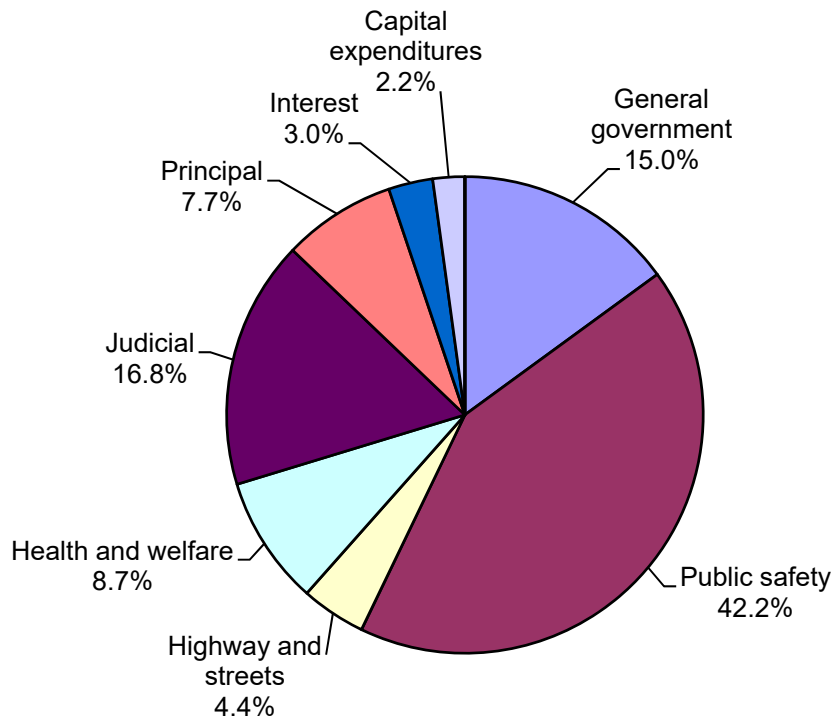


County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

(\$000 omitted)

| <i>Expenditures by Function:</i> | <i>2019</i> | <i>2018</i> | <i>% change</i> |
|------------------------------------|-------------------|-------------------|-----------------|
| General government | \$ 26,117 | \$ 22,207 | 17.6% |
| Public safety | 73,643 | 56,604 | 30.1% |
| Highway and streets | 7,674 | 6,140 | 25.0% |
| Health and welfare | 15,283 | 10,886 | 40.4% |
| Judicial | 29,409 | 23,862 | 23.2% |
| Debt service: | | | |
| Principal | 13,417 | 12,281 | 9.3% |
| Interest | 5,238 | 4,160 | 25.9% |
| Capital expenditures | 3,787 | 4,972 | -23.8% |
| Contributions to other governments | - | - | 100.0% |
| | \$ 174,568 | \$ 141,112 | 23.7% |

2019 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position decreased \$1.0 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 | \$ 13,392 | \$ 3,400 |
| Net position | 4,317 | 3,380 |
| Change in net position | (1,042) | 79 |
| Return on ending net position | -24.1% | 2.3% |

River Bluff Nursing Home experienced a decrease in net position of \$1.0 million due to a decrease in census as well as an unfavorable composition of private pay, Medicare and Medicaid residents and increased use of temporary staffing agencies due to staffing shortages.

General Fund Budgetary Highlights. The County made several revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 0.4% or \$200,000. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 96.4% of the final amount appropriated in the General Fund during fiscal year 2019.

2019 General Fund revenues actual to budget reflected a positive variance of \$1,545,000. The various taxes had a positive variance of \$114,000. Intergovernmental revenues were \$2,590,000 higher than anticipated due to state income tax allotments and replacement tax allotments higher than anticipated and other intergovernmental revenues were \$848,000 under budget. Charges for services were \$176,000 over budget due to increased federal inmate revenue, revenue stamp proceeds, and collector indemnity. Other revenue was \$489,000 under budget.

General Fund expenditures actual to budget reflected a negative variance of \$1,768,000. Most departments operated below appropriated amounts during the fiscal year.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2019

Economic Factors and Next Year's Budgets and Rates. The County's 2020 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 2020 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 5.4%.
- For the third year in a row, the County Board approved to increase the tax levy for the change attributable to new construction.
- One-percent sales tax is projected to increase by 16.0% over the 2019 budgeted revenue.
- Quarter-cent sales tax revenue is projected to increase by 2.9% over the 2019 budgeted revenue.
- State income tax revenue is projected to increase by 14.7% over the 2019 budgeted revenue.
- Replacement tax allotments are projected to increase 83.3% over the 2019 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 Steven M. Chapman, Interim County Administrator/CFO, by calling (815) 319-4059, or by writing the Winnebago County Board Office at 404 Elm Street, Room 533, Rockford, Illinois 61101.

BASIC FINANCIAL STATEMENTS

County of Winnebago, Illinois
Statement of Net Position

As of September 30, 2019

| | Governmental Activities | Business-Type Activities | Total |
|--|----------------------------|-----------------------------|-----------------------|
| Assets | | | |
| Current assets | | | |
| Cash and investments | \$ 61,086,007 | \$ 785,239 | \$ 61,871,246 |
| Net receivables | 52,841,498 | 9,269,300 | 62,110,798 |
| Receivable from other governments | 15,985,791 | 3,380 | 15,989,171 |
| Internal balances | 3,242,710 | (3,242,710) | - |
| Prepaid items | 230,502 | - | 230,502 |
| Inventory | 490,949 | 102,536 | 593,485 |
| Total current assets | 133,877,457 | 6,917,745 | 140,795,202 |
| Noncurrent assets | | | |
| Restricted cash and investments | - | 55,873 | 55,873 |
| Other assets | 200,000 | - | 200,000 |
| Long-term receivables, net | 953,564 | - | 953,564 |
| Capital assets not being depreciated | 22,301,668 | 265,268 | 22,566,936 |
| Capital assets being depreciated, net | 228,877,245 | 6,310,161 | 235,187,406 |
| Total noncurrent assets | 252,332,477 | 6,631,302 | 258,963,779 |
| Total assets | 386,209,934 | 13,549,047 | 399,758,981 |
| Deferred outflows of resources | | | |
| Deferred charge on refunding | 1,646,317 | - | 1,646,317 |
| Other post-employment benefit items | 422,361 | 50,676 | 473,037 |
| Pension items - IMRF | 39,425,863 | 3,241,583 | 42,667,446 |
| Total deferred outflows of resources | 41,494,541 | 3,292,259 | 44,786,800 |
| Total assets and deferred outflows of resources | 427,704,475 | 16,841,306 | 444,545,781 |
| Liabilities | | | |
| Current liabilities | | | |
| Accounts payable | 5,986,245 | 1,887,444 | 7,873,689 |
| Accrued payroll | 1,334,476 | 135,330 | 1,469,806 |
| Payable to other governments | - | 466,962 | 466,962 |
| Accrued interest payable | 1,252,391 | 4,580 | 1,256,971 |
| Contract retainage | 37,614 | - | 37,614 |
| Current portion of long-term liabilities | 13,424,563 | 243,906 | 13,668,469 |
| Total current liabilities | 22,035,289 | 2,738,222 | 24,773,511 |
| Noncurrent liabilities | | | |
| Bonds, capital leases, commitments, and loans payable | 146,729,064 | 441,017 | 147,170,081 |
| Claims and judgments | 3,928,023 | - | 3,928,023 |
| Compensated absences | 2,640,965 | 187,487 | 2,828,452 |
| Unearned revenue | 26,056 | - | 26,056 |
| Net pension liability | 30,438,109 | 2,417,882 | 32,855,991 |
| Other post-employment benefit obligation | 6,438,615 | 772,493 | 7,211,108 |
| Total noncurrent liabilities | 190,200,832 | 3,818,879 | 194,019,711 |
| Total liabilities | 212,236,121 | 6,557,101 | 218,793,222 |
| Deferred inflows of resources | | | |
| Property taxes levied for next period | 37,009,170 | 1,831,500 | 38,840,670 |
| Other post-employment benefit items | 95,226 | 11,426 | 106,652 |
| Pension items - IMRF | 6,794,282 | 744,631 | 7,538,913 |
| Total deferred inflows of resources | 43,898,678 | 2,587,557 | 46,486,235 |
| Total liabilities and deferred inflows of resources | 256,134,799 | 9,144,658 | 265,279,457 |
| Net position | | | |
| Net investment in capital assets | 158,609,997 | 5,937,378 | 164,547,375 |
| Restricted for | | | |
| Economic development | 1,930,411 | - | 1,930,411 |
| Capital improvements | 742,916 | - | 742,916 |
| Highways and streets | 10,105,516 | - | 10,105,516 |
| Public safety | 13,789,347 | - | 13,789,347 |
| Health and welfare | 9,732,637 | - | 9,732,637 |
| Judicial purposes | 2,063,800 | - | 2,063,800 |
| Equipment replacement | 477,552 | - | 477,552 |
| Tort liability | 646,108 | - | 646,108 |
| Retirement | 7,238,333 | - | 7,238,333 |
| Debt service | 8,517,580 | - | 8,517,580 |
| Foreclosure remediation | 95,438 | - | 95,438 |
| City election | 571 | - | 571 |
| Animal services | 202,827 | - | 202,827 |
| Patient trust funds - expendable | - | 55,873 | 55,873 |
| Unrestricted (deficit) | (42,583,357) | 1,703,397 | (40,879,960) |
| Total net position | \$ 171,569,676 | \$ 7,696,648 | \$ 179,266,324 |

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Activities

For The Year Ended September 30, 2019

| Functions and Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | Total |
|---------------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-----------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | |
| Governmental activities: | | | | | | | |
| General government | \$ 31,321,730 | \$ 16,789,265 | \$ 106,793 | \$ - | \$ (14,425,672) | \$ - | \$ (14,425,672) |
| Public safety | 63,631,103 | 12,588,972 | 2,203,542 | - | (48,838,589) | - | (48,838,589) |
| Highway and streets | 14,610,822 | 448,581 | 5,799,206 | - | (8,363,035) | - | (8,363,035) |
| Health and welfare | 16,738,770 | 1,427,761 | 5,694,100 | - | (9,616,909) | - | (9,616,909) |
| Judicial | 19,971,170 | 6,725,251 | 2,665,874 | - | (10,580,045) | - | (10,580,045) |
| Interest on long-term liabilities | 4,989,083 | - | - | - | (4,989,083) | - | (4,989,083) |
| Total governmental activities | 151,262,678 | 37,979,830 | 16,469,515 | - | (96,813,333) | - | (96,813,333) |
| Business-type activities: | | | | | | | |
| Nursing home | 15,106,605 | 12,217,318 | - | - | - | (2,889,287) | (2,889,287) |
| Court Street activities | 406,035 | 485,261 | - | - | - | 79,226 | 79,226 |
| Total business-type activities | 15,512,640 | 12,702,579 | - | - | - | (2,810,061) | (2,810,061) |
| Total | \$ 166,775,318 | \$ 50,682,409 | \$ 16,469,515 | \$ - | (96,813,333) | (2,810,061) | (99,623,394) |
| General revenues: | | | | | | | |
| Taxes: | | | | | | | |
| Property taxes | | | | | 36,883,164 | 1,834,284 | 38,717,448 |
| Sales taxes | | | | | 1,337,632 | - | 1,337,632 |
| Quarter-cent sales tax | | | | | 8,572,810 | - | 8,572,810 |
| Public safety sales tax | | | | | 28,447,956 | - | 28,447,956 |
| Use tax | | | | | 1,957,260 | - | 1,957,260 |
| Other taxes | | | | | 1,394,464 | - | 1,394,464 |
| Intergovernmental: | | | | | | | |
| Replacement taxes | | | | | 5,698,010 | - | 5,698,010 |
| Shared income taxes | | | | | 6,253,728 | - | 6,253,728 |
| Miscellaneous | | | | | 2,218,148 | 12,861 | 2,231,009 |
| Investment income | | | | | 637,777 | - | 637,777 |
| Total general revenues | | | | | 93,400,949 | 1,847,145 | 95,248,094 |
| Change in net position | | | | | (3,412,384) | (962,916) | (4,375,300) |
| Net position, beginning | | | | | 174,982,060 | 8,659,564 | 183,641,624 |
| Net position - ending | | | | | \$ 171,569,676 | \$ 7,696,648 | \$ 179,266,324 |

See accompanying notes to financial statements.

County of Winnebago, Illinois
Balance Sheet
Governmental Funds

As of September 30, 2019

| | General Fund | Public Safety Sales Tax Fund | Illinois Municipal Retirement Fund |
|--|----------------------|---------------------------------------|---|
| Assets | | | |
| Cash and investments | \$ 7,320,695 | \$ - | \$ 4,235,727 |
| Receivables, net | 21,441,486 | 8,143 | 6,420,007 |
| Receivables from other governments | 831,978 | 7,154,003 | 10,954 |
| Due from other funds | 2,286,104 | - | - |
| Advances to other funds | 4,272,385 | - | - |
| Notes receivable, net | - | - | - |
| Long-term receivable | - | - | - |
| Prepaid items | 48,844 | - | - |
| Inventory | 3,985 | - | - |
| Other assets | 200,000 | - | - |
| Total assets | \$ 36,405,477 | \$ 7,162,146 | \$ 10,666,688 |
| Liabilities | | | |
| Accounts payable | \$ 1,171,489 | \$ 306,250 | \$ 926,129 |
| Accrued payroll | 439,860 | 614,554 | - |
| Due to other funds | - | - | - |
| Unearned revenue | - | - | - |
| Advances from other funds | - | 812,462 | - |
| Contract retainage | - | - | - |
| Total liabilities | 1,611,349 | 1,733,266 | 926,129 |
| Deferred inflows of resources | | | |
| Property taxes levied for next period | 13,053,295 | - | 5,164,830 |
| Unavailable revenue | 1,000,575 | - | - |
| Total deferred inflows of resources | 14,053,870 | - | 5,164,830 |
| Total liabilities and deferred inflows of resources | 15,665,219 | 1,733,266 | 6,090,959 |
| Fund balances | | | |
| Nonspendable for prepaids | 48,844 | - | - |
| Nonspendable for inventories | 3,985 | - | - |
| Nonspendable for advances | 4,272,385 | - | - |
| Restricted for economic development | - | - | - |
| Restricted for capital projects | - | - | - |
| Restricted for highways and streets | - | - | - |
| Restricted for public safety | - | 5,428,880 | - |
| Restricted for health and welfare | - | - | - |
| Restricted for judicial purposes | - | - | - |
| Restricted for equipment replacement | - | - | - |
| Restricted for retirement | - | - | 4,575,729 |
| Restricted for tort liability | - | - | - |
| Restricted for debt service | - | - | - |
| Restricted for foreclosure mediation | - | - | - |
| Restricted for city election | - | - | - |
| Restricted for animal services | - | - | - |
| Assigned | | | |
| Animal services | - | - | - |
| Capital projects | 200,000 | - | - |
| Unassigned (deficit) | 16,215,044 | - | - |
| Total fund balances | 20,740,258 | 5,428,880 | 4,575,729 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 36,405,477 | \$ 7,162,146 | \$ 10,666,688 |

| Tort Liability Fund | Other Governmental Funds | Total Governmental Funds |
|---------------------------|--------------------------------|--------------------------------|
| \$ - | \$ 43,560,777 | \$ 55,117,199 |
| 4,882,637 | 19,396,823 | 52,149,096 |
| 7,775 | 7,247,511 | 15,252,221 |
| - | - | 2,286,104 |
| - | - | 4,272,385 |
| - | 1,109,060 | 1,109,060 |
| - | 680,000 | 680,000 |
| - | 1,680 | 50,524 |
| - | 486,964 | 490,949 |
| - | - | 200,000 |
| \$ 4,890,412 | \$ 72,482,815 | \$ 131,607,538 |
| \$ 9,297 | \$ 3,099,470 | \$ 5,512,635 |
| - | 280,788 | 1,335,202 |
| 238,377 | 2,047,727 | 2,286,104 |
| - | 26,046 | 26,046 |
| - | 217,213 | 1,029,675 |
| - | 66,890 | 66,890 |
| 247,674 | 5,738,134 | 10,256,552 |
| 3,996,630 | 14,794,415 | 37,009,170 |
| - | 1,488,687 | 2,489,262 |
| 3,996,630 | 16,283,102 | 39,498,432 |
| 4,244,304 | 22,021,236 | 49,754,984 |
| - | 1,680 | 50,524 |
| - | 486,964 | 490,949 |
| - | - | 4,272,385 |
| - | 1,930,411 | 1,930,411 |
| - | 742,916 | 742,916 |
| - | 9,616,872 | 9,616,872 |
| - | 8,118,439 | 13,547,319 |
| - | 9,732,637 | 9,732,637 |
| - | 2,063,800 | 2,063,800 |
| - | 477,552 | 477,552 |
| - | 2,662,604 | 7,238,333 |
| 646,108 | - | 646,108 |
| - | 9,769,971 | 9,769,971 |
| - | 95,438 | 95,438 |
| - | 571 | 571 |
| - | 202,827 | 202,827 |
| - | 407,961 | 407,961 |
| - | 4,717,216 | 4,917,216 |
| - | (566,280) | 15,648,764 |
| 646,108 | 50,461,579 | 81,852,554 |
| \$ 4,890,412 | \$ 72,482,815 | \$ 131,607,538 |

See accompanying notes to financial statements.



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

As of September 30, 2019

Reconciliation to Government-Wide Statement of Net Position:

| | |
|--|------------------------------|
| Total Governmental Fund Balances | \$ 81,852,554 |
| 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. | 251,178,913 |
| Less internal service funds | (27,787) |
| Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. | 2,680,695 |
| Long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds. See Note II. A. | (166,328,689) |
| Less internal service funds | 1,840,660 |
| Net pension liability for IMRF is shown as liability on the statement of net position | (30,438,109) |
| Other post-employment benefits are shown as a liability on the statement of net position | (6,438,615) |
| 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 - other post employment benefits | 422,361 |
| Deferred outflows - pensions | 39,425,863 |
| Deferred inflows - pensions | (6,794,282) |
| Deferred inflows - other post employment benefits | (95,226) |
| 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. | 4,291,338 |
| Net Position of Governmental Activities | <u>\$ 171,569,676</u> |

See accompanying notes to financial statements.

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

For The Year Ended September 30, 2019

| | General Fund | Public Safety Sales Tax Fund |
|---|----------------------|---------------------------------------|
| Revenues | | |
| Taxes | \$ 24,302,084 | \$ 28,447,956 |
| Intergovernmental | 12,824,591 | 17,675 |
| Charges for services | 7,606,148 | - |
| Fines and forfeitures | 4,489,919 | - |
| Licenses and permits | 456,050 | - |
| Investment income | 498,230 | 45,411 |
| Miscellaneous | 124,362 | - |
| Total revenues | 50,301,384 | 28,511,042 |
| Expenditures | | |
| Current: | | |
| General government | 15,143,830 | - |
| Public safety | 18,751,528 | 22,447,235 |
| Highway and streets | - | - |
| Health and welfare | - | - |
| Judicial | 12,995,844 | 4,793,020 |
| Debt service: | | |
| Principal | 18,498 | 211,293 |
| Interest | 366 | 1,971 |
| Capital outlay | 93,609 | - |
| Total expenditures | 47,003,675 | 27,453,519 |
| Excess of revenues over (under) expenditures | 3,297,709 | 1,057,523 |
| Other financing sources (uses) | | |
| Property sales | 18,551 | - |
| Transfers in | 691,977 | - |
| Transfers (out) | (68,407) | (5,649,800) |
| Issuance of capital lease obligation | - | - |
| Issuance of pension bond | - | - |
| Total other financing sources (uses) | 642,121 | (5,649,800) |
| Net change in fund balances | 3,939,830 | (4,592,277) |
| Fund balances, beginning of period | 16,800,428 | 10,021,157 |
| Fund balances, ending | \$ 20,740,258 | \$ 5,428,880 |

| Illinois Municipal Retirement Fund | Tort Liability Fund | Other Governmental Funds | Total Governmental Funds |
|---|---------------------------|--------------------------------|--------------------------------|
| \$ 5,670,929 | \$ 4,003,485 | \$ 18,680,928 | \$ 81,105,382 |
| 1,434,114 | 7,377 | 17,405,244 | 31,689,001 |
| - | - | 15,940,359 | 23,546,507 |
| - | - | 526,416 | 5,016,335 |
| - | - | 2,103,152 | 2,559,202 |
| - | - | 94,136 | 637,777 |
| 444,048 | 88,969 | 469,819 | 1,127,198 |
| 7,549,091 | 4,099,831 | 55,220,054 | 145,681,402 |
| 3,010,617 | 2,628,501 | 5,333,671 | 26,116,619 |
| 21,294,188 | - | 11,149,888 | 73,642,839 |
| 1,026,741 | - | 6,647,897 | 7,674,638 |
| 4,356,521 | - | 10,926,252 | 15,282,773 |
| 5,953,674 | - | 5,666,301 | 29,408,839 |
| - | - | 13,187,777 | 13,417,568 |
| 623,075 | - | 4,612,742 | 5,238,154 |
| - | - | 3,693,435 | 3,787,044 |
| 36,264,816 | 2,628,501 | 61,217,963 | 174,568,474 |
| (28,715,725) | 1,471,330 | (5,997,909) | (28,887,072) |
| - | - | 397,766 | 416,317 |
| - | - | 13,020,301 | 13,712,278 |
| (1,674,556) | (960,850) | (5,358,665) | (13,712,278) |
| - | - | 1,309,790 | 1,309,790 |
| 31,005,000 | - | - | 31,005,000 |
| 29,330,444 | (960,850) | 9,369,192 | 32,731,107 |
| 614,719 | 510,480 | 3,371,283 | 3,844,035 |
| 3,961,010 | 135,628 | 47,090,296 | 78,008,519 |
| \$ 4,575,729 | \$ 646,108 | \$ 50,461,579 | \$ 81,852,554 |

See accompanying notes to financial statements.

County of Winnebago, Illinois
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities

For The Year Ended September 30, 2019

Reconciliation to Government-Wide Statement of Activities:

| | |
|---|-----------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 3,844,035 |
| 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 | \$ 3,787,044 |
| Less: Some items are reported as capital outlay but are not capitalized | (818,525) |
| Depreciation is reported in the government-wide statements | <u>(14,192,196)</u> |
| | (11,223,677) |
| The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense. | (290,127) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 1,752,575 |
| The change in deferred outflows of resources is reported only in the statement of activities. | |
| Deferred outflows - other post-employment benefits | (37,968) |
| Deferred outflows - IMRF | 32,288,874 |
| 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 II. B. | (26,201,992) |
| 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 II. B. | 501,635 |
| The change in net pension liability for IMRF is reported only in the statement of activities. | (23,092,510) |
| The change in deferred inflows of resources and deferred outflows of resources is reported only in the statement of activities. | |
| Deferred inflows - other post-employment benefits | 14,544 |
| Deferred inflows - IMRF | 18,335,946 |
| 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. | 370,758 |
| Changes in other long term liabilities are reported only in the statement of activities | |
| Other post-employment benefit obligation (OPEB) | (55,460) |
| Early retirement incentive | <u>380,983</u> |
| Change in Net Position of Governmental Activities | \$ (3,412,384) |

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Net Position
Proprietary Funds

As of September 30, 2019

| | Business-Type Activities | | | Governmental |
|---|--------------------------|--------------------------|----------------------|---------------------|
| | River Bluff | 555 North | Total | Internal |
| | Nursing Home Fund | Court Operations Fund | | Service Funds |
| Assets and deferred outflows of resources | | | | |
| Current assets | | | | |
| Cash and investments | \$ - | \$ 785,239 | \$ 785,239 | \$ 5,968,808 |
| Receivables, net | 9,269,300 | - | 9,269,300 | 587,746 |
| Receivable from other governments | 3,380 | - | 3,380 | 2,730 |
| Prepaid items | - | - | - | 179,978 |
| Inventory | 102,536 | - | 102,536 | - |
| Total current assets | 9,375,216 | 785,239 | 10,160,455 | 6,739,262 |
| Noncurrent assets | | | | |
| Restricted cash and investments | 55,873 | - | 55,873 | - |
| Capital assets not being depreciated | 265,268 | - | 265,268 | - |
| Capital assets being depreciated, net | 3,695,736 | 2,614,425 | 6,310,161 | 27,787 |
| Total noncurrent assets | 4,016,877 | 2,614,425 | 6,631,302 | 27,787 |
| Total assets | 13,392,093 | 3,399,664 | 16,791,757 | 6,767,049 |
| Deferred outflows of resources | | | | |
| Other post-employment benefit items | 50,676 | - | 50,676 | - |
| Pension items - IMRF | 3,241,583 | - | 3,241,583 | - |
| Total deferred outflows of resources | 3,292,259 | - | 3,292,259 | - |
| Total asset and deferred outflows of resources | \$ 16,684,352 | \$ 3,399,664 | \$ 20,084,016 | \$ 6,767,049 |
| Liabilities, deferred inflows of resources, and net position | | | | |
| Current liabilities | | | | |
| Accounts payable | \$ 1,867,873 | \$ 19,571 | \$ 1,887,444 | \$ 443,608 |
| Accrued payroll | 135,330 | - | 135,330 | - |
| Accrued interest payable | 4,580 | - | 4,580 | - |
| Payable to other governments | 466,962 | - | 466,962 | - |
| Claims payable | - | - | - | 1,840,660 |
| Unearned revenue | - | - | - | 191,443 |
| Current portion of long-term liabilities | 243,906 | - | 243,906 | - |
| Total current liabilities | 2,718,651 | 19,571 | 2,738,222 | 2,475,711 |
| Noncurrent liabilities | | | | |
| Compensated absences | 187,487 | - | 187,487 | - |
| Advances from other funds | 3,242,710 | - | 3,242,710 | - |
| Net pension liability | 2,417,882 | - | 2,417,882 | - |
| Bonds payable | 441,017 | - | 441,017 | - |
| Other post-employment benefit obligation | 772,493 | - | 772,493 | - |
| Total noncurrent liabilities | 7,061,589 | - | 7,061,589 | - |
| Total liabilities | 9,780,240 | 19,571 | 9,799,811 | 2,475,711 |
| Deferred inflows of resources | | | | |
| Property taxes levied for next period | 1,831,500 | - | 1,831,500 | - |
| Other post-employment benefit items | 11,426 | - | 11,426 | - |
| Pension items - IMRF | 744,631 | - | 744,631 | - |
| Total deferred inflows of resources | 2,587,557 | - | 2,587,557 | - |
| Total liabilities and deferred inflows of resources | 12,367,797 | 19,571 | 12,387,368 | 2,475,711 |
| Net position | | | | |
| Net investment in capital assets | 3,322,953 | 2,614,425 | 5,937,378 | 27,787 |
| Restricted for patient funds - expendable | 55,873 | - | 55,873 | - |
| Unrestricted | 937,729 | 765,668 | 1,703,397 | 4,263,551 |
| Total net position | 4,316,555 | 3,380,093 | 7,696,648 | 4,291,338 |
| Total liabilities, deferred inflows of resources, and net position | \$ 16,684,352 | \$ 3,399,664 | \$ 20,084,016 | \$ 6,767,049 |

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds

For The Year Ended September 30, 2019

| | Business-Type Activities | | | Governmental |
|--|-------------------------------------|---------------------------------------|---------------------|------------------------------|
| | River Bluff Nursing Home Fund | 555 North Court Operations Fund | Total | Internal Service Funds |
| Operating revenues | | | | |
| Charges for services | \$ 12,217,318 | \$ 482,005 | \$ 12,699,323 | \$ 18,696,928 |
| Other | 12,861 | 3,256 | 16,117 | 774,681 |
| Total operating revenues | 12,230,179 | 485,261 | 12,715,440 | 19,471,609 |
| Operating expenses | | | | |
| Personnel | 6,970,501 | - | 6,970,501 | - |
| Supplies and services | 7,711,514 | 182,225 | 7,893,739 | 19,083,064 |
| Depreciation | 415,720 | 223,810 | 639,530 | 17,787 |
| Total operating expenses | 15,097,735 | 406,035 | 15,503,770 | 19,100,851 |
| Operating income (loss) | (2,867,556) | 79,226 | (2,788,330) | 370,758 |
| Non-operating revenues (expenses) | | | | |
| Property taxes | 1,834,284 | - | 1,834,284 | - |
| Interest and fiscal expense | (8,870) | - | (8,870) | - |
| Net non-operating revenues (expenses) | 1,825,414 | - | 1,825,414 | - |
| Net increase (decrease) in net position | (1,042,142) | 79,226 | (962,916) | 370,758 |
| Net position, beginning | 5,358,697 | 3,300,867 | 8,659,564 | 3,920,580 |
| Total net position, end of period | \$ 4,316,555 | \$ 3,380,093 | \$ 7,696,648 | \$ 4,291,338 |

See accompanying notes to financial statements.

County of Winnebago, Illinois

Statement of Cash Flows

Proprietary Funds

For The Year Ended September 30, 2019

| | 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 | \$ 10,857,411 | \$ 485,261 | \$ 11,342,672 | \$ 4,436,227 |
| Receipts from interfund services | - | - | - | 14,613,287 |
| Cash receipts from other sources | - | - | - | 764,181 |
| Cash paid to employees | (6,970,501) | - | (6,970,501) | - |
| Cash paid to vendors | (9,101,722) | (189,560) | (9,291,282) | (18,640,754) |
| Net cash from operating activities | (5,214,812) | 295,701 | (4,919,111) | 1,172,941 |
| Cash flows from noncapital financing activities | | | | |
| Advances (to) from other funds | 3,242,710 | - | 3,242,710 | - |
| Property taxes | 1,834,284 | - | 1,834,284 | - |
| Net cash from noncapital financing activities | 5,076,994 | - | 5,076,994 | - |
| Cash flows from capital and related financing activities | | | | |
| Principal paid on long-term debt | (193,093) | - | (193,093) | - |
| Interest paid on long-term debt | (21,217) | - | (21,217) | - |
| Net cash from capital and related financing activities | (214,310) | - | (214,310) | - |
| Cash flows from investing activities | | | | |
| Sales of investments | 3,196 | - | 3,196 | - |
| Net cash from investing activities | 3,196 | - | 3,196 | - |
| Net increase (decrease) in cash and cash equivalents | (348,932) | 295,701 | (53,231) | 1,172,941 |
| Cash and cash equivalents, beginning of period | 348,932 | 489,538 | 838,470 | 4,795,867 |
| Cash and cash equivalents, end of period | \$ - | \$ 785,239 | \$ 785,239 | \$ 5,968,808 |

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

For The Year Ended September 30, 2019

| | 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) | \$ (2,867,556) | \$ 79,226 | \$ (2,788,330) | \$ 370,758 |
| Adjustments to reconcile operating income to net cash from operating activities: | | | | |
| Depreciation | 415,720 | 223,810 | 639,530 | 17,787 |
| Changes in assets, deferred outflows, liabilities, and deferred inflows: | | | | |
| Receivables from other governments | 34 | - | 34 | 230 |
| Accounts receivable | (1,374,782) | - | (1,374,782) | 342,858 |
| Prepays | - | - | - | (20,022) |
| Inventory | 3,098 | - | 3,098 | - |
| Accounts payable | 382,643 | (7,335) | 375,308 | (35,566) |
| Accrued payroll | (5,475) | - | (5,475) | - |
| Payable to other governments | (439,052) | - | (439,052) | - |
| Claims payable | - | - | - | 328,326 |
| Unearned revenue | - | - | - | 168,570 |
| Compensated absences payable | 27,714 | - | 27,714 | - |
| Net pension liability/(asset) | 3,434,776 | - | 3,434,776 | - |
| Other postemployment benefit obligation | (141,074) | - | (141,074) | - |
| Deferred outflows of resources- | | | | |
| other post-employment benefit obligation | 11,426 | - | 11,426 | - |
| Deferred outflows and inflows of resources- | | | | |
| property tax revenue | 1,980 | - | 1,980 | - |
| Deferred outflows and inflows of resources- | | | | |
| pension benefits - IMRF | (4,664,264) | - | (4,664,264) | - |
| Net cash from operating activities | \$ (5,214,812) | \$ 295,701 | \$ (4,919,111) | \$ 1,172,941 |
| NONCASH TRANSACTIONS | | | | |
| Amortization of bond premium | \$ 10,899 | \$ - | | \$ - |

See accompanying notes to financial statements.

County of Winnebago, Illinois
Statement of Fiduciary Assets and Liabilities - Agency Funds

As of September 30, 2019

| | Agency Funds |
|---|-----------------------|
| Assets | |
| Cash | \$ 101,609,566 |
| Investments | 2,551,582 |
| Accrued interest on investments | 51,252 |
| Other receivables | 235,473 |
| Total assets | \$ 104,447,873 |
| Liabilities | |
| Accounts payable | \$ 670,059 |
| Due to taxing districts | 92,476,565 |
| Due to other governmental units and agencies | 4,215,031 |
| Trust deposits | 163,289 |
| Bail bond deposits | 5,817,088 |
| Due to others | 1,105,841 |
| Total liabilities | \$ 104,447,873 |

See accompanying notes to financial statements.



NOTES TO FINANCIAL STATEMENTS

COUNTY OF WINNEBAGO, ILLINOIS

INDEX TO NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2019

| NOTE | <u>Page</u> |
|---|--------------------|
| I. Summary of Significant Accounting Policies | 16 |
| A. Reporting Entity | 16 |
| B. Government-Wide and Fund Financial Statements | 17 |
| C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation | 21 |
| D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity | 23 |
| 1. Deposits and Investments | 23 |
| 2. Receivables | 25 |
| 3. Restricted Assets | 25 |
| 4. Capital Assets | 26 |
| 5. Other Assets | 26 |
| 6. Deferred Outflows of Resources | 27 |
| 7. Compensated Absences | 27 |
| 8. Long-Term Obligations/Conduit Debt | 28 |
| 9. Deferred Inflows of Resources | 28 |
| 10. Equity Classifications | 28 |
| 11. Post-Employment Benefits Other Than Pensions (OPEB) | 30 |
| 12. Pension | 30 |
| II. Reconciliation of Government-Wide and Fund Financial Statements | 31 |
| A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position | 31 |
| B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities | 31 |
| III. Stewardship, Compliance, and Accountability | 33 |
| A. Deficit Balances | 33 |
| IV. Detailed Notes on All Funds | 33 |
| A. Deposits and Investments | 33 |
| B. Receivables | 35 |
| C. Restricted Assets | 36 |
| D. Capital Assets | 37 |
| E. Interfund Receivables/Payables and Transfers | 39 |
| F. Long-Term Obligations | 41 |
| G. Lease Disclosures | 47 |
| H. Commitments | 48 |
| I. Bank Loan | 50 |
| J. ETSB Long-term Obligation | 50 |
| K. Governmental and Business-type Activities Net Position | 50 |

COUNTY OF WINNEBAGO, ILLINOIS

INDEX TO NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2019

| NOTE | <u>Page</u> |
|--|--------------------|
| V. Other Information | 51 |
| A. Employees' Retirement System | 51 |
| B. Risk Management | 61 |
| C. Commitments and Contingencies | 62 |
| D. Other Post-Employment Benefits (OPEB) | 63 |
| E. Joint Ventures | 66 |
| F. Economic Incentive Agreements | 67 |
| G. Effect of New Accounting Standards on Current-Period Financial Statements | 67 |
| H. Subsequent Event | 67 |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

Component units are reported using one of 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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

In March 2018, the GASB issued Statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. This standard was implemented October 1, 2018.

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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2019

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

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

Fund Financial Statements (cont.)

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.

The county reports the following major governmental funds:

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

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

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

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

The county reports the following major enterprise funds:

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

Fund Financial Statements (cont.)

The county reports the following nonmajor governmental funds:

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

Fund Financial Statements (cont.)

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

| | |
|--|--|
| 2008A Debt Certificates | Court and Case Management |
| 2010 Debt Certificate | 2012B General Obligation Refunding Bonds |
| 2012A General Obligation Refunding Bonds | 2012D General Obligation Refunding Bonds |
| 2012C General Obligation Refunding Bonds | 2012F Debt Certificate |
| 2012E Debt Certificate | 2013A Series Refunding Bonds |
| 2012G Debt Certificate | 2013C Series Refunding Certificates |
| 2013B Series Refunding Bonds | 2015A Debt Certificates |
| 2013E Debt Certificates | 2016D Series Refunding Bonds |
| 2016A Series Refunding Bonds | 2017B General Obligation Refunding Bonds |
| 2017A General Obligation Debt Certificates | 2016E General Obligation Refunding Bonds |
| 2017C General Obligation Refunding Bonds | 2018 Pension Bond |

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 | 2012G Alternate Revenue Bonds |
| Juvenile Justice Center Remodel | 2015A Project Fund |
| 2012F Alternate Revenue Bonds | 2017A Project Fund |
| | Capital Projects Fund |

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

Working Cash

In addition, the county reports the following fund types:

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

Central Services

Health Insurance

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

Fund Financial Statements (cont.)

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

| | |
|-----------------------------|-----------------------------------|
| County Treasurer Trust Fund | Clerk of Circuit Court Trust Fund |
| Treasurer Trustee Escrow | Township Motor Fuel Tax Fund |
| Bankruptcy Trust Fund | Highway Department Caps |
| County Clerk Trust Fund | Inmate Trust Account |
| County Collector Trust Fund | Township Bridge Fund |

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when both measurable and available. During 2019, the county changed its accounting policy with respect to how available revenue is determined. The county now 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. Prior to this change in policy, the county considered revenue to be available if it was collected within 60 days of the end of the current fiscal period for property taxes and one year 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
As of and for the Year Ended September 30, 2019

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

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

Fund Financial Statements (cont.)

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

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

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

Proprietary fund 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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

1. Deposits and Investments

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

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

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

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

1. Deposits and Investments (cont.)

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 market value adequate to secure the deposit. During the year ended September 30, 2019, the county invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool, and money market funds.

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

Credit Risk

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

See Note IV.A. for further information.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

2. Receivables

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

The 2018 property tax levy is recorded as revenue in fiscal year 2019. Since the 2019 property tax levy is levied to finance the operations of fiscal year 2020, the 2019 property tax levy is recorded as a receivable and deferred inflows.

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

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

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

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

3. Restricted Assets

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

4. Capital Assets

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

5. Other Assets

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

5. Other Assets (cont.)

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

6. Deferred Outflows of Resources

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

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

7. Compensated Absences

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave balances at September 30, 2019 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 non-vesting accumulating rights to receive sick pay benefits. However, an expenditure/expense is reported and a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" at retirement.

Accrued compensated absences totaled \$3,301,206 for the governmental activities and \$234,359 for the business-type activities. See Note IV.F.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

8. Long-Term Obligations/Conduit Debt

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, capital leases, commitments, claims and judgments, an early retirement incentive, post-employment benefits, and a pension liability.

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

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

The county has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the county. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year-end, the aggregate principal amount for the bonds was \$3,422,103.

9. Deferred Inflows of Resources

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

10. Equity Classifications

Government-Wide Statements

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

10. Equity Classifications (cont.)

Government-Wide Statements (cont.)

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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

10. Equity Classifications (cont.)

Fund Statements (cont.)

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 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.

11. 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.

12. 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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this difference are as follows:

| | |
|---|-----------------------|
| Bonds and debt certificates payable | \$ 124,634,196 |
| Plus: Unamortized premium | 4,936,878 |
| Less: Deferred charge on refunding | (1,646,317) |
| Capital lease obligations | 4,721,450 |
| Accrued liabilities | 1,252,391 |
| Commitment – Rockford Park District | 400,000 |
| Commitment – Reclaiming First Initiative | 5,250,000 |
| Commitment – Rock Valley College | 700,000 |
| Commitment – City of Rockford | 3,220,000 |
| Commitment – Greater Rockford Airport Authority | 8,481,092 |
| Commitment – Bergstrom | 125,000 |
| Commitment – City of Loves Park | 1,400,000 |
| Commitment – Hamilton Sunstrand | 500,000 |
| Claims and judgments | 3,928,023 |
| Compensated absences | 3,301,206 |
| ETSB obligation | <u>5,124,770</u> |
| Combined Adjustment for Long-Term Liabilities | <u>\$ 166,328,689</u> |

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (cont.)

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 pension bond | \$ (31,005,000) |
| Issuance of capital lease obligations | (1,309,790) |
| ETSB obligations issued | (5,124,770) |
| Bond and debt certificate repayment | 9,791,907 |
| Lease obligations repayment | 1,254,021 |
| Commitment – City of Loves Park issued | (1,680,000) |
| Commitment – Hamilton Sunstrand issued | (500,000) |
| Commitment – Bergstrom, Inc. repayment | 125,000 |
| 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 | 706,640 |
| Commitment – Rockford School District repayment | 200,000 |
| Commitment – City of Loves Park repayment | <u>280,000</u> |
| Combined Adjustment for | |
| Long-Term Liabilities | <u>\$ (26,201,992)</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 | \$ (62,890) |
| Claims and judgments | 283,978 |
| Accrued liabilities | (239,126) |
| Amortization of deferred charge on refunding | (348,625) |
| Amortization of bond premium | <u>868,298</u> |
| Combined Adjustment for | |
| Other Expenses | <u>\$ 501,635</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. DEFICIT BALANCES

At September 30, 2019, the following individual funds have deficit balances:

| Fund | Amount | Reason |
|------------------------------|-----------|-----------------------------------|
| Court Automation Fee | \$ 14,165 | Costs exceed accumulated revenues |
| Historical Museum | 26,021 | Costs exceed accumulated revenues |
| Victim Impact Panel Fee | 4,085 | Costs exceed accumulated revenues |
| Deferred Prosecution Program | 146,604 | Costs exceed accumulated revenues |
| Children’s Advocacy Project | 62,414 | Costs exceed accumulated revenues |
| FEMA Grant | 47,693 | Costs exceed accumulated revenues |
| Law Library | 86,007 | Costs exceed accumulated revenues |
| Probation Grants | 74,316 | Costs exceed accumulated revenues |
| Circuit Court Grants | 104,975 | Costs exceed accumulated revenues |

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

NOTE IV – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

| | Carrying Value | Statement Balances | Associated Risks |
|--|-----------------------|-----------------------|---------------------|
| Deposits and cash on hand | \$ 165,531,139 | \$ 153,278,847 | Custodial credit |
| Illinois Funds | 557,128 | 560,349 | Credit |
| Total Cash and Investments | \$ 166,088,267 | \$ 153,839,196 | |
| Reconciliation to financial statements | | | |
| Per statement of net position | | | |
| Unrestricted cash and investments | \$ 61,871,246 | | |
| Restricted cash and investments | 55,873 | | |
| Per statement of fiduciary assets and liabilities – agency funds | 104,161,148 | | |
| Total Cash and Investments | \$ 166,088,267 | | |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2019

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

A. DEPOSITS AND INVESTMENTS (cont.)

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

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

The county does not have any investments subject to fair valuation disclosures for the year ended September 30, 2019.

Custodial Credit Risk

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

The county's deposits with financial institutions are covered by either FDIC, a line of credit, or collateral pledged to the county. At September 30, 2019, \$14,398,058 of the county's total bank balances of \$153,278,847 were uninsured and uncollateralized and, therefore, exposed to custodial credit risk.

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

As of September 30, 2019, there were no county investments exposed to custodial credit risk.

Credit Risk

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

The county invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAAM by Standard and Poor's as of September 30, 2019.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

B. RECEIVABLES

All of the receivables are expected to be collected within one year except for \$959,708 of the \$1,109,060 long-term notes receivable reported in the Community Development Block Grants Fund and \$640,000 of the \$680,000 long-term receivable reported in the Host Fee Fund.

| | General Fund | Public Safety Sales Tax Fund | Illinois Municipal Retirement Fund | Tort Liability Fund | Nonmajor Governmental Fund |
|--------------------------------------|--------------------------|---------------------------------------|---|---------------------------------|----------------------------------|
| Receivables | | | | | |
| Real estate taxes | \$ 15,935,522 | \$ - | \$ 6,471,894 | \$ 4,923,007 | \$ 18,360,863 |
| Accounts and other | 5,637,815 | 8,143 | 283 | - | 1,173,180 |
| Receivables from other governments | 831,978 | 7,154,003 | 10,954 | 7,775 | 7,322,511 |
| Gross Receivables | 22,405,315 | 7,162,146 | 6,483,131 | 4,930,782 | 26,856,554 |
| Allowance for uncollectible accounts | (131,851) | - | (52,170) | (40,370) | (212,220) |
| Net Total Receivables | \$ 22,273,464 | \$ 7,162,146 | \$ 6,430,961 | \$ 4,890,412 | \$ 26,644,334 |
| | | | | Total | |
| | Internal Service Fund | Total Govern- mental Activities | River Bluff Nursing Home | Business- type Activities | |
| Receivables | | | | | |
| Real estate taxes | \$ - | \$ 45,691,286 | \$ 2,255,943 | \$ 2,255,943 | |
| Accounts and other | 587,746 | 7,586,823 | 9,046,340 | 9,634,086 | |
| Receivables from other governments | 2,730 | 15,985,791 | 3,380 | 6,110 | |
| Gross Receivables | 590,476 | 69,263,900 | 11,305,663 | 11,896,139 | |
| Allowance for uncollectible accounts | - | (436,611) | (2,032,983) | (2,032,983) | |
| Net Total Receivables | \$ 590,476 | \$ 68,827,289 | \$ 9,272,680 | \$ 9,863,156 | |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

B. RECEIVABLES (cont.)

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

| | Deferred Inflows of Resources | | Liabilities | |
|---|----------------------------------|--|---------------------|---------------|
| | Unavailable Revenue | Property Taxes Levied for Next Period | Unearned Revenue | Totals |
| Property taxes receivable | \$ - | \$ 37,009,170 | \$ - | \$ 37,009,170 |
| Host fees | 680,000 | - | - | 680,000 |
| Grants | 389,159 | - | - | 389,159 |
| Health receivables | - | - | 26,046 | 26,046 |
| Miscellaneous receivables | 1,420,103 | - | - | 1,420,103 |
| Total Unearned/Unavailable Revenue for Governmental Funds | \$ 2,489,262 | \$ 37,009,170 | \$ 26,046 | \$ 39,524,478 |

C. RESTRICTED ASSETS

Restricted assets of \$55,873 consist of patient trust funds being held by the county for residents of the River Bluff Nursing Home.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

D. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|--|------------------------------|------------------------|---------------------|---------------------------|
| Governmental Activities | | | | |
| Capital assets not being depreciated | | | | |
| Land | \$ 20,877,619 | \$ - | \$ - | \$ 20,877,619 |
| Construction in progress | <u>1,597,513</u> | <u>363,808</u> | <u>(537,272)</u> | <u>1,424,049</u> |
| Total Capital Assets Not Being Depreciated | <u>22,475,132</u> | <u>363,808</u> | <u>(537,272)</u> | <u>22,301,668</u> |
| Capital assets being depreciated | | | | |
| Buildings and improvements | 221,892,731 | 86,113 | - | 221,978,844 |
| Land improvements | 579,299 | - | - | 579,299 |
| Machinery, equipment, and furniture | 44,319,187 | 1,981,814 | (998,393) | 45,302,608 |
| Infrastructure | <u>194,978,921</u> | <u>1,074,056</u> | <u>-</u> | <u>196,052,977</u> |
| Total Capital Assets Being Depreciated | <u>461,770,138</u> | <u>3,141,983</u> | <u>(998,393)</u> | <u>463,913,728</u> |
| Less: Accumulated depreciation for | | | | |
| Buildings and improvements | (91,298,281) | (5,595,328) | - | (96,893,609) |
| Land improvements | (180,705) | (20,736) | - | (201,441) |
| Machinery, equipment, and furniture | (29,672,959) | (2,802,371) | 708,266 | (31,767,064) |
| Infrastructure | <u>(100,382,821)</u> | <u>(5,791,548)</u> | <u>-</u> | <u>(106,174,369)</u> |
| Total Accumulated Depreciation | <u>(221,534,766)</u> | <u>(14,209,983)</u> | <u>708,266</u> | <u>(235,036,483)</u> |
| Total Capital Assets Being Depreciated, Net | <u>240,235,372</u> | <u>(11,068,000)</u> | <u>(290,127)</u> | <u>228,877,245</u> |
| Total Governmental Activities Capital Assets Net of Depreciation | <u>\$ 262,710,504</u> | <u>\$ (10,704,192)</u> | <u>\$ (827,399)</u> | <u>\$ 251,178,913</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

D. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Governmental Activities

| | |
|--|-----------------------------|
| General government | \$ 753,027 |
| Public safety | 5,629,417 |
| Highways and streets, including depreciation of general infrastructure assets | 6,756,637 |
| Health and welfare | 49,358 |
| Judicial | 1,003,757 |
| Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets | <u>17,787</u> |
| Total Governmental Activities Depreciation Expense | <u>\$ 14,209,983</u> |

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|----------------------|---------------------|-------------|---------------------|
| Business-type Activities | | | | |
| Capital assets not being depreciated | | | | |
| Land | \$ 265,268 | \$ - | \$ - | \$ 265,268 |
| Total Capital Assets Not Being Depreciated | <u>265,268</u> | <u>-</u> | <u>-</u> | <u>265,268</u> |
| Capital assets being depreciated | | | | |
| Buildings and improvements | 16,450,909 | - | - | 16,450,909 |
| Machinery, equipment, and furniture | 2,195,262 | - | - | 2,195,262 |
| Total Capital Assets Being Depreciated | <u>18,646,171</u> | <u>-</u> | <u>-</u> | <u>18,646,171</u> |
| Less: Accumulated depreciation for | | | | |
| Buildings and improvements | (9,690,279) | (591,977) | - | (10,282,256) |
| Machinery, equipment, and furniture | (2,006,201) | (47,553) | - | (2,053,754) |
| Total Accumulated Depreciation | <u>(11,696,480)</u> | <u>(639,530)</u> | <u>-</u> | <u>(12,336,010)</u> |
| Total Capital Assets Being Depreciated, Net | <u>6,949,691</u> | <u>(639,530)</u> | <u>-</u> | <u>6,310,161</u> |
| Business-type Capital Assets, Net of Depreciation | <u>\$ 7,214,959</u> | <u>\$ (639,530)</u> | <u>\$ -</u> | <u>\$ 6,575,429</u> |

Depreciation expense was charged to functions as follows:

Business-type Activities

| | |
|--|--------------------------|
| Nursing home | \$ 415,720 |
| Court street activities | <u>223,810</u> |
| Total Business-type Activities Depreciation Expense | <u>\$ 639,530</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

E. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

Interfund Receivables/Payables

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

| Receivable Fund | Payable Fund | Amount |
|--|-----------------------------|----------------------------|
| General fund | Tort liability fund | \$ 238,377 |
| General fund | Nonmajor governmental funds | <u>2,047,727</u> |
| Total – Fund Financial Statements | | 2,286,104 |
| Add: Interfund advances | | 4,272,385 |
| Less: Fund eliminations | | <u>(3,315,779)</u> |
| Total Government-wide Financial Statements | | <u><u>\$ 3,242,710</u></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:

| Receivable Fund | Payable Fund | Amount |
|-----------------------------------|-----------------------------|----------------------------|
| General fund | River Bluff Nursing Home | \$ 3,242,710 |
| General fund | Public Safety Sales Tax | 812,462 |
| General fund | Nonmajor governmental funds | <u>217,213</u> |
| Total – Fund Financial Statements | | 4,272,385 |
| Less: Fund eliminations | | <u>(1,029,675)</u> |
| Total – Interfund Advances | | <u><u>\$ 3,242,710</u></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
As of and for the Year Ended September 30, 2019

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

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

Transfers

The following is a schedule of interfund transfers:

| <u>Fund Transferred To</u> | <u>Fund Transferred From</u> | <u>Amount</u> | <u>Principal Purpose</u> |
|---|------------------------------|---------------------|---------------------------------|
| General Fund | Nonmajor Fund | \$ 359,519 | Court security reimbursement |
| General Fund | Nonmajor Fund | 41,445 | Support General Fund operations |
| | | | Excess collections from fees to |
| General Fund | Nonmajor Fund | 291,013 | support the General Fund |
| Nonmajor Fund | General Fund | 22,330 | Grant cash match |
| Nonmajor Fund | General Fund | 25,740 | Grant cash match |
| Nonmajor Fund | General Fund | 20,337 | Operating subsidy |
| Nonmajor Fund | Public Safety Sales Tax Fund | 5,649,800 | Debt service |
| Nonmajor Fund | Tort Liability Fund | 960,850 | Debt service |
| Nonmajor Fund | IMRF Fund | 1,674,556 | Debt service – pension bonds |
| Nonmajor Fund | Nonmajor Fund | 671,400 | Establish Capital Projects Fund |
| | | | Establish County Automation |
| | | | Fund |
| Nonmajor Fund | Nonmajor Fund | 519,680 | |
| Nonmajor Fund | Nonmajor Fund | <u>3,475,608</u> | Debt service |
| Total – Fund Financial Statements | | 13,712,278 | |
| Less: Fund eliminations | | <u>(13,712,278)</u> | |
| Total Transfers – Government-Wide Statement of Activities | | <u>\$ -</u> | |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended September 30, 2019 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance | Amounts Due Within One Year |
|--|-----------------------|----------------------|----------------------|-----------------------|--------------------------------------|
| GOVERNMENTAL ACTIVITIES | | | | | |
| Bonds and Debt Certificates Payable | | | | | |
| General obligation debt certificates | \$ 14,326,103 | \$ - | \$ 2,216,907 | \$ 12,109,196 | \$ 1,832,966 |
| Alternate revenue bonds | 89,095,000 | 31,005,000 | 7,575,000 | 112,525,000 | 7,270,000 |
| Add: Unamortized premium | 5,805,176 | - | 868,298 | 4,936,878 | - |
| Total Bonds and Debt Certificates Payable | <u>109,226,279</u> | <u>31,005,000</u> | <u>10,660,205</u> | <u>129,571,074</u> | <u>9,102,966</u> |
| Other Liabilities | | | | | |
| Capital lease obligations | 4,665,681 | 1,309,790 | 1,254,021 | 4,721,450 | 965,399 |
| Bank loan | 100,000 | - | 100,000 | - | - |
| Claims and judgments | 3,883,675 | 18,075,604 | 18,031,256 | 3,928,023 | - |
| Commitment – Rockford Park District | 500,000 | - | 100,000 | 400,000 | 100,000 |
| Commitment – Reclaiming First Initiative | 5,600,000 | - | 350,000 | 5,250,000 | 350,000 |
| Commitment – Rock Valley College | 750,000 | - | 50,000 | 700,000 | 50,000 |
| Commitment – City of Rockford | 3,680,000 | - | 460,000 | 3,220,000 | 460,000 |
| Commitment – Greater Rockford Airport Authority | 9,187,732 | - | 706,640 | 8,481,092 | 565,312 |
| Commitment – Rockford Public School District | 200,000 | - | 200,000 | - | - |
| Commitment – Bergstrom, Inc. | 250,000 | - | 125,000 | 125,000 | 125,000 |
| Commitment – City of Loves Park | - | 1,680,000 | 280,000 | 1,400,000 | 280,000 |
| Commitment – Hamilton Sundstrand | - | 500,000 | - | 500,000 | 100,000 |
| Compensated absences | 3,238,316 | 3,408,885 | 3,345,995 | 3,301,206 | 660,241 |
| Early retirement incentive | 380,983 | - | 380,982 | - | - |
| ETSB long-term obligation | - | 5,124,770 | - | 5,124,770 | 665,645 |
| Total Other Liabilities | <u>32,436,387</u> | <u>30,099,049</u> | <u>25,383,894</u> | <u>37,151,541</u> | <u>4,321,597</u> |
| Total Governmental Activities Long-Term Liabilities | <u>\$ 141,662,666</u> | <u>\$ 61,104,049</u> | <u>\$ 36,044,099</u> | <u>\$ 166,722,615</u> | <u>\$ 13,424,563</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

| | Beginning Balance | Increases | Decreases | Ending Balance | Amounts Due Within One Year |
|---------------------------------|----------------------|-------------------|-------------------|-------------------|--------------------------------------|
| BUSINESS-TYPE ACTIVITIES | | | | | |
| Debt Certificates Payable | | | | | |
| General obligation | \$ 803,897 | \$ - | \$ 193,093 | \$ 610,804 | \$ 197,034 |
| Add unamortized premium | 38,146 | - | 10,899 | 27,247 | - |
| Total Bonds Payable | <u>842,043</u> | <u>-</u> | <u>203,992</u> | <u>638,051</u> | <u>197,034</u> |
| Other Liabilities | | | | | |
| Compensated absences | 206,645 | 266,228 | 238,514 | 234,359 | 46,872 |
| Early retirement incentive | 147,728 | - | 147,728 | - | - |
| Total Other Liabilities | <u>354,373</u> | <u>266,228</u> | <u>386,242</u> | <u>234,359</u> | <u>46,872</u> |
| Total Business-type Activities | | | | | |
| Long-Term Liabilities | <u>\$ 1,196,416</u> | <u>\$ 266,228</u> | <u>\$ 590,234</u> | <u>\$ 872,410</u> | <u>\$ 243,906</u> |

Additional information on the net pension liability is provided in Note V. A. and information on the other post-employment benefit is provided in Note V. D.

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 Rates | Original Indebted- ness | Balance 9-30-19 |
|--|------------------|-------------------|-------------------|-------------------------------|----------------------|
| Governmental Activities | | | | | |
| General Obligation Debt | | | | | |
| Series 2012A Certificates | 5/15/12 | 12/30/21 | 3.00% | \$ 500,000 | \$ 164,196 |
| Series 2012E Certificates | 8/15/12 | 10/30/22 | 2.00 - 3.00% | 2,800,000 | 1,235,000 |
| Series 2013C Certificates | 2/7/13 | 12/30/26 | 3.00 - 5.00% | 6,325,000 | 4,845,000 |
| Series 2013E Certificates | 10/30/13 | 12/30/28 | 3.25% | 4,000,000 | 2,980,000 |
| Series 2015A Certificates | 6/29/15 | 12/30/24 | 4.00% | 3,085,000 | 2,065,000 |
| Series 2017A Certificates | 3/14/17 | 12/30/20 | 2.00% | 1,620,000 | 820,000 |
| Total Governmental Activities – General Obligation Debt Certificates | | | | | <u>\$ 12,109,196</u> |
| Business-type Activities | | | | | |
| General Obligation Debt | | | | | |
| Series 2012A Certificates | 5/15/12 | 12/30/21 | 3.00% | \$ 1,860,000 | \$ 610,804 |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt Certificates (cont.)

Debt service requirements to maturity are as follows:

| September 30, | Governmental Activities | | Business-type Activities | |
|---------------|-------------------------|---------------------|--------------------------|------------------|
| | General Obligation Debt | | General Obligation Debt | |
| | Principal | Interest | Principal | Interest |
| 2020 | \$ 1,832,966 | \$ 393,006 | \$ 197,034 | \$ 15,369 |
| 2021 | 1,905,085 | 336,479 | 204,915 | 9,339 |
| 2022 | 1,536,145 | 281,317 | 208,855 | 3,133 |
| 2023 | 1,535,000 | 231,669 | - | - |
| 2024 | 1,260,000 | 182,363 | - | - |
| 2025 – 2029 | 4,040,000 | 265,538 | - | - |
| Totals | <u>\$ 12,109,196</u> | <u>\$ 1,690,372</u> | <u>\$ 610,804</u> | <u>\$ 27,841</u> |

Alternative Revenue Bonds Payable

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

| Debt Issue | Pledge Source | Pledge Remaining | Commitment End Date | Pledged Revenue | Principal and Interest Paid | Estimated % of Pledged Revenue |
|------------|--|------------------|---------------------|-----------------|-----------------------------|--------------------------------|
| 2010C | Sales Tax (Quarter Cent) | \$ 3,295,338 | 12/30/29 | \$ 3,780,877 | \$ 315,331 | 87.2% |
| 2012B | 9-1-1 Surcharges | 471,975 | 12/30/19 | 120,080 | 470,700 | 393.1% |
| 2012C | State Income Tax | 1,617,400 | 12/30/24 | 1,416,597 | 267,700 | 114.2% |
| 2012D | Federal Aid Matching Property Taxes and Motor Fuel Tax | 4,299,000 | 12/30/23 | 4,575,125 | 1,047,938 | 94.0% |
| 2012F | Special Service Area Taxes | 5,259,909 | 12/30/31 | 1,542,753 | 123,744 | 340.9% |
| 2012G | Host Fees | 2,050,800 | 12/30/31 | 617,400 | 50,400 | 332.2% |
| 2013A | Public Safety Sales Tax | 32,394,875 | 12/30/24 | 23,211,300 | 4,429,675 | 139.6% |
| 2013B | Public Safety Sales Tax | 3,947,900 | 12/30/22 | 3,316,950 | 1,014,600 | 119.0% |
| 2016A | Public Safety Sales Tax | 3,131,100 | 12/30/25 | 830,525 | 99,400 | 377.0% |
| 2016D | Public Safety Sales Tax, Quarter Cent Sales Tax | 4,928,550 | 12/30/26 | 1,355,939 | 124,200 | 363.5% |
| 2016E | Public Safety Sales Tax, Quarter Cent Sales Tax | 26,032,488 | 12/30/34 | 13,857,523 | 656,450 | 187.9% |
| 2017B | Matching Tax and Motor Fuel Tax | 2,526,325 | 12/30/22 | 2,346,013 | 721,450 | 107.7% |
| 2017C | Quarter Cent Sales Tax | 10,601,675 | 12/30/29 | 9,848,713 | 952,000 | 107.6% |
| 2018 | Tax Levy for IMRF | 52,254,329 | 12/30/2043 | 40,607,983 | 783,358 | 128.7% |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable (cont.)

| | <u>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance 9-30-19</u> |
|--|----------------------|---------------------------|-----------------------|----------------------------------|----------------------------|
| Governmental-type Activities | | | | | |
| Series 2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds | 9/2/10 | 12/30/29 | 1.00 - 5.125% | \$ 4,000,000 | \$ 2,575,000 |
| Series 2012F General Obligation Alternative Revenue Sources | 1/8/12 | 12/31/31 | 2.00 - 3.00% | 4,320,000 | 4,320,000 |
| Series 2012G General Obligation Alternative Revenue Source | 11/8/12 | 12/30/31 | 3.00% | 1,680,000 | 1,680,000 |
| Series 2012B 911 Surcharge Refunding Alternative Revenue Sources | 5/15/12 | 12/30/19 | 3.00% | 2,975,000 | <u>465,000</u> |
| Sub-total Governmental-type Activities – Alternate Revenue Bonds | | | | | <u>9,040,000</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable (cont.)

| | <u>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance 9-30-19</u> |
|--|----------------------|-----------------------|-----------------------|------------------------------|------------------------|
| Governmental-type Activities | | | | | |
| Alternate Revenue Bonds – Refunding | | | | | |
| Series 2012C State Income Tax Alternate Revenue Sources | 5/15/12 | 12/30/24 | 3.00% | \$ 3,285,000 | \$ 1,480,000 |
| Series 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source | 5/15/12 | 12/31/23 | 2.00 - 3.00% | 8,400,000 | 4,050,000 |
| Series 2013A Public Safety Sales Tax Refunding Alternate Revenue Source | 2/7/13 | 12/30/24 | 3.00 - 5.00% | 35,500,000 | 27,430,000 |
| Series 2013B Public Safety Sales Tax Refunding Alternate Revenue Source | 2/7/13 | 12/30/22 | 2.00 - 4.00% | 5,360,000 | 3,655,000 |
| 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 | 4,140,000 |
| 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 | 2,395,000 |
| Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source | 6/14/2017 | 12/30/29 | 2.00-5.00% | 9,080,000 | 8,330,000 |
| Series 2018 General Obligation Alternative Revenue Source | 12/6/2018 | 12/30/43 | 3.22-4.75% | 31,005,000 | <u>31,005,000</u> |
| Sub-total Governmental-type Activities – Bonds - Refunding | | | | | <u>103,485,000</u> |
| Total Alternative Revenue Bonds | | | | | <u>\$ 112,525,000</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Alternative Revenue Bonds Payable (cont.)

| <u>September 30,</u> | Governmental Activities Alternate Revenue Bonds Payable | |
|----------------------|--|---|
| | Principal | Interest |
| | 2020 2021 2022 2023 2024 2025 – 2029 2030 – 2034 2035 – 2039 2040 – 2044 Totals | \$ 7,270,000 7,615,000 7,770,000 7,750,000 9,935,000 34,030,000 19,670,000 10,315,000 8,170,000 <u>\$112,525,000</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, 2019, \$52,990,000 of bonds outstanding are considered defeased.

Capital Leases

Refer to Note IV. G.

Other Debt Information

Compensated absences and the other post-employment benefits of the governmental activities will be liquidated primarily by the General Fund. The net pension liability of governmental activities will be liquidated by the Illinois Municipal Retirement Fund. Compensated absences, 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.

Commitments

Refer to Note IV. H.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

G. LEASE DISCLOSURES

Lessee – Capital Leases

As of fiscal year end 2019, the county has various capital lease obligations for highway equipment, vehicles, digital recording system, and a radio dispatch system. The interest rates for the leases are between 1.015% and 4.91%.

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

| Asset | <u>Governmental Activities</u> |
|--------------------------------|------------------------------------|
| Equipment | \$ 8,118,530 |
| Less: Accumulated depreciation | <u>(2,992,732)</u> |
| Total | <u>\$ 5,125,798</u> |

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

| <u>September 30,</u> | <u>Governmental Activities</u> |
|---|------------------------------------|
| 2020 | \$ 1,089,236 |
| 2021 | 1,008,987 |
| 2022 | 792,836 |
| 2023 | 541,902 |
| 2024 | 423,798 |
| 2025-2027 | <u>1,271,395</u> |
| Total Minimum Lease Payment | 5,128,154 |
| Less: Amount representing interest | <u>406,704</u> |
| Present Value of Minimum Lease Payments | <u>\$ 4,721,450</u> |

Lessee – Operating Leases

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

G. LEASE DISCLOSURES (cont.)

Lessor – Capital Leases

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

Lessor – Operating Leases

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

H. COMMITMENTS

Rockford Park District

The county has committed to pay the Rockford Park District \$100,000 on or before December 31, 2011 and \$100,000 per year for seven years beginning on July 1, 2017 through 2023 to be used in the construction or repayment of funds borrowed to construct the Nicholas Conservatory and Gardens. These payments will be funded solely from Host Fee Funds and will be reduced should Host Fee collections not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Reclaiming First

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

Rock Valley College

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

City of Rockford

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

H. COMMITMENTS (cont.)

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.

Rockford Public School District

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

Bergstrom, Inc.

The county has committed to pay Bergstrom, Inc. \$125,000 on November 1, 2018 and \$125,000 on November 1, 2019 for Bergstrom's purchase of industrial equipment contingent in part on Bergstrom creating 25 new, permanent full-time equivalent jobs in connection with the Project at Bergstrom's facility. 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 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.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

I. BANK LOAN

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

J. 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.

K. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental and business-type activities net position reported on the government wide statement of net position at September 30, 2019 includes the following:

Governmental Activities

| | |
|---|-----------------------|
| Net Investment in Capital Assets | |
| Land | \$ 20,877,619 |
| Construction in progress | 1,424,049 |
| Other capital assets, net of accumulated depreciation | 228,877,245 |
| Less: Related long-term capital debt outstanding and premium (excluding unspent bond proceeds) | (94,215,233) |
| Plus: Deferred charge on refunding | 1,646,317 |
| Total Net Investment in Capital Assets | <u>158,609,997</u> |
| Restricted | |
| Economic development | 1,930,411 |
| Capital improvements | 742,916 |
| Highways and streets | 10,105,516 |
| Public safety | 13,789,347 |
| Health and welfare | 9,732,637 |
| Judicial purposes | 2,063,800 |
| Equipment replacement | 477,552 |
| Tort liability | 646,108 |
| Retirement | 7,238,333 |
| Debt service | 8,517,580 |
| Foreclosure remediation | 95,438 |
| City election | 571 |
| Animal services | 202,827 |
| Total Restricted | <u>55,543,036</u> |
| Unrestricted (deficit) | <u>(42,583,357)</u> |
| Total Governmental Activities Net Position | <u>\$ 171,569,676</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

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

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

Business-type Activities

| | |
|---|---------------------|
| Net Investment in Capital Assets | |
| Land | \$ 265,268 |
| Other capital assets, net of accumulated depreciation | 6,310,161 |
| Less: Related long-term capital debt outstanding and premium (excluding unspent capital related debt proceeds) | (638,051) |
| Total Net Investment in Capital Assets | <u>5,937,378</u> |
| Restricted | |
| Patient trust funds | <u>55,873</u> |
| Unrestricted | <u>1,703,397</u> |
| Total Business-type Activities Net Position | <u>\$ 7,696,648</u> |

NOTE V – OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

Illinois Municipal Retirement Fund

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

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, 2018, the measurement date, membership in the plan was as follows:

| | <u>Regular</u> | <u>SLEP</u> | <u>ECO</u> |
|-------------------------------|----------------|-------------|------------|
| Retirees and beneficiaries | 1,085 | 122 | 25 |
| Inactive, non-retired members | 1,412 | 23 | 7 |
| Active members | <u>1,062</u> | <u>120</u> | <u>3</u> |
| Total | <u>3,559</u> | <u>265</u> | <u>35</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 2018 was 26.68% for the Regular Plan, 177.59% for the SLEP Plan, and 1147.27% 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, 2018, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Actuarial Assumptions. The assumptions used to measure the total pension liability/(asset) in the December 31, 2018 annual actuarial valuation included: (a) 7.25% investment rate of return, (b) projected salary increases from 3.39% to 14.25%, including inflation, and (c) inflation of 2.50%. 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 2017 valuation pursuant to an experience study of the period 2014-2016.

| | |
|---------------------------|--------------------------------------|
| Actuarial cost method | Entry Age Normal |
| Asset valuation method | Market Value |
| Actuarial assumptions | |
| Investment Rate of Return | 7.25% |
| Inflation | 2.50% |
| Salary increases | 3.39% to 14.25%, including inflation |

Mortality. For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

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

| <u>Asset Class</u> | <u>Portfolio Target Allocation</u> | <u>Long-term Expected Real Rate of Return</u> |
|-------------------------|--|---|
| Domestic equities | 37% | 7.15% |
| International equities | 18% | 7.25% |
| Fixed income | 28% | 3.75% |
| Real estate | 9% | 6.25% |
| Alternative investments | 7% | 3.20-8.50% |
| Cash equivalents | 1% | 2.50% |

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 3.71% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2018 to arrive at discount rates used to determine the total pension liability. The year ending December 31, 2118, is for the Regular Plan, the last year in the 2019 to 2118 projection period for which projected benefit payments are fully funded.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability/(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:

| | <u>1% Decrease</u> | <u>Current Discount Rate</u> | <u>1% Increase</u> |
|-------------------------------|----------------------|----------------------------------|------------------------|
| Regular Plan: | | | |
| Total pension liability | \$ 323,509,669 | \$ 286,174,106 | \$ 255,864,038 |
| Plan fiduciary net pension | <u>266,427,339</u> | <u>266,427,339</u> | <u>266,427,339</u> |
| Net Pension Liability/(Asset) | <u>\$ 57,082,330</u> | <u>\$ 19,746,767</u> | <u>\$ (10,563,301)</u> |
| | | | |
| | <u>1% Decrease</u> | <u>Current Discount Rate</u> | <u>1% Increase</u> |
| SLEP Plan: | | | |
| Total pension liability | \$ 146,373,715 | \$ 128,827,478 | \$ 114,461,019 |
| Plan fiduciary net pension | <u>116,744,810</u> | <u>116,744,810</u> | <u>116,744,810</u> |
| Net Pension Liability/(Asset) | <u>\$ 29,628,905</u> | <u>\$ 12,082,668</u> | <u>\$ (2,283,791)</u> |
| | | | |
| | <u>1% Decrease</u> | <u>Current Discount Rate</u> | <u>1% Increase</u> |
| ECO Plan: | | | |
| Total pension liability | \$ 12,971,504 | \$ 11,881,634 | \$ 10,970,774 |
| Plan fiduciary net pension | <u>10,855,078</u> | <u>10,855,078</u> | <u>10,855,078</u> |
| Net Pension Liability/(Asset) | <u>\$ 2,116,426</u> | <u>\$ 1,026,556</u> | <u>\$ 115,696</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

Changes in net pension liability. The county's changes in net pension liability for the calendar year ended December 31, 2018 was as follows:

| | Increase (Decrease) | | |
|---|-----------------------------------|---------------------------------------|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) - (b) |
| Regular Plan: | | | |
| Balances at December 31, 2017 | \$ 268,460,356 | \$ 275,990,036 | \$ (7,529,680) |
| Changes for the Year: | | | |
| Service cost | 4,886,621 | - | 4,886,621 |
| Interest | 19,822,224 | - | 19,822,224 |
| Differences between expected and actual experience | (1,954,875) | - | (1,954,875) |
| Changes of assumptions | 8,174,475 | - | 8,174,475 |
| Contributions – county | - | 13,417,858 | (13,417,858) |
| Contributions – employees | - | 2,351,534 | (2,351,534) |
| Net investment income | - | (15,291,256) | 15,291,256 |
| Benefit payments, including refunds of employee contributions | (13,214,695) | (13,214,695) | - |
| Other changes | - | 3,173,862 | (3,173,862) |
| Net Changes | 17,713,750 | (9,562,697) | 27,276,447 |
| Balances at December 31, 2018 | \$ 286,174,106 | \$ 266,427,339 | \$ 19,746,767 |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

| | Increase (Decrease) | | |
|---|-----------------------------------|---------------------------------------|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) - (b) |
| SLEP Plan: | | | |
| Balances at December 31, 2017 | \$ 119,048,265 | \$ 108,543,487 | \$ 10,504,778 |
| Changes for the Year: | | | |
| Service cost | 2,002,615 | - | 2,002,615 |
| Interest | 8,771,255 | - | 8,771,255 |
| Differences between expected and actual experience | 1,346,341 | - | 1,346,341 |
| Changes of assumptions | 3,858,010 | - | 3,858,010 |
| Contributions – county | - | 19,519,166 | (19,519,166) |
| Contributions – employees | - | 824,339 | (824,339) |
| Net investment income | - | (7,849,991) | 7,849,991 |
| Benefit payments, including refunds of employee contributions | (6,199,008) | (6,199,008) | - |
| Other changes | - | 1,906,817 | (1,906,817) |
| Net Changes | 9,779,213 | 8,201,323 | 1,577,890 |
| Balances at December 31, 2018 | \$ 128,827,478 | \$ 116,744,810 | \$ 12,082,668 |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

| | Increase (Decrease) | | |
|---|-----------------------------------|---------------------------------------|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) - (b) |
| ECO Plan: | | | |
| Balances at December 31, 2017 | \$ 11,513,632 | \$ 8,160,025 | \$ 3,353,607 |
| Changes for the Year: | | | |
| Service cost | 86,741 | - | 86,741 |
| Interest | 832,283 | - | 832,283 |
| Differences between expected and actual experience | 128,457 | - | 128,457 |
| Changes of assumptions | 240,306 | - | 240,306 |
| Contributions – county | - | 4,080,101 | (4,080,101) |
| Contributions – employees | - | 26,673 | (26,673) |
| Net investment income | - | (538,951) | 538,951 |
| Benefit payments, including refunds of employee contributions | (919,785) | (919,785) | - |
| Other changes | - | 47,015 | (47,015) |
| Net Changes | 368,002 | 2,695,053 | (2,327,051) |
| Balances at December 31, 2018 | \$ 11,881,634 | \$ 10,855,078 | \$ 1,026,556 |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

| | Increase (Decrease) | | |
|---|-----------------------------------|---------------------------------------|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability/(Asset) (a) - (b) |
| Total Plans: | | | |
| Balances at December 31, 2017 | \$ 399,022,253 | \$ 392,693,548 | \$ 6,328,705 |
| Changes for the Year: | | | |
| Service cost | 6,975,977 | - | 6,975,977 |
| Interest | 29,425,762 | - | 29,425,762 |
| Differences between expected and actual experience | (480,077) | - | (480,077) |
| Changes of assumptions | 12,272,791 | - | 12,272,791 |
| Contributions – county | - | 37,017,125 | (37,017,125) |
| Contributions – employees | - | 3,202,546 | (3,202,546) |
| Net investment income | - | (23,680,198) | 23,680,198 |
| Benefit payments, including refunds of employee contributions | (20,333,488) | (20,333,488) | - |
| Other changes | - | 5,127,694 | (5,127,694) |
| Net Changes | 27,860,965 | 1,333,679 | 26,527,286 |
| Balances at December 31, 2018 | \$ 426,883,218 | \$ 394,027,227 | \$ 32,855,991 |

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended September 30, 2019, the county recognized total pension expense of \$7,310,105 including \$3,533,009 for the Regular plan, \$3,108,817 for the SLEP plan, and \$668,279 for the ECO plan. The county reported deferred outflows and inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Regular Plan: | | |
| Differences between expected and actual experience | \$ - | \$ 1,778,196 |
| Changes of assumptions | 5,745,716 | 4,303,184 |
| Net difference between projected and actual investment earnings | 17,878,515 | - |
| Contributions subsequent to the measurement date | 2,849,677 | - |
| Totals | \$ 26,473,908 | \$ 6,081,380 |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| SLEP Plan: | | |
| Differences between expected and actual experience | \$ 1,777,225 | \$ 477,078 |
| Changes of assumptions | 3,544,617 | 980,455 |
| Net difference between projected and actual investment earnings | 8,332,538 | - |
| Contributions subsequent to the measurement date | <u>1,853,405</u> | <u>-</u> |
| Totals | <u>\$ 15,507,785</u> | <u>\$ 1,457,533</u> |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| ECO Plan: | | |
| Differences between expected and actual experience | \$ - | \$ - |
| Changes of assumptions | - | - |
| Net difference between projected and actual investment earnings | 524,402 | - |
| Contributions subsequent to the measurement date | <u>161,351</u> | <u>-</u> |
| Totals | <u>\$ 685,753</u> | <u>\$ -</u> |
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Total Plans: | | |
| Differences between expected and actual experience | \$ 1,777,225 | \$ 2,255,274 |
| Changes of assumptions | 9,290,333 | 5,283,639 |
| Net difference between projected and actual investment earnings | 26,735,455 | - |
| Contributions subsequent to the measurement date | <u>4,864,433</u> | <u>-</u> |
| Totals | <u>\$ 42,667,446</u> | <u>\$ 7,538,913</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Illinois Municipal Retirement Fund (cont.)

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, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

| <u>Fiscal Year</u> | <u>Regular Plan</u> | <u>SLEP Plan</u> | <u>ECO Plan</u> | <u>Total</u> |
|--------------------|----------------------|----------------------|-------------------|----------------------|
| 2019 | \$ 5,116,708 | \$ 3,563,030 | \$ 168,625 | \$ 8,848,363 |
| 2020 | 2,259,338 | 2,053,068 | 57,333 | 4,369,739 |
| 2021 | 2,925,739 | 2,076,495 | 44,000 | 5,046,234 |
| 2022 | 7,241,066 | 4,077,615 | 254,444 | 11,573,125 |
| 2023 | - | 426,639 | - | 426,639 |
| Thereafter | - | - | - | - |
| Totals | <u>\$ 17,542,851</u> | <u>\$ 12,196,847</u> | <u>\$ 524,402</u> | <u>\$ 30,264,100</u> |

B. RISK MANAGEMENT

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

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 | |
|--|------------------|--------------|--------------|--------------|
| | Prior Year | Current Year | Prior Year | Current Year |
| Unpaid claims – Beginning of Year | \$ 2,154,193 | \$ 1,512,334 | \$ 2,996,779 | \$ 2,371,341 |
| Current year claims and changes in estimates | 16,042,318 | 16,720,931 | 953,263 | 1,354,674 |
| Claim payments | (16,684,177) | (16,392,605) | (1,578,701) | (1,638,652) |
| Unpaid Claims – End of Year | \$ 1,512,334 | \$ 1,840,660 | \$ 2,371,341 | \$ 2,087,363 |

C. COMMITMENTS AND CONTINGENCIES

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

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

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

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

The Winnebago County Highway Department has open construction contracts in process at year end with remaining commitments of \$746,357 for highway projects and \$406,781 for other county building projects.

D. 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, 2018, the following employees were covered by the benefit terms:

| | |
|---|--------------|
| Inactive plan members or beneficiaries currently receiving benefit payments | 71 |
| Inactive plan members entitled to but not yet receiving benefit payments | - |
| Active plan members | 950 |
| | <u>1,021</u> |

TOTAL OPEB LIABILITY

The county's total OPEB liability of \$7,211,108 was measured as of September 30, 2019, and was determined by an actuarial valuation as of October 1, 2017 rolled forward to fiscal 2019.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

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

TOTAL OPEB LIABILITY (cont.)

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 | 7.00% Initially reduced by decrements to an ultimate of 4.5% after 11 years |
| Retirees' share of benefit-related costs | 100% |
| Discount rate | 3.58% |

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

Mortality rates were based on the December 31, 2017 IMRF actuarial valuation report.

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

CHANGES IN THE TOTAL OPEB LIABILITY

| | <u>Total OPEB Liability</u> |
|--|---------------------------------|
| Balances at September 30, 2018 | <u>\$ 7,148,994</u> |
| Changes for the year: | |
| Service cost | 287,564 |
| Interest | 251,021 |
| Changes of benefit terms | - |
| Differences between expected and actual experience | - |
| Changes in assumptions or other inputs | 28,006 |
| Benefit payments | (505,632) |
| Other changes | <u>1,155</u> |
| Net changes | <u>62,114</u> |
| Balances at September 30, 2019 | <u><u>\$ 7,211,108</u></u> |

Changes of assumptions and other inputs reflect a change in the discount rate from 3.64% in fiscal year 2018 to 3.58% in fiscal year 2019.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

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

CHANGES IN THE TOTAL OPEB LIABILITY (cont.)

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 (2.58%) or 1-percentage-point higher (4.58%) than the current discount rate:

| | 1% Decrease (2.58%) | Discount Rate (3.58%) | 1% Increase (4.58%) |
|----------------------|------------------------|--------------------------|------------------------|
| Total OPEB liability | \$ 7,696,210 | \$ 7,211,108 | \$ 6,760,512 |

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 (7% decreasing to 6%) or 1-percentage-point higher (7% increasing to 8%) than the current healthcare cost trend rates:

| | 1% Decrease (7% Decreasing to 6%) | Healthcare Cost Trend Rates | 1% Increase (7% Increasing to 8%) |
|----------------------|--|-----------------------------------|---|
| Total OPEB liability | \$ 6,606,932 | \$ 7,211,108 | \$ 7,907,087 |

OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended September 30, 2019, the county recognized OPEB expense of \$593,971. At September 30, 2019, 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 | \$ 156,703 | \$ - |
| Changes of assumptions or other inputs | 316,334 | 106,652 |
| Total | <u>\$ 473,037</u> | <u>\$ 106,652</u> |

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

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

**OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED
INFLOWS OF RESOURCES RELATED TO OPEB (cont.)**

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

| <u>Fiscal Year Ended September 30:</u> | <u>Deferred Outflows</u> | <u>Deferred Inflows</u> |
|--|------------------------------|-----------------------------|
| 2020 | \$ 71,672 | \$ 16,286 |
| 2021 | 71,672 | 16,286 |
| 2022 | 71,672 | 16,286 |
| 2023 | 71,672 | 16,286 |
| 2024 | 71,672 | 16,286 |
| Thereafter | 114,677 | 25,222 |

Early Termination Benefits

In addition to the pension and post-employment benefits previously disclosed, the county provided an early retirement incentive during 2016. On June 9, 2016, the county adopted a voluntary early retirement incentive program. Eligible employees were required to enter into an irrevocable pledge to retire by July 26, 2016 and must have retired by December 31, 2016. For an employee to be eligible to retire under this plan, the employee must be participating in IMRF, must have attained age 55 and have at least eight years of creditable service by his or her retirement date and eight years on full-time consecutive employment with the county or the employee must be participating in SLEP, must have attained age 50 and have at least 20 years of creditable service by his or her retirement date and eight years on full-time consecutive employment with the county. Sixty-five employees of the county accepted the early retirement agreement. Under the agreement, the county will make total payments of \$23,325 per retiree over three years at a rate of \$7,775 per year per retiree. The three payments will be made in January 2017, January 2018, and January 2019. \$528,710 in payments were made during the year ended September 30, 2019. The total liability under this plan as of September 30, 2019 was \$0.

E. JOINT VENTURES

County of Winnebago Regional Tourism Facility Board

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended September 30, 2019

NOTE V – OTHER INFORMATION (cont.)

F. ECONOMIC INCENTIVE AGREEMENTS

The county has an agreement with a developer based upon tax increment generated. The county will remit up to 50% of the increment from each parcel proposed for development. As of and for the year ended September 30, 2019, a liability of \$143,438 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2019, the county has incurred total incentives of \$548,499.

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, 2019, the county has not incurred any incentives.

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

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

- > Statement No. 84, *Fiduciary Activities*
- > Statement No. 87, *Leases*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 90, *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61*
- > Statement No. 91, *Conduit Debt Obligations*

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

H. SUBSEQUENT EVENT

In December 2019, a novel strain of coronavirus was reported in Wuhan, Hubei province, China. In the first several months of 2020, the virus, SARS-CoV-2, and resulting disease, COVID-19, spread to the United States, including to areas impacting the county. As of the date above, the county's evaluation of the effects of these events is ongoing; however, the county anticipates this situation could result in declines to sales tax revenue, income and replacement tax revenue, and fees and fines from the court system. The county has also delayed a bond sale until the market is in a more stable condition. In addition, the county anticipates additional expenses at the River Bluff Nursing Home.



REQUIRED SUPPLEMENTARY INFORMATION

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

For The Year Ended September 30, 2019

| | Budget | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------|----------------------|----------------------|----------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | | | | |
| Property, net | \$ 12,663,000 | \$ 12,663,000 | \$ 12,427,765 | \$ (235,235) |
| Sales tax | 1,400,000 | 1,400,000 | 1,337,632 | (62,368) |
| Quarter-cent sales tax | 8,234,669 | 8,234,669 | 8,254,839 | 20,170 |
| Use tax | 1,600,000 | 1,600,000 | 1,957,260 | 357,260 |
| Other | 290,000 | 290,000 | 324,588 | 34,588 |
| Total taxes | 24,187,669 | 24,187,669 | 24,302,084 | 114,415 |
| Intergovernmental | | | | |
| State income tax allotments | 5,700,000 | 5,700,000 | 6,253,726 | 553,726 |
| Replacement tax allotments | 1,200,000 | 1,200,000 | 3,236,801 | 2,036,801 |
| Other | 4,178,377 | 4,182,041 | 3,334,064 | (847,977) |
| Total intergovernmental | 11,078,377 | 11,082,041 | 12,824,591 | 1,742,550 |
| Other | | | | |
| Charges for services | 7,429,660 | 7,429,660 | 7,606,148 | 176,488 |
| Fines and forfeitures | 4,673,500 | 4,673,500 | 4,489,919 | (183,581) |
| Licenses and permits | 665,000 | 665,000 | 456,050 | (208,950) |
| Investment income | 200,000 | 200,000 | 498,230 | 298,230 |
| Other | 519,000 | 519,000 | 124,362 | (394,638) |
| Total other | 13,487,160 | 13,487,160 | 13,174,709 | (312,451) |
| Total revenues | \$ 48,753,206 | \$ 48,756,870 | \$ 50,301,384 | \$ 1,544,514 |

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

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

For The Year Ended September 30, 2019

| | Budget | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------|-------------------|----------------------|--|
| | Original | Final | | |
| Expenditures, current | | | | |
| General government | \$ 16,347,148 | \$ 16,229,957 | \$ 15,143,830 | \$ (1,086,127) |
| Public safety | 18,850,828 | 19,132,185 | 18,751,528 | (380,657) |
| Judicial | 13,203,657 | 13,209,166 | 12,995,844 | (213,322) |
| Total expenditures, current | 48,401,633 | 48,571,308 | 46,891,202 | (1,680,106) |
| Debt Service | | | | |
| Principal | - | 18,498 | 18,498 | - |
| Interest | - | 366 | 366 | - |
| Capital outlay | 200,000 | 181,136 | 93,609 | (87,527) |
| Total expenditures | 48,601,633 | 48,771,308 | 47,003,675 | (1,767,633) |
| Excess of revenues over (under) expenditures | 151,573 | (14,438) | 3,297,709 | 3,312,147 |
| Other financing sources (uses) | | | | |
| Property sales | 60,000 | 60,000 | 18,551 | (41,449) |
| Transfers in | 635,000 | 635,000 | 691,977 | 56,977 |
| Transfers (out) | (47,102) | (87,439) | (68,407) | (19,032) |
| Total other financing sources (uses) | 647,898 | 607,561 | 642,121 | 34,560 |
| Net change in fund balance | \$ 799,471 | \$ 593,123 | 3,939,830 | \$ 3,346,707 |
| Fund balance, beginning of period | | | 16,800,428 | |
| Total fund balance, end of period | | | \$ 20,740,258 | |

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

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

For The Year Ended September 30, 2019

| | Budget | | Actual | Variance with Final Budget Over (Under) |
|---|-----------------------|-----------------------|---------------------|--|
| | Original | Final Budget | | |
| Revenues | | | | |
| Taxes | \$ 28,500,000 | \$ 28,500,000 | \$ 28,447,956 | \$ (52,044) |
| Intergovernmental revenues | 11,000 | 11,000 | 17,675 | 6,675 |
| Investment income | 10,000 | 10,000 | 45,411 | 35,411 |
| Other | 26,000 | 26,000 | - | (26,000) |
| Total revenues | 28,547,000 | 28,547,000 | 28,511,042 | (35,958) |
| Expenditures | | | | |
| Public safety | 22,572,483 | 24,327,326 | 22,447,235 | (1,880,091) |
| Judicial | 4,220,291 | 4,263,360 | 4,793,020 | 529,660 |
| Total expenditures, current | 26,792,774 | 28,590,686 | 27,240,255 | (1,350,431) |
| Debt service | | | | |
| Principal | 87,000 | 214,155 | 211,293 | (2,862) |
| Interest and fiscal charges | - | - | 1,971 | 1,971 |
| Total debt service | 87,000 | 214,155 | 213,264 | (891) |
| Total expenditures | 26,879,774 | 28,804,841 | 27,453,519 | (1,351,322) |
| Excess of revenues over (under) expenditures | 1,667,226 | (257,841) | 1,057,523 | 1,315,364 |
| Other financing sources (uses) | | | | |
| Transfers (out) | (5,310,000) | (5,310,000) | (5,649,800) | (339,800) |
| Total other financing sources (uses) | (5,310,000) | (5,310,000) | (5,649,800) | (339,800) |
| Net change in fund balance | \$ (3,642,774) | \$ (5,567,841) | (4,592,277) | \$ 975,564 |
| Fund balance, beginning of period | | | 10,021,157 | |
| Fund balance, end of period | | | \$ 5,428,880 | |

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

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 5,660,000 | \$ 5,670,929 | \$ 10,929 |
| Intergovernmental | 1,891,000 | 1,434,114 | (456,886) |
| Other | 4,000 | 444,048 | 440,048 |
| Total revenues | 7,555,000 | 7,549,091 | (5,909) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 592,900 | 3,010,617 | 2,417,717 |
| Public safety | | | |
| Personnel | 4,181,100 | 21,294,188 | 17,113,088 |
| Highways and streets | | | |
| Personnel | 201,600 | 1,026,741 | 825,141 |
| Health and welfare | | | |
| Personnel | 855,400 | 4,356,521 | 3,501,121 |
| Judicial | | | |
| Personnel | 1,169,000 | 5,953,674 | 4,784,674 |
| Total expenditures, current | 7,000,000 | 35,641,741 | 28,641,741 |
| Debt service | | | |
| Interest and fiscal charges | - | 623,075 | 623,075 |
| Total expenditures | 7,000,000 | 36,264,816 | 29,264,816 |
| Excess of revenue over (under) expenditures | 555,000 | (28,715,725) | (29,270,725) |
| Other financing sources (uses) | | | |
| Transfers out | - | (1,674,556) | (1,674,556) |
| Issuance of pension bonds | - | 31,005,000 | 31,005,000 |
| Total other financing sources (uses) | - | 29,330,444 | 29,330,444 |
| Net change in fund balance | \$ 555,000 | 614,719 | \$ 59,719 |
| Fund balance, beginning of period | | 3,961,010 | |
| Fund balance, end of period | | \$ 4,575,729 | |

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

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 3,993,000 | \$ 4,003,485 | \$ 10,485 |
| Intergovernmental revenue | - | 7,377 | 7,377 |
| Other | 1,000 | 88,969 | 87,969 |
| Total revenues | 3,994,000 | 4,099,831 | 105,831 |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 2,957,000 | 2,628,501 | (328,499) |
| Total expenditures, current | 2,957,000 | 2,628,501 | (328,499) |
| Excess of revenue over (under) expenditures | 1,037,000 | 1,471,330 | 434,330 |
| Other financing sources (uses) | | | |
| Transfers (out) | (952,000) | (960,850) | (8,850) |
| Total other financing sources (uses) | (952,000) | (960,850) | (8,850) |
| Net change in fund balance | \$ 85,000 | 510,480 | \$ 425,480 |
| Fund balance, beginning of period | | 135,628 | |
| Fund balance, end of period | | \$ 646,108 | |

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

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

For the Year Ended September 30, 2019

| <u>County - ECO</u> | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|------------------------|---------------|---------------|---------------|---------------|
| Contractually required contributions | \$ 225,849 | \$ 321,582 | \$ 357,650 | \$ 564,878 | \$ 433,034 |
| Contributions in relation to the contractually required contribution | 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 | \$ 219,821 | \$ 352,367 | \$ 361,905 | \$ 636,001 | \$ 613,967 |
| Contributions as a percentage of covered payroll | 1814.61% | 91.26% | 98.82% | 88.82% | 70.53% |
| <u>County - Regular</u> | 2019 | 2018 | 2017 | 2016 | 2015 |
| Contractually required contributions | \$ 3,947,468 | \$ 4,660,964 | \$ 4,930,192 | \$ 5,500,153 | \$ 5,484,469 |
| Contributions in relation to the contractually required contribution | 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) | \$ (8,700,519) | \$ - | \$ - | \$ - | \$ - |
| Covered payroll | \$ 51,513,662 | \$ 49,851,080 | \$ 52,704,638 | \$ 57,330,930 | \$ 54,183,926 |
| Contributions as a percentage of covered payroll | 24.55% | 9.35% | 9.35% | 9.59% | 10.12% |
| <u>Sheriff's Law Enforcement Personnel Plan (SLEP)</u> | 2019 | 2018 | 2017 | 2016 | 2015 |
| Contractually required contributions | \$ 2,330,169 | \$ 2,535,985 | \$ 2,590,793 | \$ 2,750,419 | \$ 2,638,446 |
| Contributions in relation to the contractually required contribution | 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) | \$ (16,915,517) | \$ - | \$ - | \$ - | \$ - |
| Covered payroll | \$ 10,553,631 | \$ 11,237,474 | \$ 11,174,389 | \$ 11,736,228 | \$ 10,828,665 |
| Contributions as a percentage of covered payroll | 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 2018 Contribution Rates

Actuarial Cost Method: Aggregate entry age normal
Amortization Method: Level percentage of payroll, closed
Remaining Amortization Period: 25-year closed period
Asset Valuation Method: 5-year smoothed market; 20% corridor
Wage Growth: 3.50%
Price Inflation: 2.75% approximate; No explicit price inflation assumption is used in this valuation
Salary Increases: 3.75% to 14.5% including inflation
Investment Rate of Return: 7.50%
Retirement Age: Experience-based table of rates that are specific to the type o eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.

Mortality: For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used for fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes: There were no benefit changes during the year.

See independent auditors' report and accompanying 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

For the Year Ended September 30, 2019

| December 31,* | 2018 | | | 2017 | | |
|--|----------------------|-----------------------|---|----------------------|-----------------------|---|
| | 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 | \$ 86,741 | \$ 4,886,621 | \$ 2,002,615 | \$ 124,844 | \$ 5,482,788 | \$ 2,142,203 |
| Interest | 832,283 | 19,822,224 | 8,771,255 | 872,578 | 19,634,628 | 8,510,668 |
| Changes of benefit terms | - | - | - | - | - | - |
| Differences between expected and actual experience | 128,457 | (1,954,875) | 1,346,341 | (412,307) | (496,481) | (49,423) |
| Changes of assumptions | 240,306 | 8,174,475 | 3,858,010 | (210,694) | (8,675,375) | (1,125,734) |
| Benefit payments, including refunds of member contributions | (919,785) | (13,214,695) | (6,199,008) | (865,474) | (13,077,713) | (5,667,851) |
| Net change in total pension liability | 368,002 | 17,713,750 | 9,779,213 | (491,053) | 2,867,847 | 3,809,863 |
| Total pension liability - beginning | 11,513,632 | 268,460,356 | 119,048,265 | 12,004,685 | 265,592,509 | 115,238,402 |
| TOTAL PENSION LIABILITY - ENDING | \$ 11,881,634 | \$ 286,174,106 | \$ 128,827,478 | \$ 11,513,632 | \$ 268,460,356 | \$ 119,048,265 |
| PLAN FIDUCIARY NET POSITION | | | | | | |
| Contributions - employer | \$ 4,080,101 | \$ 13,417,858 | \$ 19,519,166 | \$ 306,518 | \$ 4,870,730 | \$ 2,637,525 |
| Contributions - member | 26,673 | 2,351,534 | 824,339 | 32,950 | 2,452,813 | 842,180 |
| Net investment income | (538,951) | (15,291,256) | (7,849,991) | 1,620,766 | 42,865,245 | 17,631,346 |
| Benefit payments, including refunds of member contributions | (919,785) | (13,214,695) | (6,199,008) | (865,474) | (13,077,713) | (5,667,851) |
| Other (net transfer) | 47,015 | 3,173,862 | 1,906,817 | (1,556,660) | (5,586,907) | (2,029,252) |
| Net change in plan fiduciary net position | 2,695,053 | (9,562,697) | 8,201,323 | (461,900) | 31,524,168 | 13,413,948 |
| Plan fiduciary net position - beginning | 8,160,025 | 275,990,036 | 108,543,487 | 8,621,925 | 244,465,868 | 95,129,539 |
| PLAN FIDUCIARY NET POSITION - ENDING | \$ 10,855,078 | \$ 266,427,339 | \$ 116,744,810 | \$ 8,160,025 | \$ 275,990,036 | \$ 108,543,487 |
| EMPLOYER'S NET PENSION LIABILITY | \$ 1,026,556 | \$ 19,746,767 | \$ 12,082,668 | \$ 3,353,607 | \$ (7,529,680) | \$ 10,504,778 |
| Plan fiduciary net position as a percentage of the total pension liability | 91.36% | 93.10% | 90.62% | 70.87% | 102.80% | 91.18% |
| Covered payroll | \$ 355,635 | \$ 50,296,488 | \$ 10,991,199 | \$ 439,327 | \$ 52,347,086 | \$ 11,214,047 |
| Employer's net pension liability as a percentage of covered payroll | 288.65% | 39.26% | 109.93% | 763.35% | (14.38%) | 93.68% |

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

| 2016 | | | 2015 | | | 2014 | | |
|---------------|----------------|---|---------------|----------------|---|---------------|----------------|---|
| County - ECO | County Regular | Sheriff's Law Enforcement Personnel Plan (SLEP) | County - ECO | County Regular | Sheriff's Law Enforcement Personnel Plan (SLEP) | County - ECO | County Regular | Sheriff's Law Enforcement Personnel Plan (SLEP) |
| \$ 163,263 | \$ 5,757,057 | \$ 2,078,112 | \$ 159,689 | \$ 6,094,653 | \$ 2,270,883 | \$ 168,849 | \$ 6,115,519 | \$ 2,098,164 |
| 835,984 | 18,786,431 | 8,064,453 | 813,715 | 17,973,275 | 7,808,717 | 791,138 | 16,579,321 | 7,326,490 |
| - | - | - | - | - | - | - | - | - |
| 264,222 | (927,439) | 1,289,285 | 46,208 | (2,142,634) | (1,307,973) | (382,836) | (2,070,756) | 182,701 |
| (110,970) | (335,479) | (448,757) | (21,803) | 325,059 | 284,259 | 502,866 | 7,866,006 | 1,617,508 |
| (726,538) | (11,259,403) | (5,327,019) | (709,778) | (10,251,215) | (5,038,889) | (656,328) | (9,535,998) | (4,706,982) |
| 425,961 | 12,021,167 | 5,656,074 | 288,031 | 11,999,138 | 4,016,997 | 423,689 | 18,954,092 | 6,517,881 |
| 11,578,724 | 253,571,342 | 109,582,328 | 11,290,693 | 241,572,204 | 105,565,331 | 10,867,004 | 222,618,112 | 99,047,450 |
| \$ 12,004,685 | \$ 265,592,509 | \$ 115,238,402 | \$ 11,578,724 | \$ 253,571,342 | \$ 109,582,328 | \$ 11,290,693 | \$ 241,572,204 | \$ 105,565,331 |
| \$ 568,105 | \$ 5,252,330 | \$ 2,814,550 | \$ 455,792 | \$ 5,504,698 | \$ 2,705,055 | \$ 377,655 | \$ 5,823,575 | \$ 2,870,084 |
| 62,676 | 2,505,350 | 1,006,864 | 48,156 | 2,560,006 | 1,037,450 | 49,465 | 2,703,460 | 904,051 |
| 541,497 | 15,743,066 | 6,150,361 | 38,290 | 1,179,527 | 450,955 | 450,671 | 12,953,849 | 4,919,187 |
| (726,538) | (11,259,403) | (5,327,019) | (1,406,208) | (8,282,782) | (2,085,989) | (656,328) | (9,535,998) | (4,706,982) |
| 39,017 | 168,833 | 2,087,389 | 543,857 | (3,936,072) | (1,596,338) | 391,820 | 326,179 | (959,815) |
| 484,757 | 12,410,176 | 6,732,145 | (320,113) | (2,974,623) | 511,133 | 613,283 | 12,271,065 | 3,026,525 |
| 8,137,168 | 232,055,692 | 88,397,394 | 8,457,281 | 235,030,315 | 87,886,261 | 7,843,998 | 222,759,250 | 84,859,736 |
| \$ 8,621,925 | \$ 244,465,868 | \$ 95,129,539 | \$ 8,137,168 | \$ 232,055,692 | \$ 88,397,394 | \$ 8,457,281 | \$ 235,030,315 | \$ 87,886,261 |
| \$ 3,382,760 | \$ 21,126,641 | \$ 20,108,863 | \$ 3,441,556 | \$ 21,515,650 | \$ 21,184,934 | \$ 2,833,412 | \$ 6,541,889 | \$ 17,679,070 |
| 71.82% | 92.05% | 82.55% | 70.28% | 91.51% | 80.67% | 74.90% | 97.29% | 83.25% |
| \$ 606,366 | \$ 54,272,568 | \$ 11,279,641 | \$ 615,520 | \$ 55,163,792 | \$ 10,925,271 | \$ 605,408 | \$ 53,619,604 | \$ 10,993,630 |
| 557.87% | 38.93% | 178.28% | 559.13% | 39.00% | 193.91% | 468.02% | 12.20% | 160.81% |

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

COUNTY OF WINNEBAGO, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFIT PLAN
For the Year Ended September 30, 2019

| | <u>2019</u> | <u>2018</u> |
|--|----------------|----------------|
| Actuarially determined contribution | \$ 505,632 | \$ 444,281 |
| Contributions in relation to the actuarially determined contribution | <u>505,632</u> | <u>444,281</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> |
| Covered payroll | \$ 50,906,971 | \$ 50,906,971 |
| Contributions as a percentage of covered payroll | 0.99% | 0.87% |

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

COUNTY OF WINNEBAGO, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S OTHER POST-EMPLOYMENT BENEFITS
LIABILITY AND RELATED RATIOS
For the Year Ended September 30, 2019

| | <u>2019</u> | <u>2018</u> |
|---|---------------------|---------------------|
| Total OPEB Liability | | |
| Service cost | \$ 287,564 | \$ 280,339 |
| Interest | 251,021 | 215,430 |
| Changes of benefit terms | - | - |
| Differences between expected and actual experience | - | 204,561 |
| Changes of assumptions | 29,161 | 240,059 |
| Benefit payments | <u>(505,632)</u> | <u>(444,281)</u> |
| Net Change in Total OPEB Liability | 62,114 | 496,108 |
| Total OPEB Liability - Beginning | <u>7,148,994</u> | <u>6,652,886</u> |
| Total OPEB Liability - Ending | <u>\$ 7,211,108</u> | <u>\$ 7,148,994</u> |
| | | |
| Covered-employee payroll | \$ 50,906,971 | \$ 50,906,971 |
| | | |
| Total OPEB liability as a percentage of covered-employee payroll | 14.17% | 14.04% |

Notes:

Valuation date:

Actuarially determined contribution rates are calculated as of October 1, 2018, 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 | 8.55 years |
| Asset valuation method | Not applicable |
| Inflation | 3.0 percent |
| Healthcare cost trend rates | 7.0 percent initial, reduced by decrements to an ultimate of 4.5% after 11 years |
| Salary increases | 4.00 percent, average, including inflation |
| Investment rate of return | Not applicable |
| Retirement age | In the 2018 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2017 IMRF actuarial valuation report |
| Mortality | In the 2018 actuarial valuation, assumed life expectancies were based on the December 31, 2017 IMRF actuarial valuation report. |

Benefit changes. There were no changes to the benefits.

The City implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

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

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended September 30, 2019

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:

- > 2012G Alternate Revenue Bond
- > Juvenile Justice Center Remodel Fund
- > Jail Medical Cost Fund
- > State's Attorney Automation Fund
- > Court Appointed Special Advocate Fund
- > Circuit Clerk Electronic Citation Fund
- > Specialty Courts Fund
- > Court Services Grants Fund
- > Public Defender Fund
- > 2017A Project Fund
- > Circuit Clerk Operations and Administration Fund
- > 2018 Pension Bonds 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 For the Year Ended September 30, 2019

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following funds over expended appropriations in fiscal year 2019:

| | Appropriations | Expenditures/ Expenses | Excess |
|--|----------------|---------------------------|--------------|
| General Fund | | | |
| General Government Function | | | |
| Building Maintenance | | | |
| Supplies and services | \$ 3,108,029 | \$ 3,140,413 | \$ (32,384) |
| County Board | | | |
| Supplies and services | 106,615 | 109,642 | (3,027) |
| Miscellaneous County | | | |
| Supplies and services | 2,372,321 | 2,397,302 | (24,981) |
| Human Resources | | | |
| Supplies and services | 22,510 | 22,667 | (157) |
| Purchasing | | | |
| Supplies and services | 3,377 | 3,386 | (9) |
| Public Safety | | | |
| Chief Probation Office | | | |
| Personnel | 64,900 | 65,558 | (658) |
| 911 Center | | | |
| Supplies and services | 23,549 | 24,286 | (737) |
| Sheriff's Office | | | |
| Personnel | 6,858,427 | 6,865,311 | (6,884) |
| Supplies and services | 721,061 | 828,529 | (107,468) |
| Judicial | | | |
| State's Attorney | | | |
| Personnel | 2,934,028 | 3,022,803 | (88,775) |
| Supplies and services | 445,000 | 446,118 | (1,118) |
| Clerk of the Circuit Court | | | |
| Supplies and services | 476,280 | 492,939 | (16,659) |
| Illinois Municipal Retirement Fund | | | |
| General Government | | | |
| Personnel | 592,900 | 3,010,617 | (2,417,717) |
| Public Safety | | | |
| Personnel | 4,181,100 | 21,294,188 | (17,113,088) |
| Highway and Streets | | | |
| Personnel | 201,600 | 1,026,741 | (825,141) |
| Health and Welfare | | | |
| Personnel | 855,400 | 4,356,521 | (3,501,121) |
| Judicial | | | |
| Personnel | 1,169,000 | 5,953,674 | (4,784,674) |
| Treasurer's Delinquent Tax Fee Fund | | | |
| General Government | | | |
| Personnel | 48,846 | 49,945 | (1,099) |
| Rental Housing Fee Fund | | | |
| General Government | | | |
| Supplies and services | 320,000 | 338,292 | (18,292) |
| 911 Operations | | | |
| Debt Service | | | |
| Debt service | 20,000 | 73,275 | (53,275) |
| Deferred Prosecution Program Fund | | | |
| Judicial | | | |
| Personnel | 53,313 | 56,289 | (2,976) |

See independent auditors' report.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2019

EXCESS EXPENDITURES OVER APPROPRIATIONS (cont.)

| | Appropriations | Expenditures/ Expenses | Excess |
|---|----------------|---------------------------|-------------|
| Neutral Site Custody Exchange Fund | | | |
| Public Safety | | | |
| Supplies and services | \$ 88,000 | \$ 119,108 | \$ (31,108) |
| County Highway Fund | | | |
| Capital Outlay | | | |
| Capital outlay | 452,000 | 2,008,808 | (1,556,808) |
| Federal Matching Aid Fund | | | |
| Highways and Streets | | | |
| Capital outlay | 650,000 | 658,465 | (8,465) |
| Employer Social Security Fund | | | |
| General Government | | | |
| Personnel | 406,560 | 450,681 | (44,121) |
| Highways and Streets | | | |
| Personnel | 138,240 | 181,913 | (43,673) |
| Health and Welfare | | | |
| Personnel | 586,560 | 772,446 | (185,886) |
| Judicial | | | |
| Personnel | 801,600 | 920,993 | (119,393) |
| State Attorney Grants Fund | | | |
| Judicial | | | |
| Personnel | 158,879 | 165,584 | (6,705) |
| County Detention Home Fund | | | |
| Debt Service | | | |
| Debt service | - | 12,068 | (12,068) |
| Law Library Fund | | | |
| Judicial | | | |
| Supplies and services | 110,925 | 114,701 | (3,776) |
| Geographic Information Systems Operations Fund | | | |
| General Government | | | |
| Supplies and services | 77,617 | 359,711 | (282,094) |
| Geographic Information System Fund | | | |
| General Government | | | |
| Supplies and services | - | 79,535 | (79,535) |
| Historical Museum Fund | | | |
| General Government | | | |
| Supplies and services | 84,275 | 86,860 | (2,585) |
| County Bridge and Improvement Fund | | | |
| Highways and Streets | | | |
| Personnel | 136,460 | 181,353 | (44,893) |
| Community Development Grants Fund | | | |
| General Government | | | |
| Supplies and services | 20,000 | 37,365 | (17,365) |
| FEMA Grant Fund | | | |
| Public Safety | | | |
| Supplies and services | 35,000 | 43,202 | (8,202) |
| City Election Fund | | | |
| General Government | | | |
| Personnel | 740,000 | 762,090 | (22,090) |
| Animal Services Fund | | | |
| Debt Service | | | |
| Debt service | - | 4,681 | (4,681) |

See independent auditors' report.

COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2019

EXCESS EXPENDITURES OVER APPROPRIATIONS (cont.)

| | Appropriations | Expenditures/ Expenses | Excess |
|--|----------------|---------------------------|--------------|
| Sheriff Commissary | | | |
| Public Safety | | | |
| Supplies and services | \$ 200,423 | \$ 571,353 | \$ (370,930) |
| County Automation Fund | | | |
| Judicial | | | |
| Supplies and services | - | 95,160 | (95,160) |
| 2010 Debt Certificate Fund | | | |
| Debt service | | | |
| Debt service | 316,081 | 316,383 | (302) |
| 2013B Series Refunding Bonds Fund | | | |
| Debt service | | | |
| Debt service | 1,014,600 | 1,015,028 | (428) |
| 2017B General Obligation Refunding Bonds Fund | | | |
| Debt service | | | |
| Debt service | 82,200 | 722,200 | (640,000) |
| Capital Projects Fund | | | |
| Capital outlay | | | |
| Capital outlay | 250,000 | 302,665 | (52,665) |

See independent auditors' report.



SUPPLEMENTARY INFORMATION

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

For The Year Ended September 30, 2019

| | Personnel | | | Variance with Final Budget Over (Under) |
|---|----------------------|----------------------|----------------------|--|
| | Budget | | Actual | |
| | Original | Final | | |
| General Government | | | | |
| Building Maintenance | \$ 1,398,146 | \$ 1,398,146 | \$ 1,356,809 | \$ (41,337) |
| City Election | 133,936 | 134,561 | 134,561 | - |
| County Auditor | 185,150 | 185,195 | 185,195 | - |
| County Board | 688,479 | 628,729 | 576,285 | (52,444) |
| County Clerk | 418,416 | 427,228 | 427,228 | - |
| Finance | 322,830 | 317,130 | 268,695 | (48,435) |
| Miscellaneous County | - | - | - | - |
| Human Resources | 315,925 | 315,425 | 308,539 | (6,886) |
| Purchasing | 162,670 | 166,393 | 166,314 | (79) |
| Planning | 574,274 | 602,703 | 602,703 | - |
| Recorder of Deeds | 259,280 | 269,317 | 269,317 | - |
| Superintendent of Education | 256,811 | 256,811 | 252,111 | (4,700) |
| Supervisor of Assessment | 685,158 | 685,488 | 626,577 | (58,911) |
| Treasurer | 317,427 | 318,080 | 318,079 | (1) |
| Information Technology | 806,802 | 806,802 | 796,464 | (10,338) |
| Non-departmental | 2,544,949 | 2,215,393 | 1,411,970 | (803,423) |
| Total General Government | 9,070,253 | 8,727,401 | 7,700,847 | (1,026,554) |
| Public Safety | | | | |
| 911 Center | 1,304,005 | 1,309,825 | 1,229,379 | (80,446) |
| County Jail | - | - | - | - |
| Chief Probation Office | 3,579,423 | 3,579,423 | 3,551,290 | (28,133) |
| Civil Defense | 81,074 | 82,674 | 25,267 | (57,407) |
| Dependent Children | - | - | - | - |
| Sheriff's Office | 6,604,490 | 6,858,427 | 6,865,311 | 6,884 |
| Public Safety Building Costs | - | - | - | - |
| Non-departmental | 2,317,277 | 2,317,277 | 2,317,277 | - |
| Installment note related activities - principal | - | - | - | - |
| Installment note related activities - interest | - | - | - | - |
| Total Public Safety | 13,886,269 | 14,147,626 | 13,988,524 | (159,102) |
| Judicial | | | | |
| State's Attorney | 2,930,364 | 2,934,028 | 3,022,803 | 88,775 |
| Clerk of the Circuit Court | 1,918,954 | 1,936,934 | 1,877,453 | (59,481) |
| Circuit Court | 1,230,976 | 1,230,976 | 1,229,013 | (1,963) |
| Coroner | 682,916 | 628,216 | 623,541 | (4,675) |
| Jury Commission | 123,728 | 123,728 | 111,521 | (12,207) |
| Public Defender | 1,690,036 | 1,693,901 | 1,546,187 | (147,714) |
| Non-departmental | 2,067,834 | 2,067,834 | 2,067,834 | - |
| Total Judicial | 10,644,808 | 10,615,617 | 10,478,352 | (137,265) |
| Total Expenditures | \$ 33,601,330 | \$ 33,490,644 | \$ 32,167,723 | \$ (1,322,921) |

| Supplies and Services | | | Variance with Final Budget Over (Under) | Total Expenditures, Current | | | Variance with Final Budget Over (Under) |
|-----------------------|---------------|---------------|--|-----------------------------|---------------|---------------|--|
| Budget | | Actual | | Budget | | Actual | |
| Original | Final | | | Original | Final | | |
| \$ 3,108,029 | \$ 3,108,029 | \$ 3,140,413 | \$ 32,384 | \$ 4,506,175 | \$ 4,506,175 | \$ 4,497,222 | \$ (8,953) |
| - | - | - | - | 133,936 | 134,561 | 134,561 | - |
| 6,144 | 6,144 | 4,188 | (1,956) | 191,294 | 191,339 | 189,383 | (1,956) |
| 46,865 | 106,615 | 109,642 | 3,027 | 735,344 | 735,344 | 685,927 | (49,417) |
| 479,254 | 479,254 | 454,955 | (24,299) | 897,670 | 906,482 | 882,183 | (24,299) |
| 313,937 | 319,637 | 310,772 | (8,865) | 636,767 | 636,767 | 579,467 | (57,300) |
| 2,212,610 | 2,372,321 | 2,397,302 | 24,981 | 2,212,610 | 2,372,321 | 2,397,302 | 24,981 |
| 22,010 | 22,510 | 22,667 | 157 | 337,935 | 337,935 | 331,206 | (6,729) |
| 3,377 | 3,377 | 3,386 | 9 | 166,047 | 169,770 | 169,700 | (70) |
| 101,765 | 101,765 | 95,147 | (6,618) | 676,039 | 704,468 | 697,850 | (6,618) |
| 15,375 | 15,375 | 11,732 | (3,643) | 274,655 | 284,692 | 281,049 | (3,643) |
| 138,920 | 138,920 | 133,709 | (5,211) | 395,731 | 395,731 | 385,820 | (9,911) |
| 239,370 | 239,370 | 194,309 | (45,061) | 924,528 | 924,858 | 820,886 | (103,972) |
| 127,165 | 127,165 | 117,100 | (10,065) | 444,592 | 445,245 | 435,179 | (10,066) |
| 462,074 | 462,074 | 447,661 | (14,413) | 1,268,876 | 1,268,876 | 1,244,125 | (24,751) |
| - | - | - | - | 2,544,949 | 2,215,393 | 1,411,970 | (803,423) |
| 7,276,895 | 7,502,556 | 7,442,983 | (59,573) | 16,347,148 | 16,229,957 | 15,143,830 | (1,086,127) |
| 23,549 | 23,549 | 24,286 | 737 | 1,327,554 | 1,333,374 | 1,253,665 | (79,709) |
| 3,249,672 | 3,249,672 | 3,042,074 | (207,598) | 3,249,672 | 3,249,672 | 3,042,074 | (207,598) |
| 64,900 | 64,900 | 65,558 | 658 | 3,644,323 | 3,644,323 | 3,616,848 | (27,475) |
| 30,485 | 30,485 | 26,415 | (4,070) | 111,559 | 113,159 | 51,682 | (61,477) |
| 124,892 | 144,892 | 138,360 | (6,532) | 124,892 | 144,892 | 138,360 | (6,532) |
| 721,061 | 721,061 | 828,529 | 107,468 | 7,325,551 | 7,579,488 | 7,693,840 | 114,352 |
| 750,000 | 750,000 | 637,782 | (112,218) | 750,000 | 750,000 | 637,782 | (112,218) |
| - | - | - | - | 2,317,277 | 2,317,277 | 2,317,277 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 4,964,559 | 4,984,559 | 4,763,004 | (221,555) | 18,850,828 | 19,132,185 | 18,751,528 | (380,657) |
| 445,000 | 445,000 | 446,118 | 1,118 | 3,375,364 | 3,379,028 | 3,468,921 | 89,893 |
| 476,280 | 476,280 | 492,939 | 16,659 | 2,395,234 | 2,413,214 | 2,370,392 | (42,822) |
| 822,188 | 822,188 | 803,010 | (19,178) | 2,053,164 | 2,053,164 | 2,032,023 | (21,141) |
| 360,671 | 415,371 | 409,060 | (6,311) | 1,043,587 | 1,043,587 | 1,032,601 | (10,986) |
| 345,508 | 325,508 | 279,012 | (46,496) | 469,236 | 449,236 | 390,533 | (58,703) |
| 109,202 | 109,202 | 87,353 | (21,849) | 1,799,238 | 1,803,103 | 1,633,540 | (169,563) |
| - | - | - | - | 2,067,834 | 2,067,834 | 2,067,834 | - |
| 2,558,849 | 2,593,549 | 2,517,492 | (76,057) | 13,203,657 | 13,209,166 | 12,995,844 | (213,322) |
| \$ 14,800,303 | \$ 15,080,664 | \$ 14,723,479 | \$ (357,185) | \$ 48,401,633 | \$ 48,571,308 | \$ 46,891,202 | \$ (1,680,106) |

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

For The Year Ended September 30, 2019

| | Debt Service | | | Variance with Final Budget Over (Under) |
|---|--------------|-----------|-----------|--|
| | Budget | | Actual | |
| | Original | Final | | |
| General Government | | | | |
| Building Maintenance | \$ - | \$ - | \$ - | \$ - |
| City Election | - | - | - | - |
| County Auditor | - | - | - | - |
| County Board | - | - | - | - |
| County Clerk | - | - | - | - |
| Finance | - | - | - | - |
| Miscellaneous County | - | - | - | - |
| Human Resources | - | - | - | - |
| Purchasing | - | - | - | - |
| Planning | - | - | - | - |
| Recorder of Deeds | - | - | - | - |
| Superintendent of Education | - | - | - | - |
| Supervisor of Assessment | - | - | - | - |
| Treasurer | - | - | - | - |
| Information technology | - | - | - | - |
| Non-departmental | - | - | - | - |
| Total General Government | - | - | - | - |
| Public Safety | | | | |
| 911 Center | - | - | - | - |
| County Jail | - | - | - | - |
| Chief Probation Office | - | - | - | - |
| Civil Defense | - | - | - | - |
| Dependent Children | - | - | - | - |
| Sheriff's Office | - | - | - | - |
| Public Safety Building Costs | - | - | - | - |
| Non-departmental | - | - | - | - |
| Installment note related activities - principal | - | 18,498 | 18,498 | - |
| Installment note related activities - interest | - | 366 | 366 | - |
| Total Public Safety | - | 18,864 | 18,864 | - |
| Judicial | | | | |
| State's Attorney | - | - | - | - |
| Clerk of the Circuit Court | - | - | - | - |
| Circuit Court | - | - | - | - |
| Coroner | - | - | - | - |
| Jury Commission | - | - | - | - |
| Public Defender | - | - | - | - |
| Non-departmental | - | - | - | - |
| Total Judicial | - | - | - | - |
| Total Expenditures | \$ - | \$ 18,864 | \$ 18,864 | \$ - |

| Capital Outlay | | | | Variance with Final Budget Over (Under) |
|----------------|------------|-----------|------|--|
| Budget | | Actual | | |
| Original | Final | | | |
| \$ - | \$ - | \$ - | \$ - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 100,000 | 81,136 | 27,580 | | (53,556) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 100,000 | 81,136 | 27,580 | | (53,556) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 100,000 | 100,000 | 66,029 | | (33,971) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 100,000 | 100,000 | 66,029 | | (33,971) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| \$ 200,000 | \$ 181,136 | \$ 93,609 | \$ | (87,527) |

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

For The Year Ended September 30, 2019

| | Total Expenditures | | | Variance with Final Budget Over (Under) |
|---|----------------------|----------------------|----------------------|--|
| | Budget | | Actual | |
| | Original | Final | | |
| General Government | | | | |
| Building Maintenance | \$ 4,506,175 | \$ 4,506,175 | \$ 4,497,222 | \$ (8,953) |
| City Election | 133,936 | 134,561 | 134,561 | - |
| County Auditor | 191,294 | 191,339 | 189,383 | (1,956) |
| County Board | 735,344 | 735,344 | 685,927 | (49,417) |
| County Clerk | 897,670 | 906,482 | 882,183 | (24,299) |
| Finance | 636,767 | 636,767 | 579,467 | (57,300) |
| Miscellaneous County | 2,312,610 | 2,453,457 | 2,424,882 | (28,575) |
| Human Resources | 337,935 | 337,935 | 331,206 | (6,729) |
| Purchasing | 166,047 | 169,770 | 169,700 | (70) |
| Planning | 676,039 | 704,468 | 697,850 | (6,618) |
| Recorder of Deeds | 274,655 | 284,692 | 281,049 | (3,643) |
| Superintendent of Education | 395,731 | 395,731 | 385,820 | (9,911) |
| Supervisor of Assessment | 924,528 | 924,858 | 820,886 | (103,972) |
| Treasurer | 444,592 | 445,245 | 435,179 | (10,066) |
| Treasurer | 1,268,876 | 1,268,876 | 1,244,125 | (24,751) |
| Non-departmental | 2,544,949 | 2,215,393 | 1,411,970 | (803,423) |
| Total General Government | 16,447,148 | 16,311,093 | 15,171,410 | (1,139,683) |
| Public Safety | | | | |
| 911 Center | 1,327,554 | 1,333,374 | 1,253,665 | (79,709) |
| County Jail | 3,249,672 | 3,249,672 | 3,042,074 | (207,598) |
| Chief Probation Office | 3,644,323 | 3,644,323 | 3,616,848 | (27,475) |
| Civil Defense | 111,559 | 113,159 | 51,682 | (61,477) |
| Dependent Children | 124,892 | 144,892 | 138,360 | (6,532) |
| Sheriff's Office | 7,425,551 | 7,679,488 | 7,759,869 | 80,381 |
| Public Safety Building Costs | 750,000 | 750,000 | 637,782 | (112,218) |
| Non-departmental | 2,317,277 | 2,317,277 | 2,317,277 | - |
| Installment note related activities - principal | - | 18,498 | 18,498 | - |
| Installment note related activities - interest | - | 366 | 366 | - |
| Total Public Safety | 18,950,828 | 19,251,049 | 18,836,421 | (414,628) |
| Judicial | | | | |
| State's Attorney | 3,375,364 | 3,379,028 | 3,468,921 | 89,893 |
| Clerk of the Circuit Court | 2,395,234 | 2,413,214 | 2,370,392 | (42,822) |
| Circuit Court | 2,053,164 | 2,053,164 | 2,032,023 | (21,141) |
| Coroner | 1,043,587 | 1,043,587 | 1,032,601 | (10,986) |
| Jury Commission | 469,236 | 449,236 | 390,533 | (58,703) |
| Public Defender | 1,799,238 | 1,803,103 | 1,633,540 | (169,563) |
| Non-departmental | 2,067,834 | 2,067,834 | 2,067,834 | - |
| Total Judicial | 13,203,657 | 13,209,166 | 12,995,844 | (213,322) |
| Total Expenditures | \$ 48,601,633 | \$ 48,771,308 | \$ 47,003,675 | \$ (1,767,633) |



County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Object Class
Budget and Actual
Public Safety Sales Tax Fund

For The Year Ended September 30, 2019

| | Personnel | | | Variance with Final Budget Over (Under) |
|----------------------------|----------------------|----------------------|----------------------|--|
| | Budget | | Actual | |
| | Original | Final | | |
| Public Safety | | | | |
| Chief Probation Office | \$ 654,956 | \$ 654,956 | \$ 642,271 | \$ (12,685) |
| County Jail | 11,455,107 | 11,579,863 | 11,579,863 | - |
| Sheriff's Office | 4,088,275 | 5,929,467 | 5,241,198 | (688,269) |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| Non-departmental | 4,029,151 | 3,856,650 | 3,666,703 | (189,947) |
| Total Public Safety | 20,227,489 | 22,020,936 | 21,130,035 | (890,901) |
| Judicial | | | | |
| Circuit Court | 305,932 | 305,932 | 303,364 | (2,568) |
| State's Attorney | 1,448,775 | 1,448,775 | 1,316,172 | (132,603) |
| Public Defender | 982,054 | 982,054 | 962,333 | (19,721) |
| Clerk of the Circuit Court | 655,001 | 698,070 | 627,608 | (70,462) |
| Drug Court | 129,981 | 129,981 | 129,172 | (809) |
| Alternative Programs | - | - | - | - |
| Non-departmental | 901,689 | 863,085 | 820,576 | (42,509) |
| Total Judicial | 4,423,432 | 4,427,897 | 4,159,225 | (268,672) |
| Total Expenditures | \$ 24,650,921 | \$ 26,448,833 | \$ 25,289,260 | \$ (1,159,573) |

| 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 | | |
| \$ - | \$ - | \$ - | \$ - | \$ 654,956 | \$ 654,956 | \$ 642,271 | \$ (12,685) |
| 1,401,996 | 1,401,996 | 1,277,507 | (124,489) | 12,857,103 | 12,981,859 | 12,857,370 | (124,489) |
| 41,309 | 41,309 | 39,693 | (1,616) | 4,129,584 | 5,970,776 | 5,280,891 | (689,885) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 4,029,151 | 3,856,650 | 3,666,703 | (189,947) |
| 1,443,305 | 1,443,305 | 1,317,200 | (126,105) | 21,670,794 | 23,464,241 | 22,447,235 | (1,017,006) |
| 160,996 | 160,996 | 146,242 | (14,754) | 466,928 | 466,928 | 449,606 | (17,322) |
| - | - | - | - | 1,448,775 | 1,448,775 | 1,316,172 | (132,603) |
| - | - | - | - | 982,054 | 982,054 | 962,333 | (19,721) |
| - | - | - | - | 655,001 | 698,070 | 627,608 | (70,462) |
| 137,551 | 137,551 | 119,972 | (17,579) | 267,532 | 267,532 | 249,144 | (18,388) |
| 400,000 | 400,000 | 367,581 | (32,419) | 400,000 | 400,000 | 367,581 | (32,419) |
| - | - | - | - | 901,689 | 863,085 | 820,576 | (42,509) |
| 698,547 | 698,547 | 633,795 | (64,752) | 5,121,979 | 5,126,444 | 4,793,020 | (333,424) |
| \$ 2,141,852 | \$ 2,141,852 | \$ 1,950,995 | \$ (190,857) | \$ 26,792,773 | \$ 28,590,685 | \$ 27,240,255 | \$ (1,350,430) |

County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Object Class
Budget and Actual
Public Safety Sales Tax Fund (Continued)

For The Year Ended September 30, 2019

| | Debt Service | | | Variance with Final Budget Over (Under) |
|----------------------------|------------------|-------------------|-------------------|--|
| | Budget | | Actual | |
| | Original | Final | | |
| Public Safety | | | | |
| Chief Probation Office | \$ - | \$ - | \$ - | \$ - |
| County Jail | - | - | - | - |
| Sheriff's Office | - | - | - | - |
| Principal | 87,000 | 214,155 | 211,293 | (2,862) |
| Interest | - | - | 1,971 | 1,971 |
| Non-departmental | - | - | - | - |
| Total Public Safety | 87,000 | 214,155 | 213,264 | (891) |
| Judicial | | | | |
| Circuit Court | - | - | - | - |
| State's Attorney | - | - | - | - |
| Public Defender | - | - | - | - |
| Clerk of the Circuit Court | - | - | - | - |
| Drug Court | - | - | - | - |
| Alternative Programs | - | - | - | - |
| Non-departmental | - | - | - | - |
| Total Judicial | - | - | - | - |
| Total Expenditures | \$ 87,000 | \$ 214,155 | \$ 213,264 | \$ (891) |

County of Winnebago, Illinois
Schedule of Appropriations and Expenditures By Function and Object Class
Budget and Actual
Public Safety Sales Tax Fund (Continued)

For The Year Ended September 30, 2019

| | Total Expenditures | | | Variance with Final Budget Over (Under) |
|----------------------------|----------------------|----------------------|----------------------|--|
| | Budget | | Actual | |
| | Original | Final | | |
| Public Safety | | | | |
| Chief Probation Office | \$ 654,956 | \$ 654,956 | \$ 642,271 | \$ (12,685) |
| County Jail | 12,857,103 | 12,981,859 | 12,857,370 | (124,489) |
| Sheriff's Office | 4,129,584 | 5,970,776 | 5,280,891 | (689,885) |
| Principal | 87,000 | 214,155 | 211,293 | (2,862) |
| Interest | - | - | 1,971 | 1,971 |
| Non-departmental | 4,029,151 | 3,856,650 | 3,666,703 | (189,947) |
| Total Public Safety | 21,757,794 | 23,678,396 | 22,660,499 | (1,017,897) |
| Judicial | | | | |
| Circuit Court | 466,928 | 466,928 | 449,606 | (17,322) |
| State's Attorney | 1,448,775 | 1,448,775 | 1,316,172 | (132,603) |
| Public Defender | 982,054 | 982,054 | 962,333 | (19,721) |
| Clerk of the Circuit Court | 655,001 | 698,070 | 627,608 | (70,462) |
| Drug Court | 267,532 | 267,532 | 249,144 | (18,388) |
| Alternative Programs | 400,000 | 400,000 | 367,581 | (32,419) |
| Non-departmental | 901,689 | 863,085 | 820,576 | (42,509) |
| Total Judicial | 5,121,979 | 5,126,444 | 4,793,020 | (333,424) |
| Total Expenditures | \$ 26,879,773 | \$ 28,804,840 | \$ 27,453,519 | \$ (1,351,321) |



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



**NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS AND SCHEDULES**

County of Winnebago, Illinois
Combining Balance Sheet
Nonmajor Governmental Funds

As of September 30, 2019

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds | Permanent Fund | Total |
|--|-----------------------------|--------------------------|-----------------------------|-------------------|----------------------|
| Assets | | | | | |
| Cash and investments | \$ 29,276,828 | \$ 9,770,721 | \$ 4,482,005 | \$ 31,223 | \$ 43,560,777 |
| Property taxes receivable, net | 18,191,845 | - | - | - | 18,191,845 |
| Other receivables | 1,204,978 | - | - | - | 1,204,978 |
| Receivable from other governments | 5,929,396 | - | 1,318,115 | - | 7,247,511 |
| Prepaid items | 1,680 | - | - | - | 1,680 |
| Inventory | 486,964 | - | - | - | 486,964 |
| Long-term receivables, net | - | - | 680,000 | - | 680,000 |
| Notes receivable, net | 1,109,060 | - | - | - | 1,109,060 |
| Total assets | \$ 56,200,751 | \$ 9,770,721 | \$ 6,480,120 | \$ 31,223 | \$ 72,482,815 |
| Liabilities, deferred inflows of resources, and fund balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 2,770,854 | \$ 750 | \$ 296,643 | \$ 31,223 | \$ 3,099,470 |
| Accrued payroll | 280,788 | - | - | - | 280,788 |
| Due to other funds | 2,047,727 | - | - | - | 2,047,727 |
| Unearned revenue | 26,046 | - | - | - | 26,046 |
| Advances from other funds | 217,213 | - | - | - | 217,213 |
| Contract retainage | 23,545 | - | 43,345 | - | 66,890 |
| Total liabilities | 5,366,173 | 750 | 339,988 | 31,223 | 5,738,134 |
| Deferred inflows of resources | | | | | |
| Property taxes levied for next period | 14,794,415 | - | - | - | 14,794,415 |
| Unavailable revenue | 808,687 | - | 680,000 | - | 1,488,687 |
| Total deferred inflows of resources | 15,603,102 | - | 680,000 | - | 16,283,102 |
| Total liabilities and deferred inflows of resources | 20,969,275 | 750 | 1,019,988 | 31,223 | 22,021,236 |
| Fund balances | | | | | |
| Nonspendable for prepaids items | 1,680 | - | - | - | 1,680 |
| Nonspendable for inventories | 486,964 | - | - | - | 486,964 |
| Restricted for economic development | 1,930,411 | - | - | - | 1,930,411 |
| Restricted for highways and streets | 9,616,872 | - | - | - | 9,616,872 |
| Restricted for capital projects | - | - | 742,916 | - | 742,916 |
| Restricted for public safety | 8,118,439 | - | - | - | 8,118,439 |
| Restricted for health and welfare | 9,732,637 | - | - | - | 9,732,637 |
| Restricted for judicial purposes | 2,063,800 | - | - | - | 2,063,800 |
| Restricted for equipment replacement | 477,552 | - | - | - | 477,552 |
| Restricted for retirement | 2,662,604 | - | - | - | 2,662,604 |
| Restricted for debt service | - | 9,769,971 | - | - | 9,769,971 |
| Restricted for foreclosure mediation | 95,438 | - | - | - | 95,438 |
| Restricted for city election | 571 | - | - | - | 571 |
| Restricted for animal services | 202,827 | - | - | - | 202,827 |
| Unrestricted | | | | | |
| Assigned to animal services | 407,961 | - | - | - | 407,961 |
| Assigned to capital projects | - | - | 4,717,216 | - | 4,717,216 |
| Unassigned (deficit) | (566,280) | - | - | - | (566,280) |
| Total fund balances | 35,231,476 | 9,769,971 | 5,460,132 | - | 50,461,579 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 56,200,751 | \$ 9,770,721 | \$ 6,480,120 | \$ 31,223 | \$ 72,482,815 |

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

For The Year Ended September 30, 2019

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds | Permanent Fund | Total |
|---|-----------------------------|--------------------------|-----------------------------|-------------------|----------------------|
| Revenues | | | | | |
| Taxes | \$ 15,804,626 | \$ 2,876,302 | \$ - | \$ - | \$ 18,680,928 |
| Intergovernmental | 17,405,244 | - | - | - | 17,405,244 |
| Charges for services | 11,123,506 | - | 4,816,853 | - | 15,940,359 |
| Licenses and permits | 2,103,152 | - | - | - | 2,103,152 |
| Investment income | 94,136 | - | - | - | 94,136 |
| Fines and forfeitures | - | 526,416 | - | - | 526,416 |
| Miscellaneous | 429,819 | - | 40,000 | - | 469,819 |
| Total revenues | 46,960,483 | 3,402,718 | 4,856,853 | - | 55,220,054 |
| Expenditures, current | | | | | |
| General government | 4,128,477 | - | 1,205,194 | - | 5,333,671 |
| Public safety | 11,149,888 | - | - | - | 11,149,888 |
| Highways and streets | 6,647,897 | - | - | - | 6,647,897 |
| Health and welfare | 10,926,252 | - | - | - | 10,926,252 |
| Judicial | 5,666,301 | - | - | - | 5,666,301 |
| Total expenditures, current | 38,518,815 | - | 1,205,194 | - | 39,724,009 |
| Debt service | | | | | |
| Principal | 1,124,230 | 9,791,907 | 2,271,640 | - | 13,187,777 |
| Interest and fiscal charges | 44,473 | 4,568,269 | - | - | 4,612,742 |
| Capital outlay | 3,390,770 | - | 302,665 | - | 3,693,435 |
| Total expenditures | 43,078,288 | 14,360,176 | 3,779,499 | - | 61,217,963 |
| Excess of revenues over (under) expenditures | 3,882,195 | (10,957,458) | 1,077,354 | - | (5,997,909) |
| Other financing sources (uses) | | | | | |
| Transfers in | 588,087 | 11,760,814 | 671,400 | - | 13,020,301 |
| Transfers (out) | (4,510,926) | - | (176,339) | (671,400) | (5,358,665) |
| Property sales | 397,766 | - | - | - | 397,766 |
| Issuance of capital lease obligation | 1,309,790 | - | - | - | 1,309,790 |
| Total other financing sources (uses) | (2,215,283) | 11,760,814 | 495,061 | (671,400) | 9,369,192 |
| Net change in fund balance | 1,666,912 | 803,356 | 1,572,415 | (671,400) | 3,371,283 |
| Fund balance, beginning of period | 33,564,564 | 8,966,615 | 3,887,717 | 671,400 | 47,090,296 |
| Fund balance, end of period | \$ 35,231,476 | \$ 9,769,971 | \$ 5,460,132 | \$ - | \$ 50,461,579 |



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.

SPECIAL REVENUE FUNDS (continued)

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

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

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

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

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

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

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

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

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

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

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

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.

SPECIAL REVENUE FUNDS (continued)

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.

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.

SPECIAL REVENUE FUNDS (continued)

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.

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.

SPECIAL REVENUE FUNDS (continued)

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

Public Defender 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.

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

As of September 30, 2019

| | Motor Fuel Tax Fund | Document Storage Fee Fund | Treasurer's Delinquent Tax Fee Fund | Vital Records Fee Fund | Recorder's Document Fee Fund |
|--|------------------------------|---------------------------------|--|------------------------------|------------------------------------|
| Assets | | | | | |
| Cash and investments | \$ 2,292,354 | \$ 780,318 | \$ 5,684 | \$ 291,487 | \$ 480,750 |
| Property taxes receivable | - | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - | - |
| Other receivables, net | 538,015 | 44,435 | - | - | - |
| Receivable from other governments | 302,487 | - | - | - | - |
| Prepaid items | - | - | - | - | - |
| Inventory | 486,964 | - | - | - | - |
| Notes receivable, net | - | - | - | - | - |
| Total assets | \$ 3,619,820 | \$ 824,753 | \$ 5,684 | \$ 291,487 | \$ 480,750 |
| Liabilities, deferred inflows of resources, and fund balances (deficit) | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 78,265 | \$ 20,837 | \$ - | \$ 1,755 | \$ 2,178 |
| Accrued payroll | - | 7,812 | 1,136 | 557 | 5,568 |
| Due to other funds | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - |
| Advances from other funds | - | - | - | - | - |
| Contract retainage | - | - | - | - | - |
| Total liabilities | 78,265 | 28,649 | 1,136 | 2,312 | 7,746 |
| Deferred inflows of resources | | | | | |
| Property taxes levied for next period | - | - | - | - | - |
| Unavailable revenue | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | 78,265 | 28,649 | 1,136 | 2,312 | 7,746 |
| Fund balances | | | | | |
| Nonspendable for prepaids items | - | - | - | - | - |
| Nonspendable for inventories | 486,964 | - | - | - | - |
| Restricted for economic development | - | - | - | - | - |
| Restricted for highways and streets | 3,054,591 | - | - | - | - |
| Restricted for public safety | - | - | - | - | - |
| Restricted for health and welfare | - | - | - | - | - |
| Restricted for judicial purposes | - | 796,104 | - | 289,175 | - |
| Restricted for equipment replacement | - | - | 4,548 | - | 473,004 |
| Restricted for retirement | - | - | - | - | - |
| Restricted for foreclosure mediation | - | - | - | - | - |
| Restricted for city election | - | - | - | - | - |
| Restricted for animal services | - | - | - | - | - |
| Unrestricted | - | - | - | - | - |
| Assigned to animal services | - | - | - | - | - |
| Unassigned (deficit) | - | - | - | - | - |
| Total fund balances (deficit) | 3,541,555 | 796,104 | 4,548 | 289,175 | 473,004 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 3,619,820 | \$ 824,753 | \$ 5,684 | \$ 291,487 | \$ 480,750 |

| Court Automation Fee Fund | Court Security Fee Fund | Victim Impact Panel Fee Fund | Maintenance and Child Support Collection Fund | Children's Waiting Room Fund | Rental Housing Fee Fund | Drug Enforcement Fund | 9-1-1 Operations Fund |
|---------------------------|-------------------------|------------------------------|---|------------------------------|-------------------------|-----------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ 25,387 | \$ 1,923 | \$ 33,867 | \$ 375,604 | \$ 5,065,566 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 39,438 | 46,698 | 330 | 5,562 | 10,697 | - | - | - |
| - | - | - | 8,841 | - | - | - | 915,275 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| \$ 39,438 | \$ 46,698 | \$ 330 | \$ 39,790 | \$ 12,620 | \$ 33,867 | \$ 375,604 | \$ 5,980,841 |
| \$ - | \$ - | \$ - | \$ - | \$ 11,745 | \$ 28,314 | \$ - | \$ 283,545 |
| 4,586 | - | - | - | - | - | - | - |
| 49,017 | 26,746 | 4,415 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 53,603 | 26,746 | 4,415 | - | 11,745 | 28,314 | - | 283,545 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 53,603 | 26,746 | 4,415 | - | 11,745 | 28,314 | - | 283,545 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 375,604 | 5,697,296 |
| - | - | - | - | - | 5,553 | - | - |
| - | 19,952 | - | 39,790 | 875 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| (14,165) | - | (4,085) | - | - | - | - | - |
| (14,165) | 19,952 | (4,085) | 39,790 | 875 | 5,553 | 375,604 | 5,697,296 |
| \$ 39,438 | \$ 46,698 | \$ 330 | \$ 39,790 | \$ 12,620 | \$ 33,867 | \$ 375,604 | \$ 5,980,841 |

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

As of September 30, 2019

| | Probation Services Fee Fund | Neutral Site Custody Exchange Fund | Coroner Fee Fund | Deferred Prosecution Program Fund | Jail Medical Cost Fund |
|--|-----------------------------------|---|------------------------|--|---------------------------------|
| Assets | | | | | |
| Cash and investments | \$ 763,366 | \$ 40,251 | \$ 83,022 | \$ - | \$ 33,153 |
| Property taxes receivable | - | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - | - |
| Other receivables, net | 26,550 | 16,478 | - | - | 1,283 |
| Receivable from other governments | - | - | - | - | - |
| Prepaid items | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Notes receivable, net | - | - | - | - | - |
| Total assets | \$ 789,916 | \$ 56,729 | \$ 83,022 | \$ - | \$ 34,436 |
| Liabilities, deferred inflows of resources, and fund balances (deficit) | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 31,548 | \$ 56,729 | \$ 4,857 | \$ - | \$ - |
| Accrued payroll | - | - | - | 1,039 | - |
| Due to other funds | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - |
| Advances from other funds | - | - | - | 145,565 | - |
| Contract retainage | - | - | - | - | - |
| Total liabilities | 31,548 | 56,729 | 4,857 | 146,604 | - |
| Deferred inflows of resources | | | | | |
| Property taxes levied for next period | - | - | - | - | - |
| Unavailable revenue | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | 31,548 | 56,729 | 4,857 | 146,604 | - |
| Fund balances | | | | | |
| Nonspendable for prepaids items | - | - | - | - | - |
| Nonspendable for inventories | - | - | - | - | - |
| Restricted for economic development | - | - | - | - | - |
| Restricted for highways and streets | - | - | - | - | - |
| Restricted for public safety | 758,368 | - | 78,165 | - | 34,436 |
| Restricted for health and welfare | - | - | - | - | - |
| Restricted for judicial purposes | - | - | - | - | - |
| Restricted for equipment replacement | - | - | - | - | - |
| Restricted for retirement | - | - | - | - | - |
| Restricted for foreclosure mediation | - | - | - | - | - |
| Restricted for city election | - | - | - | - | - |
| Restricted for animal services | - | - | - | - | - |
| Unrestricted | - | - | - | - | - |
| Assigned to animal services | - | - | - | - | - |
| Unassigned (deficit) | - | - | - | (146,604) | - |
| Total fund balances (deficit) | 758,368 | - | 78,165 | (146,604) | 34,436 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 789,916 | \$ 56,729 | \$ 83,022 | \$ - | \$ 34,436 |

| State's Attorney Automation Fund | County Detention Home Fund | Geographic Information System Operations Fund | Geographic Information System Fund | Historical Museum Fund | Children's Advocacy Project Fund | Health Department Fund | County Highway Fund | County Bridge and Improvement Fund | Federal Matching Aid Fund |
|---|-------------------------------------|---|---|------------------------------|---|------------------------------|---------------------------|---|---------------------------------|
| \$ 6,441 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,708,461 | \$ 3,956,494 | \$ 510,102 | \$ 1,225,410 |
| - | 2,765,748 | - | - | 149,954 | 187,689 | 3,186,547 | 3,098,542 | 463,382 | 2,171,787 |
| - | (22,680) | - | - | (1,230) | (1,540) | (26,130) | (25,410) | (3,800) | (17,810) |
| 446 | - | - | - | - | 1,351 | - | 77,951 | 2,262 | - |
| - | 375,571 | - | - | 192,090 | 77,976 | 1,771,712 | 4,642 | 694 | 3,254 |
| - | - | - | - | - | - | 1,680 | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| \$ 6,887 | \$ 3,118,639 | \$ - | \$ - | \$ 340,814 | \$ 265,476 | \$ 12,642,270 | \$ 7,112,219 | \$ 972,640 | \$ 3,382,641 |
| \$ - | \$ 38,986 | \$ - | \$ - | \$ 9,776 | \$ 1,744 | \$ 342,975 | \$ 129,070 | \$ 32,952 | \$ 6,941 |
| - | 46,361 | - | - | 1,736 | 8,756 | 113,818 | 57,731 | - | - |
| - | 359,648 | - | - | 41,687 | 164,930 | - | - | - | - |
| - | - | - | - | - | - | 26,046 | - | - | - |
| - | - | - | - | - | - | - | 10,392 | 13,153 | - |
| - | 444,995 | - | - | 53,199 | 175,430 | 482,839 | 197,193 | 46,105 | 6,941 |
| - | 2,245,320 | - | - | 121,770 | 152,460 | 2,586,870 | 2,515,590 | 376,200 | 1,763,190 |
| - | 242,028 | - | - | 191,866 | - | - | - | - | - |
| - | 2,487,348 | - | - | 313,636 | 152,460 | 2,586,870 | 2,515,590 | 376,200 | 1,763,190 |
| - | 2,932,343 | - | - | 366,835 | 327,890 | 3,069,709 | 2,712,783 | 422,305 | 1,770,131 |
| - | - | - | - | - | - | 1,680 | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 4,399,436 | 550,335 | 1,612,510 |
| - | 186,296 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 9,570,881 | - | - | - |
| 6,887 | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | (26,021) | (62,414) | - | - | - | - |
| 6,887 | 186,296 | - | - | (26,021) | (62,414) | 9,572,561 | 4,399,436 | 550,335 | 1,612,510 |
| \$ 6,887 | \$ 3,118,639 | \$ - | \$ - | \$ 340,814 | \$ 265,476 | \$ 12,642,270 | \$ 7,112,219 | \$ 972,640 | \$ 3,382,641 |

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

As of September 30, 2019

| | Veterans' Assistance Fund | Employer Social Security Fund | State's Attorney Grants Fund | Sheriff's Department Grants Fund | Probation Grants Fund | Court Services Grants Fund |
|--|---------------------------------|--|---------------------------------------|---|-----------------------------|-------------------------------------|
| Assets | | | | | | |
| Cash and investments | \$ 42,758 | \$ 1,947,536 | \$ 26,571 | \$ 7,499 | \$ - | \$ 11,071 |
| Property taxes receivable | 697,493 | 4,515,735 | - | - | - | - |
| Allowance for uncollectible taxes | (5,720) | (37,030) | - | - | - | - |
| Other receivables, net | - | - | - | - | 75,000 | - |
| Receivable from other governments | 1,045 | 7,517 | 35,776 | - | 39,771 | - |
| Prepaid items | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - |
| Notes receivable, net | - | - | - | - | - | - |
| Total assets | \$ 735,576 | \$ 6,433,758 | \$ 62,347 | \$ 7,499 | \$ 114,771 | \$ 11,071 |
| Liabilities, deferred inflows of resources, and fund balances (deficit) | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 13,093 | \$ 105,184 | \$ - | \$ 2,198 | \$ 44,571 | \$ - |
| Accrued payroll | - | - | 1 | - | - | - |
| Due to other funds | - | - | 38,696 | - | 69,516 | - |
| Unearned revenue | - | - | - | - | - | - |
| Advances from other funds | - | - | - | - | - | - |
| Contract retainage | - | - | - | - | - | - |
| Total liabilities | 13,093 | 105,184 | 38,697 | 2,198 | 114,087 | - |
| Deferred inflows of resources | | | | | | |
| Property taxes levied for next period | 566,280 | 3,665,970 | - | - | - | - |
| Unavailable revenue | - | - | - | - | 75,000 | - |
| Total deferred inflows of resources | 566,280 | 3,665,970 | - | - | 75,000 | - |
| Total liabilities and deferred inflows of resources | 579,373 | 3,771,154 | 38,697 | 2,198 | 189,087 | - |
| Fund balances | | | | | | |
| Nonspendable for prepaids items | - | - | - | - | - | - |
| Nonspendable for inventories | - | - | - | - | - | - |
| Restricted for economic development | - | - | - | - | - | - |
| Restricted for highways and streets | - | - | - | - | - | - |
| Restricted for public safety | - | - | - | 5,301 | - | - |
| Restricted for health and welfare | 156,203 | - | - | - | - | - |
| Restricted for judicial purposes | - | - | 23,650 | - | - | 11,071 |
| Restricted for equipment replacement | - | - | - | - | - | - |
| Restricted for retirement | - | 2,662,604 | - | - | - | - |
| Restricted for foreclosure mediation | - | - | - | - | - | - |
| Restricted for city election | - | - | - | - | - | - |
| Restricted for animal services | - | - | - | - | - | - |
| Unrestricted | - | - | - | - | - | - |
| Assigned to animal services | - | - | - | - | - | - |
| Unassigned (deficit) | - | - | - | - | (74,316) | - |
| Total fund balances (deficit) | 156,203 | 2,662,604 | 23,650 | 5,301 | (74,316) | 11,071 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 735,576 | \$ 6,433,758 | \$ 62,347 | \$ 7,499 | \$ 114,771 | \$ 11,071 |

| Community Development Grants Fund | FEMA Grant Fund | Circuit Court Grants Fund | Circuit Clerk Electronic Citation Fund | City Election Fund | Law Library Fund | Marriage and Civil Union Fund | Hotel/Motel Tax Fund | Foreclosure Mediation Fund |
|-----------------------------------|-----------------|---------------------------|--|---------------------|------------------|-------------------------------|----------------------|----------------------------|
| \$ 106,007 | \$ - | \$ 25,110 | \$ 148,561 | \$ 593,938 | \$ - | \$ 7,356 | \$ 94,224 | \$ 94,816 |
| - | - | - | - | 977,577 | - | - | - | - |
| (19,579) | - | - | - | (8,089) | - | - | - | - |
| - | - | 207 | 8,652 | - | - | - | 124,211 | 3,445 |
| - | - | 779,975 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 1,109,060 | - | - | - | - | - | - | - | - |
| \$ 1,195,488 | \$ - | \$ 805,292 | \$ 157,213 | \$ 1,563,426 | \$ - | \$ 7,356 | \$ 218,435 | \$ 98,261 |
| \$ - | \$ - | \$ 292,978 | \$ - | \$ 762,090 | \$ 10,868 | \$ - | \$ 218,435 | \$ 1,500 |
| - | - | 3,194 | - | - | 3,491 | - | - | 1,323 |
| - | 47,693 | 491,802 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 71,648 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 47,693 | 787,974 | - | 762,090 | 86,007 | - | 218,435 | 2,823 |
| - | - | - | - | 800,765 | - | - | - | - |
| - | - | 122,293 | - | - | - | - | - | - |
| - | - | 122,293 | - | 800,765 | - | - | - | - |
| - | 47,693 | 910,267 | - | 1,562,855 | 86,007 | - | 218,435 | 2,823 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 1,195,488 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 157,213 | - | - | 7,356 | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | 95,438 |
| - | - | - | - | 571 | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | (47,693) | (104,975) | - | - | (86,007) | - | - | - |
| 1,195,488 | (47,693) | (104,975) | 157,213 | 571 | (86,007) | 7,356 | - | 95,438 |
| \$ 1,195,488 | \$ - | \$ 805,292 | \$ 157,213 | \$ 1,563,426 | \$ - | \$ 7,356 | \$ 218,435 | \$ 98,261 |

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

As of September 30, 2019

| | Water - Baxter Street Fund | Baxter Road Special Tax Allocation Fund | Circuit Clerk Operation and Administration Fund | Animal Services Fund | Animal Services Donation Fund | Federal Forfeiture State's Attorney Fund |
|--|----------------------------------|--|--|----------------------------|--|---|
| Assets | | | | | | |
| Cash and investments | \$ 135,741 | \$ 600,709 | \$ 175,456 | \$ - | \$ 214,259 | \$ 7,292 |
| Property taxes receivable | - | 146,409 | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - | - | - |
| Other receivables, net | 3,338 | - | - | - | - | - |
| Receivable from other governments | - | - | 10,234 | 1,402,536 | - | - |
| Prepaid items | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - |
| Notes receivable, net | - | - | - | - | - | - |
| Total assets | \$ 139,079 | \$ 747,118 | \$ 185,690 | \$ 1,402,536 | \$ 214,259 | \$ 7,292 |
| Liabilities, deferred inflows of resources, and fund balances (deficit) | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 7,836 | \$ 143,438 | \$ - | \$ 39,819 | \$ 11,432 | \$ - |
| Accrued payroll | - | - | - | 23,679 | - | - |
| Due to other funds | - | - | - | 753,577 | - | - |
| Unearned revenue | - | - | - | - | - | - |
| Advances from other funds | - | - | - | - | - | - |
| Contract retainage | - | - | - | - | - | - |
| Total liabilities | 7,836 | 143,438 | - | 817,075 | 11,432 | - |
| Deferred inflows of resources | | | | | | |
| Property taxes levied for next period | - | - | - | - | - | - |
| Unavailable revenue | - | - | - | 177,500 | - | - |
| Total deferred inflows of resources | - | - | - | 177,500 | - | - |
| Total liabilities and deferred inflows of resources | 7,836 | 143,438 | - | 994,575 | 11,432 | - |
| Fund balances | | | | | | |
| Nonspendable for prepaids items | - | - | - | - | - | - |
| Nonspendable for inventories | - | - | - | - | - | - |
| Restricted for economic development | 131,243 | 603,680 | - | - | - | - |
| Restricted for highways and streets | - | - | - | - | - | - |
| Restricted for public safety | - | - | - | - | - | - |
| Restricted for health and welfare | - | - | - | - | - | - |
| Restricted for judicial purposes | - | - | 185,690 | - | - | 7,292 |
| Restricted for equipment replacement | - | - | - | - | - | - |
| Restricted for retirement | - | - | - | - | - | - |
| Restricted for foreclosure mediation | - | - | - | - | - | - |
| Restricted for city election | - | - | - | - | - | - |
| Restricted for animal services | - | - | - | - | 202,827 | - |
| Unrestricted | - | - | - | - | - | - |
| Assigned to animal services | - | - | - | 407,961 | - | - |
| Unassigned (deficit) | - | - | - | - | - | - |
| Total fund balances (deficit) | 131,243 | 603,680 | 185,690 | 407,961 | 202,827 | 7,292 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 139,079 | \$ 747,118 | \$ 185,690 | \$ 1,402,536 | \$ 214,259 | \$ 7,292 |

| State Drug Forfeiture State's Attorney Fund | Check Offender Program Fund | County Automation Fund | Public Defender Fund | Specialty Courts Fund | Sheriff Commissary Fund | Court Appointed Special Advocate Fund | Criminal Justice Center Fitness Fund | Total |
|--|-----------------------------------|------------------------------|----------------------------|-----------------------------|-------------------------------|---|---|---------------|
| \$ 29,766 | \$ 3,361 | \$ 473,903 | \$ 352 | \$ 3,788 | \$ 828,561 | \$ 3,912 | \$ 14,641 | \$ 29,276,828 |
| - | - | - | - | - | - | - | - | 18,360,863 |
| - | - | - | - | - | - | - | - | (169,018) |
| - | - | - | 124 | 1,690 | 174,952 | 1,863 | - | 1,204,978 |
| - | - | - | - | - | - | - | - | 5,929,396 |
| - | - | - | - | - | - | - | - | 1,680 |
| - | - | - | - | - | - | - | - | 486,964 |
| - | - | - | - | - | - | - | - | 1,109,060 |
| \$ 29,766 | \$ 3,361 | \$ 473,903 | \$ 476 | \$ 5,478 | \$ 1,003,513 | \$ 5,775 | \$ 14,641 | \$ 56,200,751 |
| \$ - | \$ 14 | \$ - | \$ - | \$ - | \$ 35,181 | \$ - | \$ - | \$ 2,770,854 |
| - | - | - | - | - | - | - | - | 280,788 |
| - | - | - | - | - | - | - | - | 2,047,727 |
| - | - | - | - | - | - | - | - | 26,046 |
| - | - | - | - | - | - | - | - | 217,213 |
| - | - | - | - | - | - | - | - | 23,545 |
| - | 14 | - | - | - | 35,181 | - | - | 5,366,173 |
| - | - | - | - | - | - | - | - | 14,794,415 |
| - | - | - | - | - | - | - | - | 808,687 |
| - | - | - | - | - | - | - | - | 15,603,102 |
| - | 14 | - | - | - | 35,181 | - | - | 20,969,275 |
| - | - | - | - | - | - | - | - | 1,680 |
| - | - | - | - | - | - | - | - | 486,964 |
| - | - | - | - | - | - | - | - | 1,930,411 |
| - | - | - | - | - | - | - | - | 9,616,872 |
| - | - | - | - | - | 968,332 | - | 14,641 | 8,118,439 |
| - | - | - | - | - | - | - | - | 9,732,637 |
| 29,766 | 3,347 | 473,903 | 476 | 5,478 | - | 5,775 | - | 2,063,800 |
| - | - | - | - | - | - | - | - | 477,552 |
| - | - | - | - | - | - | - | - | 2,662,604 |
| - | - | - | - | - | - | - | - | 95,438 |
| - | - | - | - | - | - | - | - | 571 |
| - | - | - | - | - | - | - | - | 202,827 |
| - | - | - | - | - | - | - | - | 407,961 |
| - | - | - | - | - | - | - | - | (566,280) |
| 29,766 | 3,347 | 473,903 | 476 | 5,478 | 968,332 | 5,775 | 14,641 | 35,231,476 |
| \$ 29,766 | \$ 3,361 | \$ 473,903 | \$ 476 | \$ 5,478 | \$ 1,003,513 | \$ 5,775 | \$ 14,641 | \$ 56,200,751 |

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

For The Year Ended September 30, 2019

| | Motor Fuel Tax Fund | Document Storage Fee Fund | Treasurer's Delinquent Tax Fee Fund | Vital Records Fee Fund | Recorder's Document Fee Fund |
|---|------------------------------|---------------------------------|---|------------------------------|------------------------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 4,581,385 | - | - | - | - |
| Charges for services | - | 824,660 | 42,109 | 46,824 | 518,287 |
| Licenses and permits | - | - | - | - | - |
| Investment income | 41,097 | - | - | - | - |
| Other | - | - | - | - | - |
| Total revenues | 4,622,482 | 824,660 | 42,109 | 46,824 | 518,287 |
| Expenditures, current | | | | | |
| General government | - | - | 49,945 | 27,482 | 564,964 |
| Public safety | - | - | - | - | - |
| Highways and streets | 2,955,432 | - | - | - | - |
| Health and welfare | - | - | - | - | - |
| Judicial | - | 794,392 | - | - | - |
| Total expenditures, current | 2,955,432 | 794,392 | 49,945 | 27,482 | 564,964 |
| Debt Service | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Debt Service | - | - | - | - | - |
| Capital outlay | 207,105 | - | - | - | - |
| Total expenditures | 3,162,537 | 794,392 | 49,945 | 27,482 | 564,964 |
| Excess of revenues over (under) expenditures | 1,459,945 | 30,268 | (7,836) | 19,342 | (46,677) |
| Other financing sources (uses) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers (out) | (1,409,475) | - | - | - | (519,680) |
| Property sales | - | - | - | - | - |
| Issuance of capital lease obligation | - | - | - | - | - |
| Total other financing sources (uses) | (1,409,475) | - | - | - | (519,680) |
| Net change in fund balance | 50,470 | 30,268 | (7,836) | 19,342 | (566,357) |
| Fund balances (deficit), beginning of period | 3,491,085 | 765,836 | 12,384 | 269,833 | 1,039,361 |
| Fund balance (deficit), end of period | \$ 3,541,555 | \$ 796,104 | \$ 4,548 | \$ 289,175 | \$ 473,004 |

| Court Automation Fee Fund | Court Security Fee Fund | Victim Impact Panel Fee Fund | Maintenance and Child Support Collection Fund | Children's Waiting Room Fund | Rental Housing Fee Fund | Drug Enforcement Fund | 9-1-1 Operations Fund |
|---------------------------|-------------------------|------------------------------|---|------------------------------|-------------------------|-----------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | 337,572 | 104,715 | - |
| 515,699 | 378,797 | 7,035 | 89,851 | 107,307 | - | - | 3,691,034 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 27,025 | - | 5,221 | - |
| 515,699 | 378,797 | 7,035 | 89,851 | 134,332 | 337,572 | 109,936 | 3,691,034 |
| - | - | - | - | - | 338,292 | - | - |
| - | - | - | - | - | - | 197,141 | 1,643,659 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 338,927 | - | 6,600 | 76,820 | 141,314 | - | - | - |
| 338,927 | - | 6,600 | 76,820 | 141,314 | 338,292 | 197,141 | 1,643,659 |
| - | - | - | - | - | - | - | 73,275 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 73,275 |
| - | - | - | - | - | - | - | 95,595 |
| 338,927 | - | 6,600 | 76,820 | 141,314 | 338,292 | 197,141 | 1,812,529 |
| 176,772 | 378,797 | 435 | 13,031 | (6,982) | (720) | (87,205) | 1,878,505 |
| - | - | - | - | - | - | - | - |
| - | (359,519) | - | - | - | - | - | (480,319) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 95,595 |
| - | (359,519) | - | - | - | - | - | (384,724) |
| 176,772 | 19,278 | 435 | 13,031 | (6,982) | (720) | (87,205) | 1,493,781 |
| (190,937) | 674 | (4,520) | 26,759 | 7,857 | 6,273 | 462,809 | 4,203,515 |
| \$ (14,165) | \$ 19,952 | \$ (4,085) | \$ 39,790 | \$ 875 | \$ 5,553 | \$ 375,604 | \$ 5,697,296 |

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

For The Year Ended September 30, 2019

| | Probation Services Fee Fund | Neutral Site Custody Exchange Fund | Coroner Fee Fund | Deferred Prosecution Program Fund | Jail Medical Cost Fund |
|---|-----------------------------------|---|------------------------|--|---------------------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 51,757 | - | - |
| Charges for services | 375,085 | 112,812 | 107,291 | 35,190 | 16,708 |
| Licenses and permits | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total revenues | 375,085 | 112,812 | 159,048 | 35,190 | 16,708 |
| Expenditures, current | | | | | |
| General government | - | - | - | - | - |
| Public safety | 318,493 | 119,108 | 117,062 | - | - |
| Highways and streets | - | - | - | - | - |
| Health and welfare | - | - | - | - | - |
| Judicial | - | - | - | 56,289 | - |
| Total expenditures, current | 318,493 | 119,108 | 117,062 | 56,289 | - |
| Debt Service | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Total Debt Service | - | - | - | - | - |
| Capital outlay | 44,912 | - | - | - | - |
| Total expenditures | 363,405 | 119,108 | 117,062 | 56,289 | - |
| Excess of revenues over (under) expenditures | 11,680 | (6,296) | 41,986 | (21,099) | 16,708 |
| Other financing sources (uses) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - |
| Property sales | - | - | - | - | - |
| Issuance of capital lease obligation | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net change in fund balances | 11,680 | (6,296) | 41,986 | (21,099) | 16,708 |
| Fund balances (deficit), beginning of period | 746,688 | 6,296 | 36,179 | (125,505) | 17,728 |
| Fund balances (deficit), end of period | \$ 758,368 | \$ - | \$ 78,165 | \$ (146,604) | \$ 34,436 |

| State's Attorney Automation Fund | County Detention Home Fund | Geographic Information System Operations Fund | Geographic Information System Fund | Historical Museum Fund | Children's Advocacy Project Fund | Health Department Fund | County Highway Fund | County Bridge and Improvement Fund | Federal Matching Aid Fund |
|---|-------------------------------------|---|---|------------------------------|---|------------------------------|---------------------------|---|---------------------------------|
| \$ - | \$ 2,249,107 | \$ - | \$ - | \$ 121,795 | \$ 152,225 | \$ 2,591,613 | \$ 2,519,295 | \$ 376,768 | \$ 1,765,798 |
| - | 958,449 | - | - | 449 | 356,065 | 5,738,669 | 1,388,968 | 12,955 | 3,254 |
| 3,563 | - | 25,251 | 370,548 | - | - | 593,086 | 269,218 | - | - |
| - | - | - | - | - | - | 794,386 | - | - | - |
| - | - | - | - | - | - | 12,659 | - | - | - |
| - | 2,120 | - | - | 42,594 | 41,763 | 22,406 | 4,230 | - | - |
| 3,563 | 3,209,676 | 25,251 | 370,548 | 164,838 | 550,053 | 9,752,819 | 4,181,711 | 389,723 | 1,769,052 |
| - | - | 383,593 | 79,535 | 178,092 | - | - | - | - | - |
| - | 3,156,557 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 3,145,786 | 340,100 | 24,666 |
| - | - | - | - | - | - | 9,377,851 | - | - | - |
| - | - | - | - | - | 597,140 | - | - | - | - |
| - | 3,156,557 | 383,593 | 79,535 | 178,092 | 597,140 | 9,377,851 | 3,145,786 | 340,100 | 24,666 |
| - | 12,068 | - | - | - | - | - | 1,034,206 | - | - |
| - | - | - | - | - | - | - | 44,473 | - | - |
| - | 12,068 | - | - | - | - | - | 1,078,679 | - | - |
| - | 33,199 | - | - | - | - | 3,931 | 2,008,808 | 209,960 | 658,465 |
| - | 3,201,824 | 383,593 | 79,535 | 178,092 | 597,140 | 9,381,782 | 6,233,273 | 550,060 | 683,131 |
| 3,563 | 7,852 | (358,342) | 291,013 | (13,254) | (47,087) | 371,037 | (2,051,562) | (160,337) | 1,085,921 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | (291,013) | - | - | - | - | - | (1,409,475) |
| - | - | - | - | - | - | - | 397,766 | - | - |
| - | - | - | - | - | - | - | 1,214,195 | - | - |
| - | - | - | (291,013) | - | - | - | 1,611,961 | - | (1,409,475) |
| 3,563 | 7,852 | (358,342) | - | (13,254) | (47,087) | 371,037 | (439,601) | (160,337) | (323,554) |
| 3,324 | 178,444 | 358,342 | - | (12,767) | (15,327) | 9,201,524 | 4,839,037 | 710,672 | 1,936,064 |
| \$ 6,887 | \$ 186,296 | \$ - | \$ - | \$ (26,021) | \$ (62,414) | \$ 9,572,561 | \$ 4,399,436 | \$ 550,335 | \$ 1,612,510 |

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

For The Year Ended September 30, 2019

| | Veterans' Assistance Fund | Employer Social Security Fund | State's Attorney Grants Fund | Sheriff's Department Grants Fund | Probation Grants Fund | Court Services Grants Fund |
|---|---------------------------------|--|---------------------------------------|---|-----------------------------|-------------------------------------|
| Revenues | | | | | | |
| Taxes | \$ 567,048 | \$ 3,672,400 | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 1,045 | 1,044,311 | 143,254 | 52,253 | 243,472 | - |
| Charges for services | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - |
| Other | - | 153,164 | - | 60,450 | - | - |
| Total revenues | 568,093 | 4,869,875 | 143,254 | 112,703 | 243,472 | - |
| Expenditures, current | | | | | | |
| General government | - | 450,681 | - | - | - | - |
| Public safety | - | 2,234,609 | - | 65,957 | 385,442 | - |
| Highways and streets | - | 181,913 | - | - | - | - |
| Health and welfare | 632,077 | 772,446 | - | - | - | - |
| Judicial | - | 920,993 | 165,584 | - | - | - |
| Total expenditures, current | 632,077 | 4,560,642 | 165,584 | 65,957 | 385,442 | - |
| Debt Service | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - |
| Total Debt Service | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Total expenditures | 632,077 | 4,560,642 | 165,584 | 65,957 | 385,442 | - |
| Excess of revenues over (under) expenditures | (63,984) | 309,233 | (22,330) | 46,746 | (141,970) | - |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | 22,330 | - | - | - |
| Transfers (out) | - | - | - | (41,445) | - | - |
| Property sales | - | - | - | - | - | - |
| Issuance of capital lease obligation | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | 22,330 | (41,445) | - | - |
| Net change in fund balances | (63,984) | 309,233 | - | 5,301 | (141,970) | - |
| Fund balances (deficit), beginning of period | 220,187 | 2,353,371 | 23,650 | - | 67,654 | 11,071 |
| Fund balances (deficit), end of period | \$ 156,203 | \$ 2,662,604 | \$ 23,650 | \$ 5,301 | \$ (74,316) | \$ 11,071 |

| Community Development Grants Fund | FEMA Grant Fund | Circuit Court Grants Fund | Circuit Clerk Electronic Citation Fund | City Election Fund | Law Library Fund | Marriage and Civil Union Fund | Hotel/Motel Tax Fund | Foreclosure Mediation Fund |
|--|-----------------------|------------------------------------|---|--------------------------|------------------------|--|----------------------------|----------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 762,391 | \$ - | \$ - | \$ 1,026,186 | \$ - |
| - | - | 2,049,300 | - | - | - | - | - | - |
| - | - | - | 55,508 | - | 209,454 | 5,410 | - | 43,420 |
| 40,380 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 40,380 | - | 2,049,300 | 55,508 | 762,391 | 209,454 | 5,410 | 1,026,186 | 43,420 |
| 37,365 | - | - | - | 762,090 | - | - | 1,026,186 | 86,814 |
| - | 43,202 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 2,222,860 | - | - | 222,217 | 7,429 | - | - |
| 37,365 | 43,202 | 2,222,860 | - | 762,090 | 222,217 | 7,429 | 1,026,186 | 86,814 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 37,365 | 43,202 | 2,222,860 | - | 762,090 | 222,217 | 7,429 | 1,026,186 | 86,814 |
| 3,015 | (43,202) | (173,560) | 55,508 | 301 | (12,763) | (2,019) | - | (43,394) |
| - | - | 46,077 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 46,077 | - | - | - | - | - | - |
| 3,015 | (43,202) | (127,483) | 55,508 | 301 | (12,763) | (2,019) | - | (43,394) |
| 1,192,473 | (4,491) | 22,508 | 101,705 | 270 | (73,244) | 9,375 | - | 138,832 |
| \$ 1,195,488 | \$ (47,693) | \$ (104,975) | \$ 157,213 | \$ 571 | \$ (86,007) | \$ 7,356 | \$ - | \$ 95,438 |

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

For The Year Ended September 30, 2019

| | Water - Baxter Street Fund | Baxter Road Special Tax Allocation Fund | Circuit Clerk Operation and Administration Fund | Animal Services Fund | Animal Services Donation Fund | Federal Forfeiture State Attorney Fund |
|---|----------------------------------|--|--|----------------------------|--|---|
| Revenues | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 301,186 | - | - | - | - |
| Charges for services | 97,062 | - | 63,983 | 864,563 | - | - |
| Licenses and permits | - | - | - | 1,308,766 | - | - |
| Investment income | - | - | - | - | - | - |
| Other | - | - | - | 42,704 | 27,183 | - |
| Total revenues | 97,062 | 301,186 | 63,983 | 2,216,033 | 27,183 | - |
| Expenditures, current | | | | | | |
| General government | - | 143,438 | - | - | - | - |
| Public safety | - | - | - | 2,290,242 | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | 143,878 | - | - | - | - | - |
| Judicial | - | - | - | - | - | - |
| Total expenditures, current | 143,878 | 143,438 | - | 2,290,242 | - | - |
| Debt Service | | | | | | |
| Principal | - | - | - | 4,681 | - | - |
| Interest | - | - | - | - | - | - |
| Total Debt Service | - | - | - | 4,681 | - | - |
| Capital outlay | - | - | - | - | 97,545 | - |
| Total expenditures | 143,878 | 143,438 | - | 2,294,923 | 97,545 | - |
| Excess of revenues over (under) expenditures | (46,816) | 157,748 | 63,983 | (78,890) | (70,362) | - |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers (out) | - | - | - | - | - | - |
| Property sales | - | - | - | - | - | - |
| Issuance of capital lease obligation | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balances | (46,816) | 157,748 | 63,983 | (78,890) | (70,362) | - |
| Fund balances (deficit), beginning of period | 178,059 | 445,932 | 121,707 | 486,851 | 273,189 | 7,292 |
| Fund balances (deficit), end of period | \$ 131,243 | \$ 603,680 | \$ 185,690 | \$ 407,961 | \$ 202,827 | \$ 7,292 |

| State Drug Forfeiture State Attorney Fund | Check Offender Program Fund | County Automation Fund | Public Defender Fund | Specialty Courts Fund | Sheriff Commissary Fund | Court Appointed Special Advocate Fund | Criminal Justice Center Fitness Fund | Total |
|--|-----------------------------------|------------------------------|----------------------------|-----------------------------|-------------------------------|---|---|---------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,804,626 |
| 36,185 | - | - | - | - | - | - | - | 17,405,244 |
| - | - | 80,633 | 476 | 5,478 | 1,539,685 | 5,775 | 21,704 | 11,123,506 |
| - | - | - | - | - | - | - | - | 2,103,152 |
| - | - | - | - | - | - | - | - | 94,136 |
| - | 959 | - | - | - | - | - | - | 429,819 |
| 36,185 | 959 | 80,633 | 476 | 5,478 | 1,539,685 | 5,775 | 21,704 | 46,960,483 |
| - | - | - | - | - | - | - | - | 4,128,477 |
| - | - | - | - | - | 571,353 | - | 7,063 | 11,149,888 |
| - | - | - | - | - | - | - | - | 6,647,897 |
| - | - | - | - | - | - | - | - | 10,926,252 |
| 20,267 | 309 | 95,160 | - | - | - | - | - | 5,666,301 |
| 20,267 | 309 | 95,160 | - | - | 571,353 | - | 7,063 | 38,518,815 |
| - | - | - | - | - | - | - | - | 1,124,230 |
| - | - | - | - | - | - | - | - | 44,473 |
| - | - | - | - | - | - | - | - | 1,168,703 |
| - | - | 31,250 | - | - | - | - | - | 3,390,770 |
| 20,267 | 309 | 126,410 | - | - | 571,353 | - | 7,063 | 43,078,288 |
| 15,918 | 650 | (45,777) | 476 | 5,478 | 968,332 | 5,775 | 14,641 | 3,882,195 |
| - | - | 519,680 | - | - | - | - | - | 588,087 |
| - | - | - | - | - | - | - | - | (4,510,926) |
| - | - | - | - | - | - | - | - | 397,766 |
| - | - | - | - | - | - | - | - | 1,309,790 |
| - | - | 519,680 | - | - | - | - | - | (2,215,283) |
| 15,918 | 650 | 473,903 | 476 | 5,478 | 968,332 | 5,775 | 14,641 | 1,666,912 |
| 13,848 | 2,697 | - | - | - | - | - | - | 33,564,564 |
| \$ 29,766 | \$ 3,347 | \$ 473,903 | \$ 476 | \$ 5,478 | \$ 968,332 | \$ 5,775 | \$ 14,641 | \$ 35,231,476 |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|---------------------|--|
| Revenues | | | |
| Intergovernmental | | | |
| Motor fuel tax allotments | \$ 4,740,000 | \$ 4,581,385 | \$ (158,615) |
| Investment income | 4,000 | 41,097 | 37,097 |
| Total revenues | 4,744,000 | 4,622,482 | (121,518) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Personnel | 1,023,453 | 1,003,150 | (20,303) |
| Supplies and services | 2,295,000 | 1,952,282 | (342,718) |
| Total expenditures, current | 3,318,453 | 2,955,432 | (363,021) |
| Capital outlay | 1,731,740 | 207,105 | (1,524,635) |
| Total expenditures | 5,050,193 | 3,162,537 | (1,887,656) |
| Excess of revenues over (under) expenditures | (306,193) | 1,459,945 | 1,766,138 |
| Other financing sources (uses) | | | |
| Transfers (out) | (1,391,994) | (1,409,475) | (17,481) |
| Total other financing sources (uses) | (1,391,994) | (1,409,475) | (17,481) |
| Net change in fund balance | \$ (1,698,187) | 50,470 | \$ 1,748,657 |
| Fund balance, beginning of period | | 3,491,085 | |
| Fund balance, end of period | | \$ 3,541,555 | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|--------------------|------------------|-------------------|--|
| Revenues | | | | |
| Charges for services | \$ 950,000 | \$ 950,000 | \$ 824,660 | \$ (125,340) |
| Total revenues | 950,000 | 950,000 | 824,660 | (125,340) |
| Expenditures, current | | | | |
| Judicial | | | | |
| Personnel | 385,318 | 409,873 | 394,583 | (15,290) |
| Supplies and services | 450,000 | 450,000 | 399,809 | (50,191) |
| Total expenditures, current | 835,318 | 859,873 | 794,392 | (65,481) |
| Excess of revenues over (under) expenditures | 114,682 | 90,127 | 30,268 | (59,859) |
| Other financing sources (uses) | | | | |
| Transfers (out) | (50,000) | (50,000) | - | (50,000) |
| Total other financing sources (uses) | (50,000) | (50,000) | - | (50,000) |
| Net change in fund balance | <u>\$ 64,682</u> | <u>\$ 40,127</u> | 30,268 | <u>\$ (9,859)</u> |
| Fund balance, beginning of period | | | 765,836 | |
| Fund balance, end of period | | | <u>\$ 796,104</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 43,000 | \$ 42,109 | \$ (891) |
| Total revenues | 43,000 | 42,109 | (891) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 48,846 | 49,945 | 1,099 |
| Total expenditures, current | 48,846 | 49,945 | 1,099 |
| Net change in fund balance | <u>\$ (5,846)</u> | <u>(7,836)</u> | <u>\$ (1,990)</u> |
| Fund balance, beginning of period | | 12,384 | |
| Fund balance, end of period | | <u>\$ 4,548</u> | |

County of Winnebago, Illinois

Vital Records Fee Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 47,000 | \$ 46,824 | \$ (176) |
| Total revenues | 47,000 | 46,824 | (176) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 33,192 | 15,886 | (17,306) |
| Supplies and services | 43,000 | 11,596 | (31,404) |
| Total expenditures, current | 76,192 | 27,482 | (48,710) |
| Net change in fund balance | <u>\$ (29,192)</u> | 19,342 | <u>\$ 48,534</u> |
| Fund balance, beginning of period | | 269,833 | |
| Fund balance, end of period | | <u>\$ 289,175</u> | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|--------------------|-----------------|------------|--|
| Revenues | | | | |
| Charges for services | \$ 575,000 | \$ 575,000 | \$ 518,287 | \$ (56,713) |
| Total revenues | 575,000 | 575,000 | 518,287 | (56,713) |
| Expenditures, current | | | | |
| General government | | | | |
| Personnel | 385,000 | 385,000 | 228,132 | (156,868) |
| Supplies and services | 339,881 | 339,881 | 336,832 | (3,049) |
| Total expenditures, current | 724,881 | 724,881 | 564,964 | (159,917) |
| Excess of revenues over (under) expenditures | (149,881) | (149,881) | (46,677) | 103,204 |
| Other financing sources (uses) | | | | |
| Transfers (out) | - | (519,680) | (519,680) | - |
| Total other financing sources (uses) | - | (519,680) | (519,680) | - |
| Net change in fund balance | \$ (149,881) | \$ (669,561) | (566,357) | \$ 103,204 |
| Fund balance, beginning of period | | | 1,039,361 | |
| Fund balance, end of period | | | \$ 473,004 | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------|---------------------|--------------------|--|
| Revenues | | | | |
| Charges for services | \$ 600,000 | \$ 600,000 | \$ 515,699 | \$ (84,301) |
| Total revenues | 600,000 | 600,000 | 515,699 | (84,301) |
| Expenditures, current | | | | |
| Judicial | | | | |
| Personnel | 396,310 | 417,674 | 338,927 | (78,747) |
| Total expenditures, current | 396,310 | 417,674 | 338,927 | (78,747) |
| Excess of revenues over (under) expenditures | 203,690 | 182,326 | 176,772 | (5,554) |
| Other financing sources (uses) | | | | |
| Transfers (out) | (360,000) | (360,000) | - | (360,000) |
| Total other financing sources (uses) | (360,000) | (360,000) | - | (360,000) |
| Net change in fund balance | <u>\$ (156,310)</u> | <u>\$ (177,674)</u> | 176,772 | <u>\$ (354,446)</u> |
| Fund balance (deficit), beginning of period | | | (190,937) | |
| Fund balance (deficit), end of period | | | <u>\$ (14,165)</u> | |

County of Winnebago, Illinois

Court Security Fee Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 350,000 | \$ 378,797 | \$ 28,797 |
| Total revenues | 350,000 | 378,797 | 28,797 |
| Expenditures | | | |
| None | - | - | - |
| Excess of revenues over (under) expenditures | 350,000 | 378,797 | 28,797 |
| Other financing sources (uses) | | | |
| Transfers (out) | (350,000) | (359,519) | (9,519) |
| Total other financing sources (uses) | (350,000) | (359,519) | (9,519) |
| Net change in fund balance | <u>\$ -</u> | 19,278 | <u>\$ 19,278</u> |
| Fund balance, beginning of period | | 674 | |
| Fund balance, end of period | | <u>\$ 19,952</u> | |

County of Winnebago, Illinois

Victim Impact Panel Fee Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 7,000 | \$ 7,035 | \$ 35 |
| Total revenues | 7,000 | 7,035 | 35 |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 6,600 | 6,600 | - |
| Total expenditures, current | 6,600 | 6,600 | - |
| Net change in fund balance | \$ 400 | 435 | \$ 35 |
| Fund balance (deficit), beginning of period | | (4,520) | |
| Fund balance (deficit), end of period | | \$ (4,085) | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|--------------------|-----------------|------------------|--|
| Revenues | | | | |
| Charges for services | \$ 102,000 | \$ 102,000 | \$ 89,851 | \$ (12,149) |
| Total revenues | 102,000 | 102,000 | 89,851 | (12,149) |
| Expenditures, current | | | | |
| Judicial | | | | |
| Personnel | 98,617 | 101,617 | 76,820 | (24,797) |
| Total expenditures, current | 98,617 | 101,617 | 76,820 | (24,797) |
| Net change in fund balance | <u>\$ 3,383</u> | <u>\$ 383</u> | 13,031 | <u>\$ 12,648</u> |
| Fund balance, beginning of period | | | 26,759 | |
| Fund balance, end of period | | | <u>\$ 39,790</u> | |

County of Winnebago, Illinois

Children's Waiting Room Fund

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|--------------------|-----------------|----------------|--|
| Revenues | | | | |
| Charges for services | \$ 104,000 | \$ 104,000 | \$ 107,307 | \$ 3,307 |
| Other | - | 27,000 | 27,025 | 25 |
| Total revenues | 104,000 | 131,000 | 134,332 | 3,332 |
| Expenditures, current | | | | |
| Judicial | | | | |
| Supplies and services | 104,310 | 151,310 | 141,314 | (9,996) |
| Total expenditures, current | 104,310 | 151,310 | 141,314 | (9,996) |
| Excess of revenues over (under) expenditures | (310) | (20,310) | (6,982) | 13,328 |
| Other financing sources (uses) | | | | |
| Transfers in | - | 20,000 | - | (20,000) |
| Total other financing sources (uses) | - | 20,000 | - | (20,000) |
| Net change in fund balance | <u>\$ (310)</u> | <u>\$ (310)</u> | <u>(6,982)</u> | <u>\$ (6,672)</u> |
| Fund balance, beginning of period | | | 7,857 | |
| Fund balance, end of period | | | <u>\$ 875</u> | |

County of Winnebago, Illinois

Rental Housing Fee Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Final Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 320,000 | \$ 337,572 | \$ (17,572) |
| Total revenues | 320,000 | 337,572 | (17,572) |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 320,000 | 338,292 | (18,292) |
| Total expenditures | 320,000 | 338,292 | (18,292) |
| Net change in fund balance | <u>\$ -</u> | <u>(720)</u> | <u>\$ (720)</u> |
| Fund balance, beginning of period | | <u>6,273</u> | |
| Fund balance, end of period | | <u>\$ 5,553</u> | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------|---------------------|-------------------|--|
| Revenues | | | | |
| Intergovernmental | \$ - | \$ - | \$ 104,715 | \$ 104,715 |
| Other | - | - | 5,221 | 5,221 |
| Total revenues | - | - | 109,936 | 109,936 |
| Expenditures, current | | | | |
| Public Safety | | | | |
| Supplies and services | 203,500 | 246,192 | 197,141 | (49,051) |
| Total expenditures, current | 203,500 | 246,192 | 197,141 | (49,051) |
| Net change in fund balance | <u>\$ (203,500)</u> | <u>\$ (246,192)</u> | (87,205) | <u>\$ 158,987</u> |
| Fund balance, beginning of period | | | 462,809 | |
| Fund balance, end of period | | | <u>\$ 375,604</u> | |

County of Winnebago, Illinois

9-1-1 Operations Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|--------------------|-----------------|--------------|--|
| Revenues | | | | |
| Charges for services | \$ 3,000,000 | \$ 3,000,000 | \$ 3,691,034 | \$ 691,034 |
| Total revenues | 3,000,000 | 3,000,000 | 3,691,034 | 691,034 |
| Expenditures, current | | | | |
| Public safety | | | | |
| Supplies and services | 1,956,100 | 1,936,100 | 1,643,659 | (292,441) |
| Total expenditures, current | 1,956,100 | 1,936,100 | 1,643,659 | (292,441) |
| Debt service | | | | |
| Principal | - | 20,000 | 73,275 | 53,275 |
| Capital outlay | 350,000 | 350,000 | 95,595 | (254,405) |
| Total expenditures | 2,306,100 | 2,306,100 | 1,812,529 | (493,571) |
| Excess of revenues over (under) expenditures | 693,900 | 693,900 | 1,878,505 | 1,184,605 |
| Other financing sources (uses) | | | | |
| Transfers (out) | (471,000) | (471,000) | (480,319) | (9,319) |
| Issuance of capital lease obligation | - | - | 95,595 | 95,595 |
| Total other financing sources (uses) | (471,000) | (471,000) | (384,724) | 86,276 |
| Net change in fund balance | \$ 222,900 | \$ 222,900 | 1,493,781 | \$ 1,270,881 |
| Fund balance, beginning of period | | | 4,203,515 | |
| Fund balance, end of period | | | \$ 5,697,296 | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------|---------------------|-------------------|--|
| Revenues | | | | |
| Charges for services | \$ 420,000 | \$ 420,000 | \$ 375,085 | \$ (44,915) |
| Total revenues | 420,000 | 420,000 | 375,085 | (44,915) |
| Expenditures, current | | | | |
| Public safety | | | | |
| Supplies and services | 420,050 | 470,050 | 318,493 | (151,557) |
| Total expenditures, current | 420,050 | 470,050 | 318,493 | (151,557) |
| Capital outlay | 110,000 | 60,000 | 44,912 | (15,088) |
| Total expenditures | 530,050 | 530,050 | 363,405 | (166,645) |
| Net change in fund balance | <u>\$ (110,050)</u> | <u>\$ (110,050)</u> | 11,680 | <u>\$ 121,730</u> |
| Fund balance, beginning of period | | | 746,688 | |
| Fund balance, end of period | | | <u>\$ 758,368</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------|--|
| Revenues | | | |
| Charges for services | \$ 88,000 | \$ 112,812 | \$ 24,812 |
| Total revenues | 88,000 | 112,812 | 24,812 |
| Expenditures, current | | | |
| Public Safety | | | |
| Supplies and services | 88,000 | 119,108 | 31,108 |
| Total expenditures, current | 88,000 | 119,108 | 31,108 |
| Net change in fund balance | <u>\$ -</u> | (6,296) | <u>\$ (6,296)</u> |
| Fund balance, beginning of period | | 6,296 | |
| Fund balance, end of period | | <u>\$ -</u> | |

County of Winnebago, Illinois

Coroner Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 9,800 | \$ 51,757 | \$ 41,957 |
| Charges for services | 110,200 | 107,291 | (2,909) |
| Total revenues | 120,000 | 159,048 | 39,048 |
| Expenditures, current | | | |
| Public Safety | | | |
| Supplies and services | 120,000 | 117,062 | (2,938) |
| Total expenditures, current | 120,000 | 117,062 | (2,938) |
| Excess of revenues over (under) expenditures | - | 41,986 | 41,986 |
| Net change in fund balance | <u>\$ -</u> | <u>41,986</u> | <u>\$ 41,986</u> |
| Fund balance, beginning of period | | 36,179 | |
| Fund balance, end of period | | <u>\$ 78,165</u> | |

County of Winnebago, Illinois

Deferred Prosecution Program Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|--------------|--|
| Revenues | | | |
| Charges for services | \$ 40,000 | \$ 35,190 | \$ (4,810) |
| Total revenues | 40,000 | 35,190 | (4,810) |
| Expenditures, current | | | |
| Judicial Personnel | 53,313 | 56,289 | 2,976 |
| Total expenditures, current | 53,313 | 56,289 | 2,976 |
| Excess of revenues over (under) expenditures | (13,313) | (21,099) | (7,786) |
| Net change in fund balance | \$ (13,313) | (21,099) | \$ (7,786) |
| Fund balance (deficit), beginning of period | | (125,505) | |
| Fund balance (deficit), end of period | | \$ (146,604) | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 2,242,000 | \$ 2,249,107 | \$ 7,107 |
| Intergovernmental | 990,000 | 958,449 | (31,551) |
| Other | - | 2,120 | 2,120 |
| Total revenues | 3,232,000 | 3,209,676 | (22,324) |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 2,740,498 | 2,630,142 | (110,356) |
| Supplies and services | 690,558 | 526,415 | (164,143) |
| Total expenditures, current | 3,431,056 | 3,156,557 | (274,499) |
| Debt service | | | |
| Principal | - | 12,068 | 12,068 |
| Capital outlay | 35,000 | 33,199 | (1,801) |
| Total expenditures | 3,466,056 | 3,201,824 | (264,232) |
| Excess of revenues over (under) expenditures | (234,056) | 7,852 | 241,908 |
| Other financing sources (uses) | | | |
| Transfers out | 300,000 | - | (300,000) |
| Total other financing sources (uses) | 300,000 | - | (300,000) |
| Net change in fund balance | \$ 65,944 | 7,852 | \$ (58,092) |
| Fund balance, beginning of period | | 178,444 | |
| Fund balance, end of period | | \$ 186,296 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 22,000 | \$ 25,251 | \$ 3,251 |
| Total revenues | 22,000 | 25,251 | 3,251 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 24,735 | 23,882 | (853) |
| Supplies and services | 77,617 | 359,711 | 282,094 |
| Total expenditures, current | 102,352 | 383,593 | 281,241 |
| Excess of revenues over (under) expenditures | (80,352) | (358,342) | (277,990) |
| Other financing sources (uses) | | | |
| Transfers in | 77,000 | - | (77,000) |
| Total other financing sources (uses) | 77,000 | - | (77,000) |
| Net change in fund balance | <u>\$ (3,352)</u> | <u>(358,342)</u> | <u>\$ (354,990)</u> |
| Fund balance, beginning of period | | 358,342 | |
| Fund balance, end of period | | <u>\$ -</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------|--|
| Revenues | | | |
| Charges for services | \$ 346,000 | \$ 370,548 | \$ 24,548 |
| Total revenues | 346,000 | 370,548 | 24,548 |
| Expenditures | | | |
| General government | | | |
| Supplies and services | - | 79,535 | 79,535 |
| Excess of revenues over (under) expenditures | 346,000 | 291,013 | (54,987) |
| Other financing sources (uses) | | | |
| Transfers (out) in | (346,000) | (291,013) | 54,987 |
| Total other financing sources (uses) | (346,000) | (291,013) | 54,987 |
| Net change in fund balance | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | | - |
| Fund balance, end of period | | <u>\$ -</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|--------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 121,000 | \$ 121,795 | \$ 795 |
| Intergovernmental | - | 449 | 449 |
| Other | 70,000 | 42,594 | (27,406) |
| Total revenues | 191,000 | 164,838 | (26,162) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 94,369 | 91,232 | (3,137) |
| Supplies and services | 84,275 | 86,860 | 2,585 |
| Total expenditures, current | 178,644 | 178,092 | (552) |
| Capital outlay | 2,000 | - | (2,000) |
| Total expenditures | 180,644 | 178,092 | (2,552) |
| Net change in fund balance | <u>\$ 10,356</u> | <u>(13,254)</u> | <u>\$ (23,610)</u> |
| Fund balance (deficit), beginning of period | | (12,767) | |
| Fund balance (deficit), end of period | | <u>\$ (26,021)</u> | |

County of Winnebago, Illinois

Children's Advocacy Project Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|--------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 182,000 | \$ 152,225 | \$ (29,775) |
| Intergovernmental | 358,000 | 356,065 | (1,935) |
| Other | 96,000 | 41,763 | (54,237) |
| Total revenues | 636,000 | 550,053 | (85,947) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 559,473 | 539,585 | (19,888) |
| Supplies and services | 66,650 | 57,555 | (9,095) |
| Total expenditures, current | 626,123 | 597,140 | (28,983) |
| Excess of revenues over (under) expenditures | 9,877 | (47,087) | (56,964) |
| Net change in fund balance | \$ 9,877 | (47,087) | \$ (56,964) |
| Fund balance (deficit), beginning of period | | (15,327) | |
| Fund balance (deficit), end of period | | \$ (62,414) | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|--------------------|-------------------|---------------------|--|
| Revenues | | | | |
| Property taxes, net | \$ 2,584,878 | \$ 2,584,878 | \$ 2,591,613 | \$ 6,735 |
| Intergovernmental revenues | 7,027,904 | 7,194,338 | 5,738,669 | (1,455,669) |
| Charges for services | 705,600 | 705,600 | 593,086 | (112,514) |
| Licenses and permits | 751,675 | 751,675 | 794,386 | 42,711 |
| Investment income | - | - | 12,659 | 12,659 |
| Miscellaneous | 10,045 | 25,346 | 22,406 | (2,940) |
| Total revenues | 11,080,102 | 11,261,837 | 9,752,819 | (1,509,018) |
| Expenditures, current | | | | |
| Health and welfare | | | | |
| Personnel | 6,825,076 | 6,890,564 | 5,756,678 | (1,133,886) |
| Supplies and services | 5,161,495 | 5,247,140 | 3,621,173 | (1,625,967) |
| Total expenditures, current | 11,986,571 | 12,137,704 | 9,377,851 | (2,759,853) |
| Capital outlay | 65,000 | 65,000 | 3,931 | (61,069) |
| Total expenditures | 12,051,571 | 12,202,704 | 9,381,782 | (2,820,922) |
| Excess of revenues over (under) expenditures | (971,469) | (940,867) | 371,037 | 1,311,904 |
| Other financing sources (uses) | | | | |
| Transfers in | 1,104,789 | 1,104,789 | - | (1,104,789) |
| Total other financing sources (uses) | 1,104,789 | 1,104,789 | - | (1,104,789) |
| Net change in fund balance | \$ 133,320 | \$ 163,922 | 371,037 | \$ 207,115 |
| Fund balance, beginning of period | | | 9,201,524 | |
| Fund balance, end of period | | | \$ 9,572,561 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|--------------|--|
| Revenues | | | |
| Taxes | \$ 2,513,000 | \$ 2,519,295 | \$ 6,295 |
| Intergovernmental revenues | 1,525,000 | 1,388,968 | (136,032) |
| Charges for services | - | 269,218 | 269,218 |
| Other | 4,000 | 4,230 | 230 |
| Total revenues | 4,042,000 | 4,181,711 | 139,711 |
| Expenditures, current | | | |
| Highway and streets | | | |
| Personnel | 2,289,255 | 2,075,039 | (214,216) |
| Supplies and services | 1,610,150 | 1,070,747 | (539,403) |
| Total expenditures, current | 3,899,405 | 3,145,786 | (753,619) |
| Debt Service | | | |
| Principal | 1,291,795 | 1,034,206 | (257,589) |
| Interest | - | 44,473 | 44,473 |
| Total debt service | 1,291,795 | 1,078,679 | (213,116) |
| Capital outlay | 452,000 | 2,008,808 | 1,556,808 |
| Total expenditures | 5,643,200 | 6,233,273 | 590,073 |
| Excess of revenues over (under) expenditures | (1,601,200) | (2,051,562) | (450,362) |
| Other financing sources (uses) | | | |
| Property sales | - | 397,766 | 397,766 |
| Issuance of capital lease | 580,000 | 1,214,195 | 634,195 |
| Total other financing sources (uses) | 580,000 | 1,611,961 | 1,031,961 |
| Net change in fund balance | \$ (1,021,200) | (439,601) | \$ 581,599 |
| Fund balance, beginning of period | | 4,839,037 | |
| Fund balance, end of period | | \$ 4,399,436 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 373,000 | \$ 376,768 | \$ 3,768 |
| Intergovernmental | 22,000 | 12,955 | (9,045) |
| Total revenues | 395,000 | 389,723 | (5,277) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Personnel | 136,460 | 181,353 | 44,893 |
| Supplies and services | 420,000 | 158,747 | (261,253) |
| Total expenditures, current | 556,460 | 340,100 | (216,360) |
| Capital outlay | 160,000 | 209,960 | 49,960 |
| Total expenditures | 716,460 | 550,060 | (166,400) |
| Net change in fund balance | \$ (321,460) | (160,337) | \$ 161,123 |
| Fund balance, beginning of period | | 710,672 | |
| Fund balance, end of period | | \$ 550,335 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 1,762,000 | \$ 1,765,798 | \$ 3,798 |
| Intergovernmental | - | 3,254 | 3,254 |
| Total revenues | 1,762,000 | 1,769,052 | 7,052 |
| Expenditures, current | | | |
| Highway and streets | | | |
| Supplies and services | 28,000 | 24,666 | (3,334) |
| Total expenditures, current | 28,000 | 24,666 | (3,334) |
| Capital outlay | 650,000 | 658,465 | 8,465 |
| Total expenditures | 678,000 | 683,131 | 5,131 |
| Excess of revenues over (under) expenditures | 1,084,000 | 1,085,921 | 1,921 |
| Other financing sources (uses) | | | |
| Transfers (out) | (1,391,994) | (1,409,475) | (17,481) |
| Total other financing sources (uses) | (1,391,994) | (1,409,475) | (17,481) |
| Net change in fund balance | <u>\$ (307,994)</u> | <u>(323,554)</u> | <u>\$ (15,560)</u> |
| Fund balance, beginning of period | | 1,936,064 | |
| Fund balance, end of period | | <u>\$ 1,612,510</u> | |

County of Winnebago, Illinois

Veterans' Assistance Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|--------------------|---------------------|-------------------|--|
| Revenues | | | | |
| Property taxes, net | \$ 529,000 | \$ 529,000 | \$ 567,048 | \$ 38,048 |
| Intergovernmental revenue | - | - | 1,045 | 1,045 |
| Total revenues | 529,000 | 529,000 | 568,093 | 39,093 |
| Expenditures, current | | | | |
| Health and welfare | | | | |
| Supplies and services | 527,210 | 656,621 | 632,077 | (24,544) |
| Total expenditures, current | 527,210 | 656,621 | 632,077 | (24,544) |
| Net change in fund balance | \$ 1,790 | \$ (127,621) | (63,984) | \$ 63,637 |
| Fund balance, beginning of period | | | 220,187 | |
| Fund balance, end of period | | | \$ 156,203 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 3,664,000 | \$ 3,672,400 | \$ 8,400 |
| Intergovernmental | 1,134,000 | 1,044,311 | (89,689) |
| Other | 4,000 | 153,164 | 149,164 |
| Total revenues | 4,802,000 | 4,869,875 | 67,875 |
| Expenditures, current | | | |
| General government Personnel | 406,560 | 450,681 | 44,121 |
| Public safety Personnel | 2,867,040 | 2,234,609 | (632,431) |
| Highways and streets Personnel | 138,240 | 181,913 | 43,673 |
| Health and welfare Personnel | 586,560 | 772,446 | 185,886 |
| Judicial Personnel | 801,600 | 920,993 | 119,393 |
| Total expenditures, current | 4,800,000 | 4,560,642 | (239,358) |
| Net change in fund balance | \$ 2,000 | 309,233 | \$ 307,233 |
| Fund balance, beginning of period | | 2,353,371 | |
| Fund balance, end of period | | \$ 2,662,604 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 138,000 | \$ 143,254 | \$ 5,254 |
| Total revenues | 138,000 | 143,254 | 5,254 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 158,879 | 165,584 | 6,705 |
| Total expenditures, current | 158,879 | 165,584 | 6,705 |
| Excess of revenues over (under) expenditures | (20,879) | (22,330) | (1,451) |
| Other financing sources (uses) | | | |
| Transfers in | - | 22,330 | 22,330 |
| Total other financing sources (uses) | - | 22,330 | 22,330 |
| Net change in fund balance | <u>\$ (20,879)</u> | <u>-</u> | <u>\$ 20,879</u> |
| Fund balance, beginning of period | | 23,650 | |
| Fund balance, end of period | | <u>\$ 23,650</u> | |

County of Winnebago, Illinois

Sheriff's Department Grant Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 113,584 | \$ 52,253 | \$ (61,331) |
| Other | - | 60,450 | 60,450 |
| Total revenues | 113,584 | 112,703 | (881) |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 72,140 | 65,957 | (6,183) |
| Total expenditures, current | 72,140 | 65,957 | (6,183) |
| Excess of revenues over (under) expenditures | 41,444 | 46,746 | 5,302 |
| Other financing sources (uses) | | | |
| Transfers out | (41,444) | (41,445) | (1) |
| Total other financing sources (uses) | (41,444) | (41,445) | (1) |
| Net change in fund balance | <u>\$ -</u> | <u>5,301</u> | <u>\$ 5,301</u> |
| Fund balance, beginning of period | | <u>-</u> | |
| Fund balance, end of period | | <u>\$ 5,301</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|--------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 402,000 | \$ 243,472 | \$ (158,528) |
| Total revenues | 402,000 | 243,472 | (158,528) |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 402,424 | 385,442 | (16,982) |
| Total expenditures, current | 402,424 | 385,442 | (16,982) |
| Net change in fund balance | <u>\$ (424)</u> | <u>(141,970)</u> | <u>\$ (141,546)</u> |
| Fund balance, beginning of period | | 67,654 | |
| Fund balance (deficit), end of period | | <u>\$ (74,316)</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ 40,380 | \$ 40,380 |
| Expenditures | | | |
| General Government | | | |
| Supplies and services | 20,000 | 37,365 | 17,365 |
| Total expenditures | 20,000 | 37,365 | 17,365 |
| Net change in fund balance | \$ (20,000) | 3,015 | \$ 23,015 |
| Fund balance, beginning of period | | 1,192,473 | |
| Total fund balance, end of period | | \$ 1,195,488 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures | | | |
| Public safety | | | |
| Supplies and services | 35,000 | 43,202 | 8,202 |
| Total expenditures | 35,000 | 43,202 | 8,202 |
| Net change in fund balance | \$ (35,000) | (43,202) | \$ (8,202) |
| Fund balance (deficit), beginning of period | | (4,491) | |
| Total fund balance (deficit), end of period | | \$ (47,693) | |

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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|--------------------|-----------------|--------------|--|
| Revenues | | | | |
| Intergovernmental | \$ 2,646,726 | \$ 3,720,926 | \$ 2,049,300 | \$ (1,671,626) |
| Total revenues | 2,646,726 | 3,720,926 | 2,049,300 | (1,671,626) |
| Expenditures, current | | | | |
| Judicial | | | | |
| Personnel | 608,942 | 893,773 | 359,889 | (533,884) |
| Supplies and services | 2,049,904 | 2,853,020 | 1,862,971 | (990,049) |
| Total expenditures, current | 2,658,846 | 3,746,793 | 2,222,860 | (1,523,933) |
| Capital outlay | 10,880 | 10,880 | - | (10,880) |
| Total expenditures | 2,669,726 | 3,757,673 | 2,222,860 | (1,534,813) |
| Excess of revenues over (under) expenditures | (23,000) | (36,747) | (173,560) | (136,813) |
| Other financing sources (uses) | | | | |
| Transfers in | 23,000 | 43,337 | 46,077 | 2,740 |
| Total other financing sources (uses) | 23,000 | 43,337 | 46,077 | 2,740 |
| Net change in fund balance | \$ - | \$ 6,590 | (127,483) | \$ (134,073) |
| Fund balance, beginning of period | | | 22,508 | |
| Fund balance (deficit), end of period | | | \$ (104,975) | |

County of Winnebago, Illinois

City Election Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------|--|
| Revenues | | | |
| Taxes | \$ 740,000 | \$ 762,391 | \$ 22,391 |
| Total revenues | 740,000 | 762,391 | 22,391 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 740,000 | 762,090 | 22,090 |
| Total expenditures, current | 740,000 | 762,090 | 22,090 |
| Net change in fund balance | <u>\$ -</u> | 301 | <u>\$ 301</u> |
| Fund balance, beginning of period | | 270 | |
| Fund balance, end of period | | <u>\$ 571</u> | |

County of Winnebago, Illinois

Law Library Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|--------------------|--|
| Revenues | | | |
| Charges for services | \$ 218,000 | \$ 209,454 | \$ (8,546) |
| Total revenues | 218,000 | 209,454 | (8,546) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 109,667 | 107,516 | (2,151) |
| Supplies and services | 110,925 | 114,701 | 3,776 |
| Total expenditures, current | 220,592 | 222,217 | 1,625 |
| Net change in fund balance | <u>\$ (2,592)</u> | <u>(12,763)</u> | <u>\$ (10,171)</u> |
| Fund balance (deficit), beginning of period | | <u>(73,244)</u> | |
| Fund balance (deficit), end of period | | <u>\$ (86,007)</u> | |

County of Winnebago, Illinois

Marriage and Civil Union Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 7,000 | \$ 5,410 | \$ (1,590) |
| Total revenues | 7,000 | 5,410 | (1,590) |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 12,000 | 7,429 | (4,571) |
| Total expenditures, current | 12,000 | 7,429 | (4,571) |
| Net change in fund balance | <u>\$ (5,000)</u> | (2,019) | <u>\$ 2,981</u> |
| Fund balance, beginning of period | | 9,375 | |
| Fund balance, end of period | | <u>\$ 7,356</u> | |

County of Winnebago, Illinois

Hotel/Motel Tax Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|--------------|--|
| Revenues | | | |
| Other taxes | \$ 1,100,000 | \$ 1,026,186 | \$ (73,814) |
| Total revenues | 1,100,000 | 1,026,186 | (73,814) |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 1,100,000 | 1,026,186 | (73,814) |
| Total expenditures, current | 1,100,000 | 1,026,186 | (73,814) |
| Net change in fund balance | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | | - |
| Fund balance, end of period | | <u>\$ -</u> | |

County of Winnebago, Illinois

Foreclosure Mediation Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 149,000 | \$ 43,420 | \$ (105,580) |
| Total revenues | 149,000 | 43,420 | (105,580) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 91,120 | 44,805 | (46,315) |
| Supplies and services | 57,540 | 42,009 | (15,531) |
| Total expenditures, current | 148,660 | 86,814 | (61,846) |
| Net change in fund balance | <u>\$ 340</u> | <u>(43,394)</u> | <u>\$ (43,734)</u> |
| Fund balance, beginning of period | | 138,832 | |
| Fund balance, end of period | | <u>\$ 95,438</u> | |

County of Winnebago, Illinois

Water-Baxter Street Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 15,000 | \$ 97,062 | \$ 82,062 |
| Total revenues | 15,000 | 97,062 | 82,062 |
| Expenditures, current | | | |
| Health and welfare | | | |
| Personnel | 6,876 | 6,875 | (1) |
| Supplies and services | 190,424 | 137,003 | (53,421) |
| Total expenditures, current | 197,300 | 143,878 | (53,422) |
| Excess of revenues over (under) expenditures | (182,300) | (46,816) | 135,484 |
| Other financing sources (uses) | | | |
| Transfers in | 202,000 | - | (202,000) |
| Transfers out | (20,000) | - | 20,000 |
| Total other financing sources (uses) | 182,000 | - | (182,000) |
| Net change in fund balance | <u>\$ (300)</u> | <u>(46,816)</u> | <u>\$ (46,516)</u> |
| Fund balance, beginning of period | | 178,059 | |
| Fund balance, end of period | | <u>\$ 131,243</u> | |

County of Winnebago, Illinois
Baxter Road Special Tax Allocation
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 300,000 | \$ 301,186 | \$ 1,186 |
| Total revenues | 300,000 | 301,186 | 1,186 |
| Expenditures | | | |
| General government | | | |
| Supplies and services | 150,000 | 143,438 | (6,562) |
| Total expenditures | 150,000 | 143,438 | (6,562) |
| Net change in fund balance | <u>\$ 150,000</u> | 157,748 | <u>\$ 7,748</u> |
| Fund balance, beginning of period | | 445,932 | |
| Fund balance, end of period | | <u>\$ 603,680</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 1,150,000 | \$ 864,563 | \$ (285,437) |
| Licenses and permits | 1,350,000 | 1,308,766 | (41,234) |
| Other | 75,000 | 42,704 | (32,296) |
| Total revenues | 2,575,000 | 2,216,033 | (358,967) |
| Expenditures, current | | | |
| Public Safety | | | |
| Personnel | 2,116,352 | 1,702,552 | (413,800) |
| Supplies and services | 742,655 | 587,690 | (154,965) |
| Total expenditures, current | 2,859,007 | 2,290,242 | (568,765) |
| Debt service | | | |
| Principal | - | 4,681 | 4,681 |
| Capital outlay | 141,739 | - | (141,739) |
| Total expenditures | 3,000,746 | 2,294,923 | (705,823) |
| Net change in fund balance | \$ (425,746) | (78,890) | \$ 346,856 |
| Fund balance, beginning of period | | 486,851 | |
| Fund balance, end of period | | \$ 407,961 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| Other | \$ 50,000 | \$ 27,183 | \$ (22,817) |
| Total revenues | 50,000 | 27,183 | (22,817) |
| Expenditures, current | | | |
| None | - | - | - |
| Capital outlay | 190,000 | 97,545 | (92,455) |
| Total expenditures | 190,000 | 97,545 | (92,455) |
| Excess of revenues over (under) expenditures | (140,000) | (70,362) | 69,638 |
| Other financing sources (uses) | | | |
| Transfers in | 30,000 | - | 30,000 |
| Total other financing sources (uses) | 30,000 | - | 30,000 |
| Net change in fund balance | <u>\$ (110,000)</u> | <u>(70,362)</u> | <u>\$ 39,638</u> |
| Fund balance, beginning of period | | 273,189 | |
| Fund balance, end of period | | <u>\$ 202,827</u> | |

County of Winnebago, Illinois
Federal Forfeiture State Attorney Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-----------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 20,000 | - | (20,000) |
| Total expenditures, current | 20,000 | - | (20,000) |
| Total expenditures | 20,000 | - | (20,000) |
| Excess of revenues over (under) expenditures | (20,000) | - | 20,000 |
| Other financing sources (uses) | | | |
| Transfers in | 20,000 | - | (20,000) |
| Total other financing sources (uses) | 20,000 | - | (20,000) |
| Net change in fund balance | <u>\$ -</u> | <u>-</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | 7,292 | |
| Fund balance, end of period | | <u>\$ 7,292</u> | |

County of Winnebago, Illinois
State Drug Forfeiture State Attorney Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 50,000 | \$ 36,185 | \$ (13,815) |
| Total revenues | 50,000 | 36,185 | (13,815) |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 50,000 | 20,267 | (29,733) |
| Total expenditures, current | 50,000 | 20,267 | (29,733) |
| Net change in fund balance | <u>\$ -</u> | 15,918 | <u>\$ 15,918</u> |
| Fund balance, beginning of period | | 13,848 | |
| Fund balance, end of period | | <u>\$ 29,766</u> | |

County of Winnebago, Illinois

Check Offender Program Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-----------------|--|
| Revenues | | | |
| Other | \$ 10,000 | \$ 959 | \$ (9,041) |
| Total revenues | 10,000 | 959 | (9,041) |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 10,000 | 309 | (9,691) |
| Total expenditures, current | 10,000 | 309 | (9,691) |
| Net change in fund balance | <u>\$ -</u> | 650 | <u>\$ 650</u> |
| Fund balance, beginning of period | | 2,697 | |
| Fund balance, end of period | | <u>\$ 3,347</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ - | \$ 80,633 | \$ 80,633 |
| Total revenues | - | 80,633 | 80,633 |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | - | 95,160 | 95,160 |
| Total expenditures, current | - | 95,160 | 95,160 |
| Capital outlay | 200,000 | 31,250 | (168,750) |
| Total expenditures | 200,000 | 126,410 | (73,590) |
| Excess of revenues over (under) expenditures | (200,000) | (45,777) | 154,223 |
| Other financing sources (uses) | | | |
| Transfers in | 519,680 | 519,680 | - |
| Total other financing sources (uses) | 519,680 | 519,680 | - |
| Net change in fund balance | <u>\$ 319,680</u> | <u>473,903</u> | <u>\$ 154,223</u> |
| Fund balance, beginning of period | | - | |
| Total fund balance, end of period | | <u>\$ 473,903</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 200,000 | \$ 1,539,685 | \$ 1,339,685 |
| Total revenues | 200,000 | 1,539,685 | 1,339,685 |
| Expenditures, current | | | |
| Public Safety | | | |
| Supplies and services | 200,423 | 571,353 | 370,930 |
| Total expenditures, current | 200,423 | 571,353 | 370,930 |
| Net change in fund balance | <u>\$ (423)</u> | 968,332 | <u>\$ 968,755</u> |
| Fund balance, beginning of period | | | - |
| Fund balance, end of period | | <u>\$ 968,332</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-----------|--|
| Revenues | | | |
| Charges for services | \$ 8,000 | \$ 21,704 | \$ 13,704 |
| Total revenues | 8,000 | 21,704 | 13,704 |
| Expenditures, current | | | |
| Public Safety | | | |
| Supplies and services | \$ 8,000 | 7,063 | (937) |
| Total expenditures, current | 8,000 | 7,063 | (937) |
| Net change in fund balance | \$ - | 14,641 | \$ 14,641 |
| Fund balance, beginning of period | | - | |
| Fund balance, end of period | | \$ 14,641 | |

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.

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

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

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.

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

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

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

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

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

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

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

DEBT SERVICE FUNDS (continued)

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

2013C Series Refunding 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 - 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

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.



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

As of September 30, 2019

| | 2010 Debt Certificate Fund | 2012A General Obligation Refunding Bonds Fund | 2012B General Obligation Refunding Bonds Fund | 2012C General Obligation Refunding Bonds Fund | 2012D General Obligation Refunding Bonds Fund |
|--|-------------------------------------|---|---|---|---|
| Assets | | | | | |
| Cash and investments | \$ 358,460 | \$ 56,947 | \$ 471,975 | \$ 247,451 | \$ 1,024,221 |
| Total assets | \$ 358,460 | \$ 56,947 | \$ 471,975 | \$ 247,451 | \$ 1,024,221 |
| Liabilities and fund balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total liabilities | - | - | - | - | - |
| Fund balances | | | | | |
| Restricted for debt service | 358,460 | 56,947 | 471,975 | 247,451 | 1,024,221 |
| Total fund balances | 358,460 | 56,947 | 471,975 | 247,451 | 1,024,221 |
| Total liabilities and fund balances | \$ 358,460 | \$ 56,947 | \$ 471,975 | \$ 247,451 | \$ 1,024,221 |

| 2012F Debt Certificate Fund | 2012G Debt Certificate Fund | 2013A Series Refunding Bonds Fund | 2013B Series Refunding Bonds Fund | 2013C Series Refunding Bonds Fund | 2013E Debt Certificates Fund | 2016A Refunding Bonds Fund | 2016D Refunding Bonds Fund | 2016E General Obligation Refunding Bonds Fund |
|--------------------------------------|--------------------------------------|--|--|---|---------------------------------------|----------------------------------|----------------------------------|--|
| \$ 62,300 | \$ 28,411 | \$ 3,719,275 | \$ 948,700 | \$ 505 | \$ 428 | \$ 49,700 | \$ 62,850 | \$ 328,975 |
| \$ 62,300 | \$ 28,411 | \$ 3,719,275 | \$ 948,700 | \$ 505 | \$ 428 | \$ 49,700 | \$ 62,850 | \$ 328,975 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 62,300 | 28,411 | 3,719,275 | 948,700 | 505 | 428 | 49,700 | 62,850 | 328,975 |
| 62,300 | 28,411 | 3,719,275 | 948,700 | 505 | 428 | 49,700 | 62,850 | 328,975 |
| \$ 62,300 | \$ 28,411 | \$ 3,719,275 | \$ 948,700 | \$ 505 | \$ 428 | \$ 49,700 | \$ 62,850 | \$ 328,975 |

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

As of September 30, 2019

| | 2017B General Obligation Refunding Bonds Fund | 2017C General Obligation Refunding Bonds Fund | 2018 Pension Bonds Fund | Total |
|--|---|---|-------------------------------|---------------------|
| Assets | | | | |
| Cash and investments | \$ 698,298 | \$ 821,027 | \$ 891,198 | \$ 9,770,721 |
| Total assets | \$ 698,298 | \$ 821,027 | \$ 891,198 | \$ 9,770,721 |
| Liabilities and fund balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ - | \$ - | \$ 750 | \$ 750 |
| Total liabilities | - | - | 750 | 750 |
| Fund balances | | | | |
| Restricted for debt service | 698,298 | 821,027 | 890,448 | 9,769,971 |
| Total fund balances | 698,298 | 821,027 | 890,448 | 9,769,971 |
| Total liabilities and fund balances | \$ 698,298 | \$ 821,027 | \$ 891,198 | \$ 9,770,721 |



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

For The Year Ended September 30, 2019

| | Court and Case Management Debt Service Fund | 2008A Debt Certificates | 2010 Debt Certificate Fund | 2012A General Obligation Refunding Bonds Fund | 2012B General Obligation Refunding Bonds Fund | 2012C General Obligation Refunding Bonds Fund |
|---|---|-------------------------------|-------------------------------------|---|---|---|
| Revenues | | | | | | |
| Taxes | \$ - | \$ - | \$ 317,971 | \$ 116,753 | \$ - | \$ 269,828 |
| Fines and forfeitures | 28,705 | 446,816 | 50,895 | - | - | - |
| Other | - | - | - | - | - | - |
| Total revenues | 28,705 | 446,816 | 368,866 | 116,753 | - | 269,828 |
| Expenditures, current | | | | | | |
| None | - | - | - | - | - | - |
| Expenditures, debt service | | | | | | |
| Bond principal | 605,000 | 440,000 | 195,000 | 51,907 | 450,000 | 220,000 |
| Interest and fiscal charges | 12,100 | 8,470 | 121,383 | 6,136 | 21,128 | 48,128 |
| Total expenditures | 617,100 | 448,470 | 316,383 | 58,043 | 471,128 | 268,128 |
| Excess of revenues over (under) expenditures | (588,395) | (1,654) | 52,483 | 58,710 | (471,128) | 1,700 |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | - | - | 480,319 | - |
| Transfers (out) | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | 480,319 | - |
| Net change in fund balances | (588,395) | (1,654) | 52,483 | 58,710 | 9,191 | 1,700 |
| Fund balances (deficit), beginning of period | 588,395 | 1,654 | 305,977 | (1,763) | 462,784 | 245,751 |
| Fund balances, end of period | \$ - | \$ - | \$ 358,460 | \$ 56,947 | \$ 471,975 | \$ 247,451 |

| 2012D General Obligation Refunding Bonds Fund | 2012E Debt Certificate Fund | 2012F Debt Certificate Fund | 2012G Debt Certificate Fund | 2013A Series Refunding Bonds Fund | 2013B Series Refunding Bonds Fund | 2013C Series Refunding Bonds Fund | 2013E Debt Certificates Fund | 2015A Debt Certificates Fund | 2016A Refunding Bonds Fund | 2016D Refunding Bonds Fund |
|---|--------------------------------------|--------------------------------------|--------------------------------------|--|--|---|---------------------------------------|---------------------------------------|----------------------------------|----------------------------------|
| \$ - | \$ 320,558 | \$ - | \$ - | \$ - | \$ - | \$ 708,750 | \$ 331,814 | \$ 390,100 | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - |
| - | 320,558 | - | - | - | - | 708,750 | 331,814 | 390,100 | - | - |
| - | - | - | - | - | - | - | - | - | - | - |
| 915,000 | 285,000 | - | - | 3,075,000 | 860,000 | 510,000 | 230,000 | 300,000 | - | - |
| 133,366 | 35,803 | 124,172 | 50,828 | 1,355,103 | 155,028 | 199,178 | 100,588 | 89,350 | 100,150 | 124,950 |
| 1,048,366 | 320,803 | 124,172 | 50,828 | 4,430,103 | 1,015,028 | 709,178 | 330,588 | 389,350 | 100,150 | 124,950 |
| (1,048,366) | (245) | (124,172) | (50,828) | (4,430,103) | (1,015,028) | (428) | 1,226 | 750 | (100,150) | (124,950) |
| 1,076,500 | - | 125,939 | 50,400 | 4,421,200 | 1,020,600 | - | - | - | 132,884 | 187,026 |
| - | - | - | - | - | - | - | - | - | - | - |
| 1,076,500 | - | 125,939 | 50,400 | 4,421,200 | 1,020,600 | - | - | - | 132,884 | 187,026 |
| 28,134 | (245) | 1,767 | (428) | (8,903) | 5,572 | (428) | 1,226 | 750 | 32,734 | 62,076 |
| 996,087 | 245 | 60,533 | 28,839 | 3,728,178 | 943,128 | 933 | (798) | (750) | 16,966 | 774 |
| \$ 1,024,221 | \$ - | \$ 62,300 | \$ 28,411 | \$ 3,719,275 | \$ 948,700 | \$ 505 | \$ 428 | \$ - | \$ 49,700 | \$ 62,850 |

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

For The Year Ended September 30, 2019

| | 2016E General Obligation Refunding Bonds Fund | 2017A General Obligation Debt Certificates Fund | 2017B General Obligation Refunding Bonds Fund | 2017C General Obligation Refunding Bonds Fund | 2018 Pension Bonds Fund | Total |
|---|--|---|---|---|-------------------------------|--------------|
| Revenues | | | | | | |
| Taxes | \$ - | \$ 420,528 | \$ - | \$ - | \$ - | \$ 2,876,302 |
| Fines and forfeitures | - | - | - | - | - | 526,416 |
| Other | - | - | - | - | - | - |
| Total revenues | - | 420,528 | - | - | - | 3,402,718 |
| Expenditures, current | | | | | | |
| None | - | - | - | - | - | - |
| Expenditures, debt service | | | | | | |
| Bond principal | - | 400,000 | 640,000 | 615,000 | - | 9,791,907 |
| Interest and fiscal charges | 657,200 | 21,150 | 82,200 | 337,750 | 784,108 | 4,568,269 |
| Total expenditures | 657,200 | 421,150 | 722,200 | 952,750 | 784,108 | 14,360,176 |
| Excess of revenues over (under) expenditures | (657,200) | (622) | (722,200) | (952,750) | (784,108) | (10,957,458) |
| Other financing sources (uses) | | | | | | |
| Transfers in | 908,690 | - | 721,850 | 960,850 | 1,674,556 | 11,760,814 |
| Transfers (out) | - | - | - | - | - | - |
| Total other financing sources (uses) | 908,690 | - | 721,850 | 960,850 | 1,674,556 | 11,760,814 |
| Net change in fund balances | 251,490 | (622) | (350) | 8,100 | 890,448 | 803,356 |
| Fund balances (deficit), beginning of period | 77,485 | 622 | 698,648 | 812,927 | - | 8,966,615 |
| Fund balances, end of period | \$ 328,975 | \$ - | \$ 698,298 | \$ 821,027 | \$ 890,448 | \$ 9,769,971 |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| Fines and forfeitures | \$ 30,000 | \$ 28,705 | \$ (1,295) |
| Total revenues | 30,000 | 28,705 | (1,295) |
| Expenditures, debt service | | | |
| Bond principal | 605,000 | 605,000 | - |
| Interest and fiscal charges | 12,750 | 12,100 | (650) |
| Total expenditures, debt service | 617,750 | 617,100 | (650) |
| Net change in fund balance | <u>\$ (587,750)</u> | <u>(588,395)</u> | <u>\$ (645)</u> |
| Fund balance, beginning of period | | 588,395 | |
| Fund balance, end of period | | <u>\$ -</u> | |

County of Winnebago, Illinois

2008A Debt Certificates

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|----------------|--|
| Revenues | | | |
| Fines and forfeitures | \$ 446,000 | \$ 446,816 | \$ 816 |
| Total revenues | 446,000 | 446,816 | 816 |
| Expenditures, debt service | | | |
| Bond principal | 440,000 | 440,000 | - |
| Interest and fiscal charges | 9,220 | 8,470 | (750) |
| Total expenditures, debt service | 449,220 | 448,470 | (750) |
| Net change in fund balance | \$ (3,220) | (1,654) | \$ 1,566 |
| Fund balance, beginning of period | | 1,654 | |
| Fund balance, end of period | | \$ - | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Taxes | \$ 241,000 | \$ 317,971 | \$ 76,971 |
| Fines and forfeitures | 50,000 | 50,895 | 895 |
| Total revenues | 291,000 | 368,866 | 77,866 |
| Expenditures, debt service | | | |
| Bond principal | 195,000 | 195,000 | - |
| Interest and fiscal charges | 121,081 | 121,383 | 302 |
| Total expenditures, debt service | 316,081 | 316,383 | 302 |
| Net change in fund balance | <u>\$ (25,081)</u> | 52,483 | <u>\$ 77,564</u> |
| Fund balance, beginning of period | | 305,977 | |
| Fund balance, end of period | | <u>\$ 358,460</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|------------------|--|
| Revenues | | | |
| Taxes | \$ 59,000 | \$ 116,753 | \$ 57,753 |
| Total revenues | 59,000 | 116,753 | 57,753 |
| Expenditures, debt service | | | |
| Bond principal | 51,907 | 51,907 | - |
| Interest and fiscal charges | 6,454 | 6,136 | (318) |
| Total expenditures, debt service | 58,361 | 58,043 | (318) |
| Net change in fund balance | <u>\$ 639</u> | <u>58,710</u> | <u>\$ 58,071</u> |
| Fund balance (deficit), beginning of period | | (1,763) | |
| Fund balance, end of period | | <u>\$ 56,947</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Bond principal | 450,000 | 450,000 | - |
| Interest and fiscal charges | 20,800 | 21,128 | 328 |
| Total expenditures, debt service | 470,800 | 471,128 | 328 |
| Excess of revenues over (under) expenditures | (470,800) | (471,128) | (328) |
| Other financing sources (uses) | | | |
| Transfers in | 471,000 | 480,319 | 9,319 |
| Total other financing sources (uses) | 471,000 | 480,319 | 9,319 |
| Net change in fund balance | \$ 200 | 9,191 | \$ 8,991 |
| Fund balance, beginning of period | | 462,784 | |
| Fund balance, end of period | | \$ 471,975 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|-------------------|--|
| Revenues | | | |
| Taxes | \$ 268,000 | \$ 269,828 | \$ 1,828 |
| Total revenues | 268,000 | 269,828 | 1,828 |
| Expenditures, debt service | | | |
| Bond principal | 220,000 | 220,000 | - |
| Interest and fiscal charges | 48,450 | 48,128 | (322) |
| Total expenditures, debt service | 268,450 | 268,128 | (322) |
| Net change in fund balance | <u>\$ (450)</u> | 1,700 | <u>\$ 2,150</u> |
| Fund balance, beginning of period | | 245,751 | |
| Fund balance, end of period | | <u>\$ 247,451</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Principal | 915,000 | 915,000 | - |
| Interest and fiscal charges | 133,688 | 133,366 | (322) |
| Total expenditures, debt service | 1,048,688 | 1,048,366 | (322) |
| Excess of revenues (under) expenditures | (1,048,688) | (1,048,366) | 322 |
| Other financing sources (uses) | | | |
| Transfers in | 1,048,000 | 1,076,500 | 28,500 |
| Total other financing sources (uses) | 1,048,000 | 1,076,500 | 28,500 |
| Net change in fund balance | \$ (688) | 28,134 | \$ 28,822 |
| Fund balance, beginning of period | | 996,087 | |
| Fund balance, end of period | | \$ 1,024,221 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|------------|--|
| Revenues | | | |
| Taxes | \$ 321,000 | \$ 320,558 | \$ (442) |
| Total revenues | 321,000 | 320,558 | (442) |
| Expenditures, debt service | | | |
| Bond principal | 285,000 | 285,000 | - |
| Interest and fiscal charges | 36,125 | 35,803 | (322) |
| Total expenditures, debt service | 321,125 | 320,803 | (322) |
| Net change in fund balance | \$ (125) | (245) | \$ (120) |
| Fund balance, beginning of period | | 245 | |
| Fund balance, end of period | | \$ - | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Interest and fiscal charges | 124,494 | 124,172 | (322) |
| Total expenditures, debt service | 124,494 | 124,172 | (322) |
| Excess of revenues over (under) expenditures | (124,494) | (124,172) | 322 |
| Other financing sources (uses) | | | |
| Transfers in | 124,000 | 125,939 | 1,939 |
| Total other financing sources (uses) | 124,000 | 125,939 | 1,939 |
| Net change in fund balance | <u>\$ (494)</u> | <u>1,767</u> | <u>\$ 2,261</u> |
| Fund balance, beginning of period | | <u>60,533</u> | |
| Fund balance, end of period | | <u>\$ 62,300</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Interest and fiscal charges | 51,150 | 50,828 | (322) |
| Total expenditures, debt service | 51,150 | 50,828 | (322) |
| Excess of revenues over (under) expenditures | (51,150) | (50,828) | 322 |
| Other financing sources (uses) | | | |
| Transfers in | 51,000 | 50,400 | (600) |
| Total other financing sources (uses) | 51,000 | 50,400 | (600) |
| Net change in fund balance | <u>\$ (150)</u> | <u>(428)</u> | <u>\$ (278)</u> |
| Fund balance, beginning of period | | 28,839 | |
| Fund balance, end of period | | <u>\$ 28,411</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Bond principal | 3,075,000 | 3,075,000 | - |
| Interest and fiscal charges | 1,355,425 | 1,355,103 | (322) |
| Total expenditures, debt service | 4,430,425 | 4,430,103 | (322) |
| Excess of revenues (under) expenditures | (4,430,425) | (4,430,103) | 322 |
| Other financing sources (uses) | | | |
| Transfers in | - | 4,421,200 | 4,421,200 |
| Total other financing sources (uses) | - | 4,421,200 | 4,421,200 |
| Net change in fund balance | <u>\$ (4,430,425)</u> | <u>(8,903)</u> | <u>\$ 4,421,522</u> |
| Fund balance, beginning of period | | <u>3,728,178</u> | |
| Fund balance, end of period | | <u>\$ 3,719,275</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|--------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Bond principal | 860,000 | 860,000 | - |
| Interest and fiscal charges | 154,600 | 155,028 | 428 |
| Total expenditures, debt service | 1,014,600 | 1,015,028 | 428 |
| Excess of revenues over (under) expenditures | (1,014,600) | (1,015,028) | (428) |
| Other financing sources (uses) | | | |
| Transfers in | 1,015,000 | 1,020,600 | 5,600 |
| Total other financing sources (uses) | 1,015,000 | 1,020,600 | 5,600 |
| Net change in fund balance | \$ 400 | 5,572 | \$ 5,172 |
| Fund balance, beginning of period | | 943,128 | |
| Fund balance, end of period | | \$ 948,700 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------|--|
| Revenues | | | |
| Taxes | \$ 709,000 | \$ 708,750 | \$ (250) |
| Total revenues | 709,000 | 708,750 | (250) |
| Expenditures, debt service | | | |
| Bond principal | 510,000 | 510,000 | - |
| Interest and fiscal charges | 199,500 | 199,178 | (322) |
| Total expenditures, debt service | 709,500 | 709,178 | (322) |
| Net change in fund balance | <u>\$ (500)</u> | <u>(428)</u> | <u>\$ 72</u> |
| Fund balance, beginning of period | | 933 | |
| Fund balance, end of period | | <u>\$ 505</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|------------|--|
| Revenues | | | |
| Taxes | \$ 331,000 | \$ 331,814 | \$ 814 |
| Total revenues | 331,000 | 331,814 | 814 |
| Expenditures, debt service | | | |
| Principal | 230,000 | 230,000 | - |
| Interest and fiscal charges | 101,337 | 100,588 | (749) |
| Total expenditures, debt service | 331,337 | 330,588 | (749) |
| Net change in fund balance | \$ (337) | 1,226 | \$ 1,563 |
| Fund balance (deficit), beginning of period | | (798) | |
| Fund balance, end of period | | \$ 428 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|--------------|--|
| Revenues | | | |
| Taxes | \$ 391,000 | \$ 390,100 | \$ (900) |
| Total revenues | 391,000 | 390,100 | (900) |
| Expenditures, debt service | | | |
| Bond principal | 300,000 | 300,000 | - |
| Interest and fiscal charges | 89,350 | 89,350 | - |
| Total expenditures, debt service | 389,350 | 389,350 | - |
| Net change in fund balance | <u>\$ 1,650</u> | <u>750</u> | <u>\$ (900)</u> |
| Fund balance (deficit), beginning of period | | <u>(750)</u> | |
| Fund balance, end of period | | <u>\$ -</u> | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-----------|--|
| 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 | 100,000 | 132,884 | 32,884 |
| Total other financing sources (uses) | 100,000 | 132,884 | 32,884 |
| Net change in fund balance | \$ (150) | 32,734 | \$ 32,884 |
| Fund balance, beginning of period | | 16,966 | |
| Fund balance, end of period | | \$ 49,700 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-----------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Interest and fiscal charges | 124,950 | 124,950 | - |
| Total expenditures, debt service | 124,950 | 124,950 | - |
| Excess of revenues over (under) expenditures | (124,950) | (124,950) | - |
| Other financing sources (uses) | | | |
| Transfers in | 125,000 | 187,026 | 62,026 |
| Total other financing sources (uses) | 125,000 | 187,026 | 62,026 |
| Net change in fund balance | \$ 50 | 62,076 | \$ 62,026 |
| Fund balance, beginning of period | | 774 | |
| Fund balance, end of period | | \$ 62,850 | |

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

For The Year Ended September 30, 2019

| | 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 | 657,000 | 908,690 | 251,690 |
| Total other financing sources (uses) | 657,000 | 908,690 | 251,690 |
| Net change in fund balance | \$ (200) | 251,490 | \$ 251,690 |
| Fund balance, beginning of period | | 77,485 | |
| Fund balance, end of period | | \$ 328,975 | |

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|--------------|--|
| Revenues | | | |
| Taxes | \$ - | \$ 420,528 | \$ 420,528 |
| Total revenues | - | 420,528 | 420,528 |
| Expenditures, debt service | | | |
| Bond principal | 400,000 | 400,000 | - |
| Interest and fiscal charges | 21,150 | 21,150 | - |
| Total expenditures, debt service | 421,150 | 421,150 | - |
| Net change in fund balance | <u>\$ (421,150)</u> | <u>(622)</u> | <u>\$ 420,528</u> |
| Fund balance, beginning of period | | 622 | |
| Fund balance, end of period | | <u>\$ -</u> | |

County of Winnebago, Illinois
2017B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Bond principal | - | 640,000 | 640,000 |
| Interest and fiscal charges | 82,200 | 82,200 | - |
| Total expenditures, debt service | 82,200 | 722,200 | 640,000 |
| Excess of revenues over (under) expenditures | (82,200) | (722,200) | (640,000) |
| Other financing sources (uses) | | | |
| Transfers in | 721,000 | 721,850 | 850 |
| Payment to escrow agent | (640,000) | - | 640,000 |
| Total other financing sources (uses) | 81,000 | 721,850 | 640,850 |
| Net change in fund balance | \$ (1,200) | (350) | \$ 850 |
| Fund balance, beginning of period | | 698,648 | |
| Fund balance, end of period | | \$ 698,298 | |

County of Winnebago, Illinois
2017C General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, debt service | | | |
| Bond principal | 615,000 | 615,000 | - |
| Interest and fiscal charges | 337,750 | 337,750 | - |
| Total expenditures, debt service | 952,750 | 952,750 | - |
| Excess of revenues over (under) expenditures | (952,750) | (952,750) | - |
| Other financing sources (uses) | | | |
| Transfers in | 953,000 | 960,850 | 7,850 |
| Total other financing sources (uses) | 953,000 | 960,850 | 7,850 |
| Net change in fund balance | <u>\$ 250</u> | 8,100 | <u>\$ 7,850</u> |
| Fund balance, beginning of period | | 812,927 | |
| Fund balance, end of period | | <u>\$ 821,027</u> | |



CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

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

As of September 30, 2019

| | Host Fee Fund | Juvenile Justice Center Remodel Fund |
|--|---------------------|---|
| Assets | | |
| Cash and investments | \$ 3,210,039 | \$ 2 |
| Receivable from other governments | 1,318,115 | - |
| Long-term receivable | 680,000 | - |
| Total assets | \$ 5,208,154 | \$ 2 |
| Liabilities and fund balances | | |
| Liabilities | | |
| Accounts payable | \$ 179,673 | \$ - |
| Contract retainage | - | - |
| Total liabilities | 179,673 | - |
| Deferred inflows of resources | | |
| Unavailable revenue | 680,000 | - |
| Total deferred inflows of resources | 680,000 | - |
| Total liabilities and deferred inflows of resources | 859,673 | - |
| Fund balances | | |
| Restricted for capital projects | - | 2 |
| Assigned for capital projects | 4,348,481 | - |
| Total fund balances | 4,348,481 | 2 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 5,208,154 | \$ 2 |

| 2012F Alternate Revenue Bonds Fund | 2012G Alternate Revenue Bonds Fund | 2015A Project Fund | 2017A Project Fund | Capital Projects Fund | Total |
|---|---|--------------------------|--------------------------|-----------------------------|--------------|
| \$ 180,962 | \$ 522,070 | \$ 55,807 | \$ 198 | \$ 512,927 | \$ 4,482,005 |
| - | - | - | - | - | 1,318,115 |
| - | - | - | - | - | 680,000 |
| \$ 180,962 | \$ 522,070 | \$ 55,807 | \$ 198 | \$ 512,927 | \$ 6,480,120 |
| \$ - | \$ - | \$ - | \$ - | \$ 116,970 | \$ 296,643 |
| - | - | 16,123 | - | 27,222 | 43,345 |
| - | - | 16,123 | - | 144,192 | 339,988 |
| - | - | - | - | - | 680,000 |
| - | - | - | - | - | 680,000 |
| - | - | 16,123 | - | 144,192 | 1,019,988 |
| 180,962 | 522,070 | 39,684 | 198 | - | 742,916 |
| - | - | - | - | 368,735 | 4,717,216 |
| 180,962 | 522,070 | 39,684 | 198 | 368,735 | 5,460,132 |
| \$ 180,962 | \$ 522,070 | \$ 55,807 | \$ 198 | \$ 512,927 | \$ 6,480,120 |

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

For The Year Ended September 30, 2019

| | Host Fee Fund | Juvenile Justice Center Remodel Fund |
|---|---------------------|---|
| Revenues | | |
| Charges for services | \$ 4,816,853 | \$ - |
| Other | 40,000 | - |
| Total revenues | 4,856,853 | - |
| Expenditures, current | | |
| General government | 1,205,194 | - |
| Total expenditures, current | 1,205,194 | - |
| Debt Service | | |
| Principal | 2,271,640 | - |
| Capital outlay | - | - |
| Total expenditures | 3,476,834 | - |
| Excess of revenues over (under) expenditures | 1,380,019 | - |
| Other financing sources (uses) | | |
| Transfers in | - | - |
| Transfers (out) | - | - |
| Total other financing sources (uses) | - | - |
| Net change in fund balances | 1,380,019 | - |
| Fund balances, beginning of period | 2,968,462 | 2 |
| Fund balances, end of period | \$ 4,348,481 | \$ 2 |

| 2012F Alternate Revenue Bonds Fund | 2012G Alternate Revenue Bonds Fund | 2015A Project Fund | 2017A Project Fund | Capital Projects Fund | Total |
|---|---|--------------------------|--------------------------|-----------------------------|--------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | 4,816,853 |
| - | - | - | - | - | 40,000 |
| - | - | - | - | - | 4,856,853 |
| - | - | - | - | - | 1,205,194 |
| - | - | - | - | - | 1,205,194 |
| - | - | - | - | - | 2,271,640 |
| - | - | - | - | 302,665 | 302,665 |
| - | - | - | - | 302,665 | 3,779,499 |
| - | - | - | - | (302,665) | 1,077,354 |
| - | - | - | - | 671,400 | 671,400 |
| (176,339) | - | - | - | - | (176,339) |
| (176,339) | - | - | - | 671,400 | 495,061 |
| (176,339) | - | - | - | 368,735 | 1,572,415 |
| 357,301 | 522,070 | 39,684 | 198 | - | 3,887,717 |
| \$ 180,962 | \$ 522,070 | \$ 39,684 | \$ 198 | \$ 368,735 | \$ 5,460,132 |

County of Winnebago, Illinois

Host Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|--------------------|------------------|---------------------|--|
| Revenues | | | | |
| Charges for services | \$ 4,800,000 | \$ 4,800,000 | \$ 4,816,853 | \$ 16,853 |
| Other | - | 40,000 | 40,000 | - |
| Total revenues | 4,800,000 | 4,840,000 | 4,856,853 | 16,853 |
| Expenditures, current | | | | |
| General government | | | | |
| Supplies and services | 4,880,000 | 4,840,000 | 1,205,194 | (3,634,806) |
| Total expenditures, current | 4,880,000 | 4,840,000 | 1,205,194 | (3,634,806) |
| Debt service | | | | |
| Principal | - | - | 2,271,640 | 2,271,640 |
| Total expenditures | 4,880,000 | 4,840,000 | 3,476,834 | (1,363,166) |
| Net change in fund balance | \$ (80,000) | \$ - | 1,380,019 | \$ 1,380,019 |
| Fund balance, beginning of period | | | 2,968,462 | |
| Fund balance, end of period | | | \$ 4,348,481 | |

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

For the Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, current | | | |
| None | - | - | - |
| Other financing sources (uses) | | | |
| Transfers (out) | (174,000) | (176,339) | (2,339) |
| Total other financing sources (uses) | (174,000) | (176,339) | (2,339) |
| Net change in fund balance | <u>\$ (174,000)</u> | <u>(176,339)</u> | <u>\$ (2,339)</u> |
| Fund balance, beginning of period | | 357,301 | |
| Fund balance, end of period | | <u>\$ 180,962</u> | |

County of Winnebago, Illinois

2015A Project Fund

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

For the Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, current | | | |
| None | - | - | - |
| Capital outlay | 233,000 | - | (233,000) |
| Total expenditures | 233,000 | - | (233,000) |
| Net change in fund balance | <u>\$ (233,000)</u> | - | <u>\$ 233,000</u> |
| Fund balance, beginning of period | | 39,684 | |
| Fund balance, end of period | | <u>\$ 39,684</u> | |

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

For the Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|---|---------------------------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Expenditures, current | | | |
| None | - | - | - |
| Capital outlay | 250,000 | 302,665 | 52,665 |
| Total expenditures | 250,000 | 302,665 | 52,665 |
| Excess of revenues over (under) expenditures | (250,000) | (302,665) | (52,665) |
| Other financing sources (uses) | | | |
| Transfers in | - | 671,400 | 671,400 |
| Total other financing sources (uses) | - | 671,400 | 671,400 |
| Net change in fund balance | <u>\$ (250,000)</u> | <u>368,735</u> | <u>\$ 618,735</u> |
| Fund balance, beginning of period | | <u>-</u> | |
| Fund balance, end of period | | <u>\$ 368,735</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

For The Year Ended September 30, 2019

| | Original Budget | Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|--------------------|-----------------|---------------|--|
| Operating revenues | | | | |
| Charges for services | \$ 13,250,000 | \$ 13,250,000 | \$ 12,217,318 | \$ (1,032,682) |
| Other | - | - | 12,861 | 12,861 |
| Total operating revenues | 13,250,000 | 13,250,000 | 12,230,179 | (1,019,821) |
| Operating expenses | | | | |
| Personnel | 10,036,642 | 9,489,642 | 6,970,501 | (2,519,141) |
| Supplies and services | 7,299,068 | 7,846,068 | 7,711,514 | (134,554) |
| Total operating expenses | 17,335,710 | 17,335,710 | 14,682,015 | (2,653,695) |
| Operating income (loss) | (4,085,710) | (4,085,710) | (2,451,836) | 1,633,874 |
| Non-operating revenues (expenses) | | | | |
| Property taxes | 1,828,000 | 1,828,000 | 1,834,284 | 6,284 |
| Interest expense | (26,895) | (26,895) | (8,870) | 18,025 |
| Total non-operating revenues (expenses) | 1,801,105 | 1,801,105 | 1,825,414 | 24,309 |
| Net income (loss) - budgetary basis | \$ (2,284,605) | \$ (2,284,605) | (626,422) | \$ 1,658,183 |
| Adjustments to GAAP basis | | | | |
| Depreciation | | | (415,720) | |
| Total adjustments to GAAP basis | | | (415,720) | |
| Net income (loss) - GAAP basis | | | (1,042,142) | |
| Net position, beginning of period | | | 5,358,697 | |
| Total net position, end of period | | | \$ 4,316,555 | |

County of Winnebago, Illinois

555 North Court Operations Fund

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

For The Year Ended September 30, 2019

| | Original and Final Budget | Actual | Variance with Final Budget - Over (Under) |
|--|---------------------------------|---------------------|--|
| Operating revenues | | | |
| Charges for services | \$ 476,000 | \$ 482,005 | \$ 6,005 |
| Other | 4,000 | 3,256 | (744) |
| Total operating revenues | 480,000 | 485,261 | 5,261 |
| Operating expenses | | | |
| Supplies and services | 221,750 | 182,225 | (39,525) |
| Total operating expenses | 221,750 | 182,225 | (39,525) |
| Operating income | 258,250 | 303,036 | 44,786 |
| Income before transfers | 258,250 | 303,036 | 44,786 |
| Transfers | | | |
| Transfers (out) | (263,000) | - | 263,000 |
| Total transfers | (263,000) | - | - |
| Net income (loss) - budgetary basis | \$ (4,750) | 303,036 | \$ 307,786 |
| Adjustments to GAAP basis | | | |
| Depreciation | | (223,810) | |
| Total adjustments to GAAP basis | | (223,810) | |
| Net income - GAAP basis | | 79,226 | |
| Total net position, beginning of period | | 3,300,867 | |
| Total net position, end of period | | \$ 3,380,093 | |



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

As of September 30, 2019

| | Central Services Fund | Health Insurance Fund | Total |
|---|-----------------------------|-----------------------------|---------------------|
| Assets | | | |
| Current assets | | | |
| Cash and investments | \$ 642,830 | \$ 5,325,978 | \$ 5,968,808 |
| Receivables, net | 136 | 587,610 | 587,746 |
| Receivable from other governments | 2,730 | - | 2,730 |
| Prepaid items | - | 179,978 | 179,978 |
| Total current assets | 645,696 | 6,093,566 | 6,739,262 |
| Noncurrent assets | | | |
| Capital assets being depreciated, net of accumulated depreciation | 27,787 | - | 27,787 |
| Total noncurrent assets | 27,787 | - | 27,787 |
| Total assets | \$ 673,483 | \$ 6,093,566 | \$ 6,767,049 |
| Liabilities | | | |
| Current liabilities | | | |
| Accounts payable | \$ 21,230 | \$ 422,378 | \$ 443,608 |
| Claims payable | - | 1,840,660 | 1,840,660 |
| Unearned revenue | - | 191,443 | 191,443 |
| Total current liabilities | 21,230 | 2,454,481 | 2,475,711 |
| Net position | | | |
| Net investment in capital assets | 27,787 | - | 27,787 |
| Unrestricted | 624,466 | 3,639,085 | 4,263,551 |
| Total net position | 652,253 | 3,639,085 | 4,291,338 |
| Total liabilities, deferred inflows of resources, and net position | \$ 673,483 | \$ 6,093,566 | \$ 6,767,049 |

County of Winnebago, Illinois

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

For The Year Ended September 30, 2019

| | Central Services Fund | Health Insurance Fund | Total |
|--|-----------------------------|-----------------------------|---------------------|
| Operating revenues | | | |
| Charges for services | \$ 546,723 | \$ 18,150,205 | \$ 18,696,928 |
| Other | 10,500 | 764,181 | 774,681 |
| Total operating revenues | 557,223 | 18,914,386 | 19,471,609 |
| Operating expenses | | | |
| Supplies and services | 489,135 | 18,593,929 | 19,083,064 |
| Depreciation | 17,787 | - | 17,787 |
| Total operating expenses | 506,922 | 18,593,929 | 19,100,851 |
| Operating income | 50,301 | 320,457 | 370,758 |
| Total net position, beginning of period | 601,952 | 3,318,628 | 3,920,580 |
| Total net position, end of period | \$ 652,253 | \$ 3,639,085 | \$ 4,291,338 |

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

For The Year Ended September 30, 2019

| | Central Services Fund | Health Insurance Fund | Total |
|---|-----------------------------|-----------------------------|--------------|
| Cash flows from operating activities | | | |
| Cash receipts from users | \$ 556,315 | \$ 3,879,912 | \$ 4,436,227 |
| Receipts from interfund activities | - | 14,613,287 | 14,613,287 |
| Cash receipts from others | - | 764,181 | 764,181 |
| Cash paid to vendors | (503,477) | (18,137,277) | (18,640,754) |
| Net cash from operating activities | 52,838 | 1,120,103 | 1,172,941 |
| Net increase in cash and cash equivalents | 52,838 | 1,120,103 | 1,172,941 |
| Cash and cash equivalents, beginning of period | 589,992 | 4,205,875 | 4,795,867 |
| Cash and cash equivalents, end of period | \$ 642,830 | \$ 5,325,978 | \$ 5,968,808 |
| Reconciliation of operating income to net cash from operating activities | | | |
| Operating income | \$ 50,301 | \$ 320,457 | \$ 370,758 |
| Adjustments to reconcile operating income to net cash provided by operating activities | | | |
| Depreciation | 17,787 | - | 17,787 |
| Changes in assets, deferred outflows, liabilities, and deferred inflows | | | |
| Accounts receivable | (136) | 342,994 | 342,858 |
| Prepays | - | (20,022) | (20,022) |
| Accounts payable | (15,344) | (20,222) | (35,566) |
| Claims payable | - | 328,326 | 328,326 |
| Unearned revenue | - | 168,570 | 168,570 |
| Receivable from other governments | 230 | - | 230 |
| Total adjustments | 2,537 | 799,646 | 802,183 |
| Net cash from operating activities | \$ 52,838 | \$ 1,120,103 | \$ 1,172,941 |



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

For The Year Ended September 30, 2019

| | Central Stores Department | | Car Pool Department | |
|--|---------------------------|------------|---------------------|-----------|
| | Budget | Actual | Budget | Actual |
| Operating revenues | | | | |
| Charges for services | \$ - | \$ 257,098 | \$ - | \$ 73,504 |
| Other | - | - | - | 10,500 |
| Total operating revenues | - | 257,098 | - | 84,004 |
| Operating expenses | | | | |
| Supplies and services | 258,376 | 260,763 | 78,444 | 24,088 |
| Depreciation and amortization | - | - | - | 17,787 |
| Total operating expenses | 258,376 | 260,763 | 78,444 | 41,875 |
| Net increase (decrease) in net position | \$ (258,376) | \$ (3,665) | \$ (78,444) | \$ 42,129 |

| Information Technology | | Copiers | | Total | | Variance with Final Budget - Over (Under) |
|---|--------|--------------|------------|-------------|------------|--|
| Budget | Actual | Budget | Actual | Budget | Actual | |
| \$ 518,000 | \$ - | \$ - | \$ 216,121 | \$ 518,000 | \$ 546,723 | \$ 28,723 |
| - | - | - | - | - | 10,500 | 10,500 |
| 518,000 | - | - | 216,121 | 518,000 | 557,223 | 39,223 |
| - | - | 200,000 | 204,284 | 536,820 | 489,135 | (47,685) |
| - | - | - | - | - | 17,787 | 17,787 |
| - | - | 200,000 | 204,284 | 536,820 | 506,922 | (29,898) |
| \$ 518,000 | \$ - | \$ (200,000) | \$ 11,837 | \$ (18,820) | \$ 50,301 | \$ 69,121 |
| Total net position, beginning of period, | | | | | 601,952 | |
| Total net position, end of period | | | | | \$ 652,253 | |

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

For The Year Ended September 30, 2019

| | Budget | Actual | Variance with Final Budget - Over (Under) |
|--|-------------------|---------------------|--|
| Operating revenues | | | |
| Charges for services | \$ 20,019,265 | \$ 18,150,205 | \$ (1,869,060) |
| Other | 945,440 | 764,181 | (181,259) |
| Total operating revenues | 20,964,705 | 18,914,386 | (2,050,319) |
| Operating expenses | | | |
| Supplies and services | 20,154,549 | 18,593,929 | (1,560,620) |
| Total operating expenses | 20,154,549 | 18,593,929 | (1,560,620) |
| Net increase in net position | <u>\$ 810,156</u> | 320,457 | <u>\$ (489,699)</u> |
| Total net position, beginning of period | | 3,318,628 | |
| Total net position, end of period | | <u>\$ 3,639,085</u> | |

FIDUCIARY FUNDS

Combining statements for all fiduciary funds are reported here.

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

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

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

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

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

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

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

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.

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

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

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

For The Year Ended September 30, 2019

| Total | Balances September 30, 2018 | Additions | Deductions | Balances September 30, 2019 |
|---|--------------------------------|-----------------------|-----------------------|--------------------------------|
| Assets | | | | |
| Cash | \$ 23,264,259 | \$ 728,170,770 | \$ 649,825,463 | \$ 101,609,566 |
| Investments | 2,180,214 | 3,659,345 | 3,287,977 | 2,551,582 |
| Accrued interest on investments | 4,458 | 46,794 | - | 51,252 |
| Other receivables | 250,021 | 235,473 | 250,021 | 235,473 |
| Total assets | \$ 25,698,952 | \$ 732,112,382 | \$ 653,363,461 | \$ 104,447,873 |
| Liabilities | | | | |
| Accounts payable | \$ 41,108 | \$ 994,570 | \$ 365,619 | \$ 670,059 |
| Due to taxing districts | 13,447,669 | 698,217,040 | 619,188,144 | 92,476,565 |
| Due to other governmental units and agencies | 5,613,727 | 22,718,939 | 24,117,635 | 4,215,031 |
| Trust deposits | 347,131 | 15,982 | 199,824 | 163,289 |
| Bail bond deposits | 5,373,496 | 2,594,502 | 2,150,910 | 5,817,088 |
| Due to others | 875,821 | 7,571,349 | 7,341,329 | 1,105,841 |
| Total liabilities | \$ 25,698,952 | \$ 732,112,382 | \$ 653,363,461 | \$ 104,447,873 |
| County Treasurer Trust Fund | | | | |
| Assets | | | | |
| Cash | \$ 97,376 | \$ 11,375 | \$ 8,708 | \$ 100,043 |
| Total assets | \$ 97,376 | \$ 11,375 | \$ 8,708 | \$ 100,043 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 97,376 | \$ 11,375 | \$ 8,708 | \$ 100,043 |
| Total liabilities | \$ 97,376 | \$ 11,375 | \$ 8,708 | \$ 100,043 |
| Treasurer Trustee Escrow | | | | |
| Assets | | | | |
| Cash | \$ 1,165,203 | \$ 1,777,278 | \$ 2,799,499 | \$ 142,982 |
| Total assets | \$ 1,165,203 | \$ 1,777,278 | \$ 2,799,499 | \$ 142,982 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 1,165,203 | \$ 1,777,278 | \$ 2,799,499 | \$ 142,982 |
| Total liabilities | \$ 1,165,203 | \$ 1,777,278 | \$ 2,799,499 | \$ 142,982 |

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

For The Year Ended September 30, 2019

| Bankruptcy Trust Fund | Balances | | | Deductions | Balances | |
|------------------------------------|----------------------|-----------------------|-----------------------|------------|--------------------|----------------------|
| | September 30, 2018 | Additions | | | September 30, 2019 | |
| Assets | | | | | | |
| Cash | \$ 60,380 | \$ 53,995 | \$ 17,820 | \$ | | \$ 96,555 |
| Total assets | \$ 60,380 | \$ 53,995 | \$ 17,820 | \$ | | \$ 96,555 |
| Liabilities | | | | | | |
| Due to others | \$ 60,380 | \$ 53,995 | \$ 17,820 | \$ | | \$ 96,555 |
| Total liabilities | \$ 60,380 | \$ 53,995 | \$ 17,820 | \$ | | \$ 96,555 |
| County Clerk Trust Fund | | | | | | |
| Assets | | | | | | |
| Cash | \$ 815,441 | \$ 7,517,354 | \$ 7,323,509 | \$ | | \$ 1,009,286 |
| Total assets | \$ 815,441 | \$ 7,517,354 | \$ 7,323,509 | \$ | | \$ 1,009,286 |
| Liabilities | | | | | | |
| Due to others | \$ 815,441 | \$ 7,517,354 | \$ 7,323,509 | \$ | | \$ 1,009,286 |
| Total liabilities | \$ 815,441 | \$ 7,517,354 | \$ 7,323,509 | \$ | | \$ 1,009,286 |
| County Collector Trust Fund | | | | | | |
| Assets | | | | | | |
| Cash | \$ 12,947,669 | \$ 697,717,040 | \$ 618,688,144 | \$ | | \$ 91,976,565 |
| Investments | 500,000 | 500,000 | 500,000 | | | 500,000 |
| Total assets | \$ 13,447,669 | \$ 698,217,040 | \$ 619,188,144 | \$ | | \$ 92,476,565 |
| Liabilities | | | | | | |
| Due to taxing districts | \$ 13,447,669 | \$ 698,217,040 | \$ 619,188,144 | \$ | | \$ 92,476,565 |
| Total liabilities | \$ 13,447,669 | \$ 698,217,040 | \$ 619,188,144 | \$ | | \$ 92,476,565 |

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

For The Year Ended September 30, 2019

| Clerk of Circuit Court Trust Fund | Balances | | | Balances | |
|---|---------------------|----------------------|----------------------|--------------------|------------------|
| | September 30, 2018 | Additions | Deductions | September 30, 2019 | |
| Assets | | | | | |
| Cash | \$ 7,407,509 | \$ 15,637,876 | \$ 15,184,734 | \$ | 7,860,651 |
| Accrued interest on investments | 4,458 | 46,794 | - | \$ | 51,252 |
| Total assets | \$ 7,411,967 | \$ 15,684,670 | \$ 15,184,734 | \$ | 7,911,903 |
| Liabilities | | | | | |
| Due to other governmental units and agencies | \$ 1,691,340 | \$ 13,074,186 | \$ 12,834,000 | \$ | 1,931,526 |
| Trust deposits | 347,131 | 15,982 | 199,824 | \$ | 163,289 |
| Bail bond deposits | 5,373,496 | 2,594,502 | 2,150,910 | \$ | 5,817,088 |
| Total liabilities | \$ 7,411,967 | \$ 15,684,670 | \$ 15,184,734 | \$ | 7,911,903 |
| Township Motor Fuel Tax Fund | | | | | |
| Assets | | | | | |
| Investments | \$ 1,680,214 | \$ 3,159,345 | \$ 2,787,977 | \$ | 2,051,582 |
| Other receivables | 250,021 | 235,473 | 250,021 | \$ | 235,473 |
| Total assets | \$ 1,930,235 | \$ 3,394,818 | \$ 3,037,998 | \$ | 2,287,055 |
| Liabilities | | | | | |
| Accounts payable | \$ 29,027 | \$ 845,035 | \$ 204,003 | \$ | 670,059 |
| Due to other governmental units and agencies | 1,901,208 | 2,549,783 | 2,833,995 | \$ | 1,616,996 |
| Total liabilities | \$ 1,930,235 | \$ 3,394,818 | \$ 3,037,998 | \$ | 2,287,055 |

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

For The Year Ended September 30, 2019

| Township Bridge Fund | Balances | | | Balances | |
|---|--------------------|---------------------|---------------------|--------------------|--|
| | September 30, 2018 | Additions | Deductions | September 30, 2019 | |
| Assets | | | | | |
| Cash | \$ 138,825 | \$ 184,582 | \$ 217,739 | \$ 105,668 | |
| Total assets | \$ 138,825 | \$ 184,582 | \$ 217,739 | \$ 105,668 | |
| Liabilities | | | | | |
| Accounts payable | \$ 12,081 | \$ 149,535 | \$ 161,616 | \$ - | |
| Due to other governmental units and agencies | 126,744 | 35,047 | 56,123 | 105,668 | |
| Total liabilities | \$ 138,825 | \$ 184,582 | \$ 217,739 | \$ 105,668 | |
| Highway Department Caps | | | | | |
| Assets | | | | | |
| Cash | \$ 34,948 | \$ 323,892 | \$ 319,731 | \$ 39,109 | |
| Total assets | \$ 34,948 | \$ 323,892 | \$ 319,731 | \$ 39,109 | |
| Liabilities | | | | | |
| Due to other governmental units and agencies | \$ 34,948 | \$ 323,892 | \$ 319,731 | \$ 39,109 | |
| Total liabilities | \$ 34,948 | \$ 323,892 | \$ 319,731 | \$ 39,109 | |
| Inmate Trust Account | | | | | |
| Assets | | | | | |
| Cash | \$ 596,908 | \$ 4,947,378 | \$ 5,265,579 | \$ 278,707 | |
| Total assets | \$ 596,908 | \$ 4,947,378 | \$ 5,265,579 | \$ 278,707 | |
| Liabilities | | | | | |
| Due to other governmental units and agencies | \$ 596,908 | \$ 4,947,378 | \$ 5,265,579 | \$ 278,707 | |
| Total liabilities | \$ 596,908 | \$ 4,947,378 | \$ 5,265,579 | \$ 278,707 | |



STATISTICAL SECTION



STATISTICAL SECTION

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

Financial Trends - These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time. (Pages 205-214)

Revenue Capacity - These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax. (Pages 215-219)

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 220-221)

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 222-223)

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 224-230)

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

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

(accrual basis of accounting)

| | 2010 | 2011 | 2012 | 2013 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental activities | | | | |
| Net investment in capital assets | \$ 182,415,473 | \$ 157,029,706 | \$ 165,171,068 | \$ 170,415,570 |
| Restricted | 71,903,079 | 55,071,335 | 55,556,298 | 61,435,224 |
| Unrestricted (deficit) | (6,670,556) | 5,384,291 | 5,163,283 | (3,163,256) |
| Total governmental activities net position | 247,647,996 | 217,485,332 | 225,890,649 | 228,687,538 |
| Business-type activities | | | | |
| Net investment in capital assets | 7,474,881 | 7,655,052 | 5,862,922 | 8,975,812 |
| Restricted | - | - | - | - |
| Unrestricted | 6,984,335 | 11,488,532 | 13,069,665 | 8,355,973 |
| Total business-type activities net position | 14,459,216 | 19,143,584 | 18,932,587 | 17,331,785 |
| Total primary government net position | \$ 262,107,212 | \$ 236,628,916 | \$ 244,823,236 | \$ 246,019,323 |
| Primary Government | | | | |
| Net investment in capital assets | \$ 189,890,354 | \$ 164,684,758 | \$ 171,977,420 | \$ 179,391,382 |
| Restricted | 71,903,079 | 55,071,335 | 55,556,298 | 61,435,224 |
| Unrestricted | 313,779 | 16,872,823 | 17,289,518 | 5,192,717 |
| Total primary government net position | \$ 262,107,212 | \$ 236,628,916 | \$ 244,823,236 | \$ 246,019,323 |

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

Note 2: 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.

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 170,841,745 | \$ 173,725,916 | \$ 172,355,997 | \$ 164,271,301 | \$ 160,693,862 | \$ 158,609,997 |
| 61,063,583 | 61,305,443 | 56,214,758 | 55,525,854 | 56,489,784 | 55,543,036 |
| (16,500,620) | (35,411,413) | (44,119,229) | (42,520,772) | (42,201,586) | (42,583,357) |
| 215,404,708 | 199,619,946 | 184,451,526 | 177,276,383 | 174,982,060 | 171,569,676 |
| 8,726,385 | 8,568,939 | 8,294,564 | 6,798,205 | 6,372,916 | 5,937,378 |
| - | - | - | - | 1,075,963 | 55,873 |
| 6,516,461 | 4,911,051 | 5,296,575 | 3,882,555 | 1,210,685 | 1,703,397 |
| 15,242,846 | 13,479,990 | 13,591,139 | 10,680,760 | 8,659,564 | 7,696,648 |
| \$ 230,647,554 | \$ 213,099,936 | \$ 198,042,665 | \$ 187,957,143 | \$ 183,641,624 | \$ 179,266,324 |
| \$ 179,568,130 | \$ 182,294,855 | \$ 180,650,561 | \$ 171,069,506 | \$ 167,066,778 | \$ 164,547,375 |
| 61,063,583 | 61,305,443 | 56,214,758 | 55,525,854 | 57,565,747 | 55,598,909 |
| (9,984,159) | (30,500,362) | (38,822,654) | (38,638,217) | (40,990,901) | (40,879,960) |
| \$ 230,647,554 | \$ 213,099,936 | \$ 198,042,665 | \$ 187,957,143 | \$ 183,641,624 | \$ 179,266,324 |

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

(accrual basis of accounting)

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----|-------------|----------------|----------------|----------------|----------------|----------------|
| \$ | 17,353,462 | \$ 18,134,635 | \$ 22,515,804 | \$ 24,599,087 | \$ 25,058,811 | \$ 31,321,730 |
| | 67,902,424 | 69,306,301 | 70,565,536 | 67,543,166 | 70,959,557 | 63,631,103 |
| | 18,628,115 | 17,599,874 | 16,796,430 | 16,801,994 | 14,672,222 | 14,610,822 |
| | 15,119,515 | 14,785,714 | 12,451,288 | 13,788,106 | 13,200,860 | 16,738,770 |
| | 21,221,309 | 20,606,511 | 22,225,126 | 21,466,022 | 16,112,359 | 19,971,170 |
| | - | - | - | - | - | - |
| | 5,038,861 | 4,787,727 | 4,309,092 | 5,397,727 | 3,565,139 | 4,989,083 |
| | 8,000,000 | 10,979,109 | 600,000 | - | - | - |
| | 153,263,686 | 156,199,871 | 149,463,276 | 149,596,102 | 143,568,948 | 151,262,678 |
| | 16,016,816 | 16,590,570 | 18,622,977 | 17,391,356 | 16,083,367 | 15,106,605 |
| | 2,627,869 | 2,653,802 | 2,887,148 | - | - | - |
| | - | - | - | - | - | - |
| | 469,660 | 421,767 | 479,100 | 451,341 | 470,987 | 406,035 |
| | 19,114,345 | 19,666,139 | 21,989,225 | 17,842,697 | 16,554,354 | 15,512,640 |
| \$ | 172,378,031 | \$ 175,866,010 | \$ 171,452,501 | \$ 167,438,799 | \$ 160,123,302 | \$ 166,775,318 |
| \$ | 6,943,608 | \$ 11,048,309 | \$ 11,438,449 | \$ 16,409,484 | \$ 16,659,461 | \$ 16,789,265 |
| | 11,537,564 | 11,814,828 | 11,826,072 | 11,369,520 | 12,480,627 | 12,588,972 |
| | 1,894,003 | 1,512,117 | 982,229 | 1,156,498 | 250,144 | 448,581 |
| | 1,886,486 | 1,766,846 | 1,613,585 | 1,741,598 | 1,680,686 | 1,427,761 |
| | 9,558,611 | 7,967,916 | 7,353,812 | 7,435,641 | 7,163,725 | 6,725,251 |
| | - | - | - | - | - | - |
| | 23,162,711 | 20,810,501 | 15,527,637 | 15,447,382 | 16,103,232 | 16,469,515 |
| | 2,894,455 | 5,378,199 | - | 89,631 | - | - |
| | 57,877,438 | 60,298,716 | 48,741,784 | 53,649,754 | 54,337,875 | 54,449,345 |
| | 12,227,451 | 14,510,272 | 14,607,011 | 14,151,827 | 12,708,458 | 12,217,318 |
| | 2,457,293 | 2,513,129 | 2,594,590 | - | - | - |
| | - | - | - | - | - | - |
| | 569,302 | 594,645 | 608,475 | 592,117 | 523,613 | 485,261 |
| | - | - | 153,800 | - | - | - |
| | 15,254,046 | 17,618,046 | 17,963,876 | 14,743,944 | 13,232,071 | 12,702,579 |
| \$ | 73,131,484 | \$ 77,916,762 | \$ 66,705,660 | \$ 68,393,698 | \$ 67,569,946 | \$ 67,151,924 |

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

(accrual basis of accounting)

| | 2010 | 2011 | 2012 | 2013 |
|---|-------------------------|------------------------|------------------------|------------------------|
| Net Revenues (Expenses) | | | | |
| Governmental activities | \$ (95,688,760) | \$ (86,501,471) | \$ (81,970,688) | \$ (87,126,164) |
| Business-type activities | (4,892,179) | 1,551,675 | (2,785,092) | (4,231,231) |
| Total primary government net expense | \$ (100,580,939) | \$ (84,949,796) | \$ (84,755,780) | \$ (91,357,395) |
| General Revenues and Other Changes in Net Position | | | | |
| Governmental activities | | | | |
| Taxes | | | | |
| Property taxes | \$ 40,668,693 | \$ 34,184,743 | \$ 34,336,135 | \$ 35,436,964 |
| Sales taxes | 979,387 | 1,076,078 | 1,057,424 | 1,086,823 |
| Quarter-cent sales tax | 7,265,948 | 7,556,066 | 7,781,995 | 7,883,257 |
| Public safety sales tax | 25,880,590 | 26,532,122 | 26,969,212 | 27,016,241 |
| Use tax | 755,828 | 895,589 | 918,351 | 994,437 |
| Other taxes | 6,304,179 | 5,863,087 | 6,342,020 | 5,921,754 |
| Intergovernmental: | | | | |
| Replacement taxes | 4,923,413 | 5,254,065 | 4,374,012 | 4,963,335 |
| Shared income taxes | 4,119,207 | 5,114,164 | 5,165,611 | 5,657,755 |
| Miscellaneous | 6,839,346 | 2,386,360 | 2,483,083 | 1,973,864 |
| Investment income | 306,961 | 143,371 | 134,463 | 93,527 |
| Transfers | (3,413,000) | 280,857 | 257,000 | 42,826 |
| Total governmental activities | 94,630,552 | 89,286,502 | 89,819,306 | 91,070,783 |
| Business-type activities | | | | |
| Property taxes | - | 2,932,359 | 2,830,353 | 2,672,499 |
| Miscellaneous | 164,779 | 149,907 | - | - |
| Investment income | 36 | 8 | 742 | 756 |
| Transfers | 3,413,000 | (280,857) | (257,000) | (42,826) |
| Total business-type activities | 3,577,815 | 2,801,417 | 2,574,095 | 2,630,429 |
| Total primary government | \$ 98,208,367 | \$ 92,087,919 | \$ 92,393,401 | \$ 93,701,212 |
| Change in Net Position | | | | |
| Governmental activities | \$ (1,058,208) | \$ 2,785,031 | \$ 7,848,618 | \$ 3,944,619 |
| Business-type activities | (1,314,364) | 4,353,092 | (210,997) | (1,600,802) |
| Total primary government | \$ (2,372,572) | \$ 7,138,123 | \$ 7,637,621 | \$ 2,343,817 |

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

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| \$ (95,386,248) | \$ (95,901,155) | \$ (100,721,492) | \$ (95,946,348) | \$ (89,231,073) | \$ (96,813,333) |
| (3,860,299) | (2,048,093) | (4,025,349) | (3,098,753) | (3,322,283) | (2,810,061) |
| \$ (99,246,547) | \$ (97,949,248) | \$ (104,746,841) | \$ (99,045,101) | \$ (92,553,356) | \$ (99,623,394) |
| \$ 36,782,848 | \$ 36,787,191 | \$ 36,824,470 | \$ 36,807,375 | \$ 37,069,864 | \$ 36,883,164 |
| 1,174,436 | 1,046,654 | 1,073,391 | 1,088,068 | 1,600,316 | 1,337,632 |
| 8,098,374 | 8,119,132 | 8,106,791 | 8,213,978 | 8,641,815 | 8,572,810 |
| 27,607,304 | 27,405,051 | 27,235,947 | 27,426,419 | 28,670,879 | 28,447,956 |
| 1,116,959 | 1,300,210 | 1,412,537 | 1,512,357 | 1,675,609 | 1,957,260 |
| 849,986 | 1,099,618 | 1,139,354 | 1,342,398 | 1,320,385 | 1,394,464 |
| 5,137,302 | 4,826,579 | 4,827,617 | 5,782,151 | 4,618,573 | 5,698,010 |
| 5,725,297 | 6,280,469 | 5,963,414 | 5,554,867 | 5,548,447 | 6,253,728 |
| 1,268,302 | 757,857 | 1,058,389 | 1,799,905 | 1,820,661 | 2,218,148 |
| 59,610 | 66,396 | 115,115 | 150,658 | 344,032 | 637,777 |
| 263,000 | 291,040 | 262,600 | 263,000 | - | - |
| 88,083,418 | 87,980,197 | 88,019,625 | 89,941,176 | 91,310,581 | 93,400,949 |
| 2,033,085 | 1,927,539 | 1,929,971 | 1,828,494 | 1,843,415 | 1,834,284 |
| 1,820,661 | - | - | - | - | 12,861 |
| 1,275 | 140 | 2,574 | 45 | 25 | - |
| (263,000) | (291,040) | (262,600) | (263,000) | - | - |
| 3,592,021 | 1,636,639 | 1,669,945 | 1,565,539 | 1,843,440 | 1,847,145 |
| \$ 91,675,439 | \$ 89,616,836 | \$ 89,689,570 | \$ 91,506,715 | \$ 93,154,021 | \$ 95,248,094 |
| \$ (7,302,830) | \$ (7,920,958) | \$ (12,701,867) | \$ (6,005,172) | \$ 2,079,508 | \$ (3,412,384) |
| (268,278) | (411,454) | (2,355,404) | (1,533,214) | (1,478,843) | (962,916) |
| \$ (7,571,108) | \$ (8,332,412) | \$ (15,057,271) | \$ (7,538,386) | \$ 600,665 | \$ (4,375,300) |

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

(modified accrual basis of accounting)

| | 2010 | 2011 | 2012 | 2013 |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | |
| Nonspendable for prepaids | \$ - | \$ - | \$ - | \$ - |
| Nonspendable for inventory | - | 70,911 | 160,149 | 146,284 |
| Nonspendable for advances | - | - | - | - |
| Reserved/restricted | 151,589 | - | - | - |
| Assigned | - | - | - | - |
| Unreserved/unassigned | 10,209,791 | 11,855,772 | 13,111,073 | 12,870,465 |
| Total General Fund | \$ 10,361,380 | \$ 11,926,683 | \$ 13,271,222 | \$ 13,016,749 |
| All Other Governmental Funds | | | | |
| Nonspendable for prepaids | \$ - | \$ - | \$ - | \$ - |
| Nonspendable for inventory | - | - | - | - |
| Reserved/restricted | 35,076,197 | 55,071,335 | 55,556,298 | 64,715,086 |
| Unreserved/unrestricted reported in | | | | |
| Special revenue funds | 37,918,895 | - | - | - |
| Assigned | | | | |
| Animal services | - | - | - | - |
| Public safety | - | 4,443,563 | 4,926,095 | 328,013 |
| Capital projects | - | 2,468,017 | 2,212,888 | 3,054,378 |
| Public health | - | 1,654,327 | - | - |
| Highways and streets | - | 4,253,772 | 8,288,071 | 297,716 |
| Unassigned (deficit) | - | (450,670) | (191,552) | (267,144) |
| Total all other governmental funds | \$ 72,995,092 | \$ 67,440,344 | \$ 70,791,800 | \$ 68,128,049 |

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----|---------------|---------------|---------------|---------------|---------------|---------------|
| \$ | - | \$ 26,461 | \$ 79,024 | \$ 18,889 | \$ 51,340 | \$ 48,844 |
| | 84,895 | 113,122 | - | - | - | 3,985 |
| | - | - | - | 273,108 | 399,417 | 4,272,385 |
| | - | - | - | - | - | - |
| | - | 249,000 | 200,000 | 200,000 | 608,000 | 200,000 |
| | 13,119,243 | 12,539,651 | 12,435,314 | 12,830,687 | 15,741,671 | 16,215,044 |
| \$ | \$ 13,204,138 | \$ 12,928,234 | \$ 12,714,338 | \$ 13,322,684 | \$ 16,800,428 | \$ 20,740,258 |
| \$ | 29,227 | \$ 49,658 | \$ - | \$ - | \$ 216,196 | \$ 1,680 |
| | - | - | - | 730,682 | 492,167 | 486,964 |
| | 64,648,773 | 65,594,661 | 57,831,517 | 54,304,858 | 57,472,969 | 56,064,755 |
| | - | - | - | - | - | - |
| | - | - | - | 474,138 | 486,851 | 407,961 |
| | - | 606,522 | 606,522 | - | - | - |
| | 3,177,871 | 2,931,817 | 3,283,359 | 2,445,572 | 2,968,462 | 4,717,216 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | (375,406) | (542,615) | (656,407) | (1,050,193) | (428,554) | (566,280) |
| \$ | \$ 67,480,465 | \$ 68,640,043 | \$ 61,064,991 | \$ 56,905,057 | \$ 61,208,091 | \$ 61,112,296 |

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

(modified accrual basis of accounting)

| | 2010 | 2011 | 2012 | 2013 |
|--|-----------------------|-----------------------|-----------------------|------------------------|
| Revenues | | | | |
| Taxes | \$ 75,239,947 | \$ 69,975,097 | \$ 70,862,114 | \$ 72,417,612 |
| Intergovernmental | 38,280,220 | 35,797,876 | 35,817,794 | 36,907,522 |
| Charges for services | 22,212,004 | 18,364,562 | 19,922,309 | 19,174,240 |
| Fines and forfeitures | 1,423,697 | 4,063,815 | 4,562,522 | 5,283,893 |
| Licenses and permits | 1,352,528 | 1,369,830 | 1,292,518 | 1,156,328 |
| Investment income | 306,963 | 143,371 | 134,464 | 93,527 |
| Miscellaneous | 7,870,845 | 3,139,907 | 3,198,670 | 3,235,378 |
| Total revenues | \$ 146,686,204 | \$ 132,854,458 | \$ 135,790,391 | \$ 138,268,500 |
| Expenditures | | | | |
| Current | | | | |
| General government | \$ 17,421,392 | \$ 13,668,349 | \$ 15,607,535 | \$ 16,554,104 |
| Public safety | 56,433,098 | 55,058,505 | 56,396,803 | 61,012,119 |
| Highway and streets | 9,764,088 | 9,071,694 | 9,121,707 | 9,190,738 |
| Health and welfare | 19,347,576 | 16,901,253 | 16,814,070 | 15,905,375 |
| Judicial | 14,606,765 | 14,485,897 | 16,678,131 | 17,807,618 |
| Culture and recreation | 4,248,590 | - | - | - |
| Debt service | | | | |
| Principal | 9,145,514 | 9,142,537 | 9,396,952 | 10,646,761 |
| Interest | 6,979,724 | 7,286,462 | 6,255,194 | 5,859,179 |
| Capital outlay | 15,077,751 | 8,347,378 | 5,054,815 | 13,563,260 |
| Contributions to other governments | - | - | - | - |
| Total expenditures | \$ 153,024,498 | \$ 133,962,075 | \$ 135,325,207 | \$ 150,539,154 |
| Excess of revenues over (under) expenditures | \$ (6,338,294) | \$ (1,107,617) | \$ 465,184 | \$ (12,270,654) |
| Other financing sources (uses) | | | | |
| Transfers in | \$ 15,878,170 | \$ 16,062,800 | \$ 15,824,447 | \$ 17,057,923 |
| Transfers (out) | (31,591,170) | (15,831,943) | (15,617,447) | (17,065,097) |
| Property sales | - | - | - | - |
| Issuance of capital lease obligation | - | - | - | 2,089,438 |
| Issuance of general obligation bond | 17,000,000 | 5,955,000 | 3,300,000 | 6,000,000 |
| Premium (discount) on bond issue | (103,216) | 269,580 | 786,377 | 8,667,861 |
| Issuance of from bank loan | - | - | - | - |
| Issuance of general obligation debt certificates | - | - | - | 700,000 |
| Issuance of commitments payable | - | - | - | - |
| Proceeds from refunding bond | - | - | 14,660,000 | 50,185,000 |
| Payment to escrow agent | - | (6,126,387) | (15,279,265) | (58,282,695) |
| Total other financing sources (uses) | \$ 1,183,784 | \$ 329,050 | \$ 3,674,112 | \$ 9,352,430 |
| Net change in fund balances | \$ (5,154,510) | \$ (778,567) | \$ 4,139,296 | \$ (2,918,224) |
| Debt service as a percentage of noncapital expenditures | 10.31% | 12.61% | 11.89% | 11.91% |

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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----|--------------|-----------------|-----------------|-----------------|----------------|-----------------|
| \$ | 75,444,498 | \$ 75,410,756 | \$ 75,908,266 | \$ 76,388,872 | \$ 81,087,380 | \$ 81,105,382 |
| | 41,122,907 | 38,986,366 | 32,806,919 | 32,408,246 | 31,076,553 | 31,689,001 |
| | 16,711,334 | 18,223,190 | 19,964,497 | 20,720,785 | 23,272,240 | 23,546,507 |
| | 4,841,227 | 5,308,134 | 4,550,814 | 5,461,811 | 5,517,146 | 5,016,335 |
| | 1,220,867 | 1,146,026 | 1,267,864 | 2,937,268 | 2,801,053 | 2,559,202 |
| | 59,610 | 66,395 | 115,115 | 150,658 | 344,032 | 637,777 |
| | 3,657,519 | 2,914,921 | 1,745,765 | 2,680,431 | 1,623,732 | 1,127,198 |
| \$ | 143,057,962 | \$ 142,055,788 | \$ 136,359,240 | \$ 140,748,071 | \$ 145,722,136 | \$ 145,681,402 |
| \$ | 16,503,188 | \$ 16,697,613 | \$ 20,071,549 | \$ 23,659,943 | \$ 22,206,606 | \$ 26,116,619 |
| | 63,171,618 | 61,959,493 | 61,153,605 | 61,938,732 | 56,603,660 | 73,642,839 |
| | 9,882,071 | 8,257,882 | 7,431,435 | 6,900,263 | 6,140,693 | 7,674,638 |
| | 15,212,852 | 14,576,168 | 11,463,939 | 13,630,369 | 10,885,768 | 15,282,773 |
| | 18,925,239 | 19,244,637 | 19,488,726 | 19,222,024 | 23,861,615 | 29,408,839 |
| | - | - | - | - | - | - |
| | 11,108,574 | 13,001,054 | 14,484,808 | 30,116,591 | 12,281,173 | 13,417,568 |
| | 5,641,954 | 5,343,227 | 5,068,629 | 5,176,600 | 4,159,921 | 5,238,154 |
| | 7,826,008 | 6,994,555 | 6,696,107 | 5,867,496 | 4,972,346 | 3,787,044 |
| | - | 10,979,109 | 600,000 | - | - | - |
| \$ | 148,271,504 | \$ 157,053,738 | \$ 146,458,798 | \$ 166,512,018 | \$ 141,111,782 | \$ 174,568,474 |
| \$ | (5,213,542) | \$ (14,997,950) | \$ (10,099,558) | \$ (25,763,947) | \$ 4,610,354 | \$ (28,887,072) |
| \$ | 15,136,152 | \$ 14,804,792 | \$ 12,903,043 | \$ 12,748,540 | \$ 16,043,352 | \$ 13,712,278 |
| | (14,873,152) | (14,513,752) | (12,640,443) | (12,505,540) | (17,030,796) | (13,712,278) |
| | - | - | - | - | 304,446 | 416,317 |
| | 818,360 | 911,437 | 1,381,814 | 1,007,080 | 202,545 | 1,309,790 |
| | 4,000,000 | 287,025 | 122,734 | - | - | - |
| | - | - | - | 1,421,403 | - | - |
| | - | - | - | 200,000 | - | 31,005,000 |
| | - | 14,064,109 | 2,485,000 | 1,620,000 | - | - |
| | - | - | 600,000 | - | - | - |
| | - | - | - | 36,100,000 | - | - |
| | - | - | (2,541,538) | (18,952,192) | - | - |
| \$ | 5,081,360 | \$ 15,553,611 | \$ 2,310,610 | \$ 21,639,291 | \$ (480,453) | \$ 32,731,107 |
| \$ | (132,182) | \$ 555,661 | \$ (7,788,948) | \$ (4,124,656) | \$ 4,129,901 | \$ 3,844,035 |
| | 11.85% | 12.07% | 13.83% | 21.57% | 11.79% | 10.87% |

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 | |
| 2009 | \$ 4,842,094,287 | \$ 14,526,282,861 | \$ 5,113,750 | \$ 15,341,250 | \$ 4,847,208,037 | \$ 14,541,624,111 | 0.7934 |
| 2010 | 4,690,998,067 | 14,072,994,201 | 6,065,071 | 18,195,213 | 4,697,063,138 | 14,091,189,414 | 0.8799 |
| 2011 | 4,486,916,092 | 13,460,748,276 | 6,161,628 | 18,484,884 | 4,493,077,720 | 13,479,233,160 | 0.8676 |
| 2012 | 4,126,707,051 | 12,380,121,153 | 6,932,248 | 20,796,744 | 4,133,639,299 | 12,400,917,897 | 0.9423 |
| 2013 | 3,824,740,274 | 11,474,220,822 | 7,383,675 | 22,151,025 | 3,832,123,949 | 11,496,371,847 | 1.0329 |
| 2014 | 3,636,331,451 | 10,908,994,353 | 8,690,956 | 26,072,868 | 3,645,022,407 | 10,935,067,221 | 1.0845 |
| 2015 | 3,545,618,725 | 10,636,856,175 | 9,235,785 | 27,707,355 | 3,554,854,510 | 10,664,563,530 | 1.0984 |
| 2016 | 3,598,823,012 | 10,796,469,036 | 9,743,708 | 29,231,124 | 3,608,566,720 | 10,825,700,160 | 1.0826 |
| 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 |

Source: Winnebago County Supervisor of Assessments Office

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



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

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

| <i>Year taxes are payable</i> | 2010 | 2011 | 2012 | 2013 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| County of Winnebago | | | | |
| General | 0.3274 | 0.3520 | 0.3292 | 0.3554 |
| Special Revenue | 0.4660 | 0.4779 | 0.5384 | 0.5869 |
| City Rates | | | | |
| City of Rockford | 2.2297 | 2.3595 | 2.5191 | 2.8178 |
| City of South Beloit | 0.8616 | 0.9222 | 0.9796 | 1.0656 |
| Community College Rates | .4583 - .5624 | .4503 - .5587 | .4541 - .5745 | .4477 - .6434 |
| Village Rates | .2302 - .8728 | .2342 - .7386 | .2522 - .7492 | .2882 - .8376 |
| Forest Preserve Rate | 0.0859 | 0.0898 | 0.0956 | 0.1072 |
| Fire District Rates | .0562 - .6930 | .0599 - .7260 | .0639 - .7342 | .0723 - .8214 |
| Grade School Rates | 2.7563 - 3.4292 | 2.9138 - 3.6328 | 3.0293 - 3.8020 | 3.2985 - 4.1837 |
| High School Rate | 2.2624 | 2.4029 | 2.5025 | 2.3729 |
| Library District Rates | .1451 - .3309 | .1538 - .3564 | .1602 - .3860 | .1790 - .4422 |
| Multi-Township District Rates | .0312 - .0447 | .0307 - .0456 | .0321 - .0448 | .0358 - .0487 |
| Park District Rates | .1076 - .7455 | .1092 - .7869 | .1003 - .8432 | .1133 - .9522 |
| Road District Rates | .0344 - .3998 | .0367 - .4146 | .0377 - .4252 | .0417 - .4496 |
| Sanitary District Rates | .0344 - .1268 | .0340 - .1362 | .0360 - .1469 | .0398 - .1665 |
| Special District Rate | 0.0302 | 0.0305 | 0.0315 | 0.0341 |
| Street Light District Rate | 0.5195 | 0.5560 | 0.5889 | 0.6582 |
| Township Rates | .0793 - .3998 | .0806 - .4303 | .0859 - .4400 | .0978 - .4579 |
| School District Rates | 4.9664 - 6.3136 | 5.0762 - 6.5777 | 5.1937 - 6.7230 | 5.2607 - 7.1627 |
| Greater Rockford Airport | 0.0901 | 0.0954 | 0.0937 | 0.1024 |

Source: Winnebago County Clerk's Office

N/A - Not applicable

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| 0.4306 0.6023 | 0.4436 0.6409 | 0.4493 0.6491 | 0.3686 0.7140 | 0.3604 0.6983 | 0.3466 0.6707 |
| 3.0811 1.1395 | 3.2931 1.1891 | 3.3595 1.1922 | 3.3207 1.1690 | 3.2517 1.1625 | 3.1194 1.1260 |
| .4630 - .7236 | .4823-.7119 | .4893-.6939 | .4927-.6686 | .5053-.6654 | .4987-.6664 |
| .2954 - .8805 | .3196-.8953 | .3920-.9391 | .3326-.9321 | .3338-.9266 | .3270-.9089 |
| 0.1165 | 0.1199 | 0.1203 | 0.1207 | 0.1182 | 0.1147 |
| .0812 - .9166 | .0869-.9765 | .0915-.9999 | .0909-1.0177 | .0970-1.0261 | .0776-1.0186 |
| 3.5108 - 4.4356 | 3.6812-4.5689 | 3.8877-4.5344 | 3.8383-4.3951 | 3.7926-4.3911 | 3.7325-4.2709 |
| 2.5241 | 2.6168 | 2.6083 | 2.5511 | 2.7764 | 2.7327 |
| .1878 - .4724 | .5042-.1956 | .1967-.5196 | 1950-.5190 | .1940-.5091 | .1940-.4890 |
| .0381 - .0518 | .0540-.0401 | .0403-.0544 | .0404-.0541 | .0409-.0541 | .0407-.0542 |
| .1237 - 1.0577 | .1263-.1571 | .1326-1.1629 | .1382-1.1544 | .1325-1.1371 | .1298-1.0963 |
| .0457 - .4546 | .0486-.4576 | .0487-.4519 | .0470-.4383 | .0477-.4369 | .0475-.4370 |
| .0402 - .1856 | .0429-.2008 | .0437-.2075 | .0440-.2082 | .0439-.2041 | .0433-.1964 |
| 0.0380 | 0.0408 | N/A | N/A | 0.0437 | 0.0421 |
| 0.7524 | 0.8129 | 0.8725 | 0.8798 | 0.8716 | 0.8497 |
| .1072 - .4630 | .1138-.4660 | .1140-.4623 | .1116-.4483 | .1114-.4445 | .1110-.4320 |
| 5.2865 - 7.9019 | 5.9886-8.3197 | 6.0720-8.3864 | 6.0315-8.5175 | 5.9790-8.1964 | 5.9038-8.1087 |
| 0.1043 | 0.1063 | 0.1073 | 0.1103 | 0.1102 | 0.1073 |

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

| Taxpayer | 2018 Assessed Valuation | Rank | Percentage of Total Assessed Valuation | 2009 Assessed Valuation | Rank | Percentage of Total Assessed Valuation |
|------------------------------------|-------------------------------|------|---|-------------------------------|------|---|
| Lowes Home Center, Inc. | \$ 12,036,691 | 1 | 0.31% | \$ 15,521,346 | 2 | 0.32% |
| Woodward, Inc | 9,609,484 | 2 | 0.25% | | | |
| CBL/Cherryvale | 8,810,189 | 3 | 0.23% | 16,804,933 | 1 | 0.35% |
| Meijer Stores Limited Partnership | 8,523,515 | 4 | 0.22% | | | |
| Beloit Memorial Hospital | 7,332,600 | 5 | 0.19% | 12,060,526 | 4 | 0.25% |
| Forest Plaza, LLC | 7,077,017 | 6 | 0.18% | | | |
| Greater Rockford Airport Authority | 5,889,548 | 7 | 0.15% | 13,077,526 | 3 | 0.27% |
| National Retail Properties, LP | 5,155,381 | 8 | 0.13% | | | |
| Lubrizol Holding Inc | 5,076,903 | 9 | 0.13% | | | |
| Wesley Willows Corp | 5,048,911 | 10 | 0.13% | | | |
| Two Star Property | | | | 6,119,493 | 5 | 0.13% |
| Petry Family Trust | | | | 6,000,454 | 6 | 0.12% |
| Menards, Inc. | | | | 5,636,843 | 7 | 0.12% |
| Simon Property Group | | | | 5,320,802 | 8 | 0.11% |
| MB Rockford State LLC | | | | 4,695,778 | 9 | 0.10% |
| Wal-Mart Stores, Inc. | | | | 4,672,928 | 10 | 0.10% |
| | \$ 52,914,064 | | 1.92% | \$ 74,389,283 | | 1.87% |

Source: Winnebago County Clerk's Office

Note: The above figures for 2018 represent the Assessed Valuation related to the 2018 tax levy paid in 2019.

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 |
| 2010 | \$ 41,934,614 | \$ (201,261) | \$ 41,733,353 | \$ 39,803,691 | 94.92% | \$ 1,848,821 | \$ 41,652,512 | 99.81% |
| 2011 | 42,514,171 | (253,671) | 42,260,500 | 39,837,175 | 93.70% | 2,331,162 | 42,168,337 | 99.78% |
| 2012 | 42,627,933 | (208,805) | 42,419,128 | 40,818,992 | 95.76% | 1,502,225 | 42,321,217 | 99.77% |
| 2013 | 42,789,629 | (202,327) | 42,587,302 | 41,058,169 | 96.41% | 1,431,416 | 42,489,585 | 99.77% |
| 2014 | 43,439,900 | (150,799) | 43,289,101 | 41,796,847 | 96.55% | 1,369,110 | 43,165,957 | 99.72% |
| 2015 | 39,044,521 | (192,644) | 38,851,877 | 37,610,646 | 96.33% | 1,093,140 | 38,703,786 | 99.62% |
| 2016 | 39,047,094 | (166,790) | 38,880,304 | 37,500,729 | 96.04% | 1,223,756 | 38,724,485 | 99.60% |
| 2017 | 39,045,958 | 20,385 | 39,066,343 | 37,596,543 | 96.29% | 1,176,602 | 38,773,145 | 99.25% |
| 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% |

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 | Short-Term Debt Payable | Leases | General Bonded Debt | Unamortized Premium | Leases | | | | | | | |
| 2010 | \$ 15,370,579 | \$154,026,347 | \$ 3,535,055 | \$ - | \$ - | \$ 669,204 | \$ - | \$ - | \$ 393,127 | \$ 14,340,154 | \$159,654,158 | 1.632% | \$ 540.71 | \$ 1,030,425 | \$ 3.49 | 0.11% |
| 2011 | 17,130,000 | 139,567,643 | 3,518,715 | 800,000 | - | 357,325 | - | - | 310,060 | 14,125,081 | 147,558,662 | 1.460% | 499.75 | 3,004,919 | 10.18 | 0.12% |
| 2012 | 14,035,000 | 136,907,693 | 3,924,106 | 700,000 | - | 85,373 | 1,860,000 | 138,289 | 237,979 | 13,510,596 | 144,377,844 | 1.355% | 488.98 | 2,384,404 | 8.08 | 0.12% |
| 2013 | 13,281,272 | 131,925,000 | 10,015,370 | 1,050,000 | - | 1,796,778 | 1,678,728 | 117,546 | 156,243 | 12,597,431 | 147,423,506 | 1.356% | 499.29 | 2,362,569 | 8.00 | 0.12% |
| 2014 | 16,241,752 | 123,290,000 | 8,967,509 | 14,420,000 | - | 1,791,267 | 1,513,248 | 112,097 | 71,413 | 12,524,465 | 153,882,821 | 1.403% | 521.17 | 5,230,535 | 17.71 | 0.15% |
| 2015 | 18,061,230 | 113,925,000 | 8,415,117 | 24,439,109 | - | 2,362,446 | 1,343,770 | 70,843 | - | 12,644,241 | 155,973,274 | 1.380% | 528.25 | 6,760,759 | 22.90 | 0.18% |
| 2016 | 16,549,620 | 103,940,000 | 7,273,059 | 24,079,109 | - | 1,696,062 | 1,170,380 | 59,944 | - | 9,892,981 | 144,875,193 | 1.270% | 490.66 | 7,827,019 | 26.51 | 0.17% |
| 2017 | 16,480,891 | 96,470,000 | 6,692,729 | 22,067,028 | 200,000 | 1,659,361 | 989,109 | 49,045 | - | 8,204,364 | 136,403,799 | 1.144% | 461.97 | 9,265,636 | 31.38 | 0.16% |
| 2018 | 14,326,103 | 89,095,000 | 5,805,176 | 20,167,732 | 100,000 | 4,665,681 | 803,897 | 38,146 | - | 8,431,125 | 135,001,735 | 1.019% | 457.22 | 6,698,875 | 22.69 | 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 | 155,006,667 | *** | 524.97 | 4,202,420 | 14.23 | 0.11% |

* See Demographic Statistics schedule at page 223 for personal income and population date.

*** Personal income not available.

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

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

| Fiscal Year | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Debt Limit | \$ 137,105,204 | \$ 132,894,403 | \$ 127,190,917 | \$ 117,185,506 | \$ 108,626,657 | \$ 103,505,125 | \$ 102,202,067 | \$ 210,996,563 | \$ 212,198,852 | \$ 220,653,765 |
| Total Net Debt Applicable to Limit | 15,370,579 | 17,130,000 | 1,680,741 | 14,960,000 | 18,604,198 | 21,767,446 | 19,416,062 | 17,470,000 | 15,130,000 | 12,720,000 |
| Legal Debt Margin | \$ 121,734,625 | \$ 121,734,625 | \$ 125,510,176 | \$ 102,225,506 | \$ 102,225,506 | \$ 81,737,679 | \$ 82,786,005 | \$ 193,526,563 | \$ 197,068,852 | \$ 207,933,765 |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 11.21% | 12.89% | 1.32% | 12.77% | 12.77% | 21.03% | 19.00% | 8.28% | 7.13% | 5.76% |

| | |
|---|------------------------------|
| Legal Debt Margin Calculation for Fiscal 2019 | 5.750% |
| Equalized Assessed Value | <u>\$ 3,837,456,782</u> |
| Debt Limit | \$ 220,653,765 |
| Debt Applicable to Limit | |
| General Obligation Bonds | 125,245,000 |
| Bonded debt excluded from long-term debt | <u>(112,525,000)</u> |
| Total net debt applicable to debt limit | <u>12,720,000</u> |
| LEGAL DEBT MARGIN | <u>\$ 207,933,765</u> |

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

County of Winnebago, Illinois

Demographic Statistics Last Ten Calendar Years

| Year | (1) Population | (2) Personal Income (<i>thousands of dollars</i>) | Per Capita Personal Income | (3) Unemployment Rate |
|------|-------------------|--|-------------------------------------|-----------------------------|
| 2010 | 295,266 | \$ 9,784,220 | \$ 33,137 | 14.5 |
| 2011 | 295,266 | 10,106,551 | 34,229 | 13.3 |
| 2012 | 295,266 | 10,655,275 | 36,087 | 11.1 |
| 2013 | 295,266 | 10,872,551 | 36,823 | 10.7 |
| 2014 | 295,266 | 10,970,413 | 38,020 | 8.6 |
| 2015 | 295,266 | 11,298,474 | 39,357 | 6.4 |
| 2016 | 295,266 | 11,407,382 | 39,904 | 6.6 |
| 2017 | 295,266 | 11,921,377 | 41,862 | 5.9 |
| 2018 | 295,266 | 12,426,271 | 43,742 | 4.7 |
| 2019 | 295,266 | * | * | 5.4 |

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

(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 | 2019 Employees | Rank | Percentage of Total County Employment | 2010 Employees | Rank | Percentage of Total County Employment |
|--|-------------------|------|---|-------------------|------|---|
| Rockford School District 205 | 4,890 | 1 | 3.02% | 4,800 | 1 | 3.26% |
| Mercyhealth/Rockford Memorial Hospital | 4,520 | 2 | 2.79% | 2,500 | 4 | 1.70% |
| Fiat Chrysler Auto | 3,749 | 3 | 2.32% | 2,600 | 3 | 1.76% |
| Swedish American Health System | 3,375 | 4 | 2.08% | 2,600 | 2 | 1.76% |
| United Parcel Service | 2,203 | 5 | 1.36% | 2,000 | 7 | 1.36% |
| Collins Aerospace | 2,200 | 6 | 1.36% | 2,200 | 5 | 1.49% |
| OSF Saint Anthony Medical Center | 2,200 | 7 | 1.36% | 2,000 | 6 | 1.36% |
| Woodward Governor | 1,900 | 8 | 1.17% | 1,200 | | 0.88% |
| PCI Packaging Coordinators Inc. | 1,800 | 9 | 1.11% | | | |
| Wal-Mart Stores | 1,470 | 10 | 0.91% | | | |
| Rockford Park District | | | | 1,692 | 8 | 1.15% |
| Amcore Financial | | | | 1,600 | 9 | 1.09% |
| Freeport Health Network | | | | 1,490 | 10 | 1.01% |
| | 28,307 | | 17.48% | 24,682 | | 16.82% |

Source: Rockford Area Economic Development Council

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

| Function/Program | Full-time Equivalent Employees at September 30 | | | | | | | | | |
|------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| General Government | 148.5 | 151.5 | 151.5 | 141.0 | 142.0 | 140.0 | 123.0 | 135.0 | 138.5 | 138.6 |
| Public Safety | 588.0 | 562.0 | 550.0 | 561.5 | 565.0 | 580.0 | 615.0 | 502.5 | 500.9 | 484.9 |
| Highways and Streets | 58.0 | 59.0 | 58.5 | 53.0 | 54.5 | 49.5 | 50.0 | 48.5 | 47.7 | 46.4 |
| Health and Welfare | 419.5 | 407.5 | 414.0 | 414.0 | 394.0 | 315.5 | 290.0 | 248.5 | 254.1 | 237.0 |
| Judicial | 265.5 | 278.5 | 266.0 | 293.0 | 293.5 | 282.0 | 214.0 | 247.5 | 262.8 | 260.2 |
| Culture and Recreation | 78.5 | * | * | * | * | * | * | * | * | * |
| Total | 1,558.0 | 1,458.5 | 1,440.0 | 1,462.5 | 1,449.0 | 1,367.0 | 1,292.0 | 1,182.0 | 1,204.0 | 1,167.1 |

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.

* Not applicable after 2010

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

| Function/Program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|---------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|
| General Government | | | | | | | | | | |
| Supervisor of Assessments | | | | | | | | | | |
| Number of Assessment Notices | 28,910 | 122,147 | 26,482 | 30,810 | 15,332 | 121,495 | 5,379 | 9,867 | 9,488 | 120,609 |
| Number of Appeals | 5,318 | 7,856 | 6,319 | 5,976 | 4,089 | 4,737 | 2,574 | 1,888 | 1,479 | 2,628 |
| Real Estate Transfer Declarations Processed | 3,591 | 2,778 | 6,309 | 4,469 | 5,414 | 5,812 | 5,564 | 7,141 | 5,163 | 8,479 |
| Total Exemptions (All Types) | 126,780 | 122,695 | 122,987 | 125,979 | 126,573 | 122,425 | 123,142 | 121,512 | 125,032 | 126,476 |
| County Clerk's Office | | | | | | | | | | |
| Birth Certificates Issued | 4,823 | 4,638 | 4,602 | 5,048 | 4,567 | 4,515 | N/A | 8,141 | 8,123 | 13,160 |
| Death Certificates Issued | 2,818 | 2,930 | 2,881 | 3,251 | 3,064 | 3,256 | 1,678 | 1,622 | 1,740 | 1,668 |
| Marriage Licenses Issued | 1,820 | 1,121 | 1,846 | 1,743 | 2,085 | 2,064 | 1,748 | 1,643 | 1,841 | 1,649 |
| Civil Union Certificates Issued | * | 52 | 51 | *9/874 | 8 | 3 | 60 | 3 | 3 | 6 |
| Raffle Licenses Issued | 286 | 178 | 224 | 297 | 302 | 316 | 336 | 320 | 329 | 340 |
| County Treasurer | | | | | | | | | | |
| Number of Real Estate Parcels Billed | 148,115 | 148,285 | 126,315 | 126,224 | 126,210 | 126,134 | 121,456 | 121,329 | 121,173 | 121,030 |
| Number of Certified Mailed | 7,904 | 7,504 | 7,863 | 7,630 | 7,020 | 6,716 | 6,958 | 6,561 | 5,827 | 5,453 |
| Recorder of Deeds | | | | | | | | | | |
| Total Documents Recorded | 52,085 | 48,830 | 51,465 | 53,120 | 41,933 | 41,810 | 40,433 | 41,648 | 39,156 | 43,052 |
| Total Mortgages Recorded | 12,715 | 11,118 | 11,845 | 11,372 | 7,711 | 7,968 | 8,121 | 8,445 | 8,485 | 8,415 |
| Total Deeds Recorded | 8,073 | 7,553 | 8,476 | 9,890 | 9,658 | 10,191 | 9,599 | 9,864 | 9,822 | 9,690 |
| Total Foreclosures Recorded | 783 | 670 | 879 | 703 | 425 | 386 | 360 | 247 | 155 | 187 |
| Regional Planning & Economic Development | | | | | | | | | | |
| Number of Building Permits Issued | 2,605 | 3,759 | 3,701 | 3,259 | 4,422 | 3,574 | 3,179 | 5,871 | 3,616 | N/A |
| Number of Building Permits Issued | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2,313 |
| Number of Building Permits/Certificate of Occupancy Issued | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 82 |
| Number of Zoning Permits | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 420 |
| Public Safety | | | | | | | | | | |
| Sheriff's Departments | | | | | | | | | | |
| Bookings | 16,839 | 15,341 | 16,046 | 15,629 | 15,044 | 13,156 | 12,854 | 11,971 | 11,794 | 11,052 |
| Release/Bond Out | 16,632 | 15,285 | 16,083 | 15,701 | 15,191 | 13,158 | 12,663 | 11,919 | 11,804 | 11,084 |
| 911 Calls Handled | 110,106 | 113,755 | 113,300 | 103,227 | 100,678 | 107,360 | 52,447 | 51,515 | 48,916 | 52,567 |
| Accident Reports | 903 | 865 | 835 | 875 | 1,137 | 1,067 | 868 | 615 | 913 | 965 |
| Traffic Citations Issued | 8,441 | 8,763 | 10,670 | 10,871 | N/A | N/A | 10,293 | 13,825 | 8,678 | 7,915 |
| Average Jail Population | 856 | 761 | 1,019 | 953 | 837 | 690 | 771 | 802 | 840 | 779 |
| Vehicles Impounded | 1,558 | 1,320 | 1,783 | 1,649 | 1,795 | N/A | 1,376 | 1,390 | 1,189 | 1,034 |
| Meals Provided to Inmates and Staff | 991,044 | 1,635,589 | 1,210,762 | 1,124,827 | 1,124,827 | 759,073 | 907,292 | 945,032 | 977,395 | 970,929 |

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

| Function/Program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|
| Public Safety (Continued) | | | | | | | | | | |
| Animal Services | | | | | | | | | | |
| Number of Dogs Adopted | 750 | 659 | 694 | 561 | 511 | 554 | 530 | 611 | 528 | 792 |
| Number of Cats Adopted | 650 | 654 | 701 | 769 | 681 | 700 | 761 | 690 | 739 | 1,211 |
| Highways and Streets | | | | | | | | | | |
| Miles of Maintained County Roads | 303 | 303 | 303 | 311 | 303 | 299 | 303 | 303 | 303 | 294 |
| Health and Welfare | | | | | | | | | | |
| County Health Department | | | | | | | | | | |
| Case Management Services | | | | | | | | | | |
| Family Case Management | 7,904 | 6,658 | 6,721 | 6,175 | 2,558 | 2,776 | 2,776 | 2,776 | N/A | N/A |
| Breast & Cervical Screenings (avg monthly caseload) | 1,100 | 1,200 | 1,306 | 1,603 | 732 | 489 | 489 | N/A | 295 | 468 |
| Ryan White HIV (avg monthly caseload) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 36 | 39 |
| Refugee (avg monthly caseload) | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 10 | 23 |
| Clinic Service/Individual Based (Number Visits/Immunizations Given) | | | | | | | | | | |
| Clinician Visits | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1,973 | 2,961 |
| Nurse Visits | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3,115 | 3,849 |
| Direct Observed Therapy Home Visits | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 582 | 399 |
| Influenza Vaccinations | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1,917 | 1,681 |
| Dental Sealants Applied | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 1,744 | 2,045 |
| Screenings/Immunizations | 11,530 | 11,805 | 10,539 | 10,074 | 24,067 | 16,217 | 4,607 | 3,961 | N/A | N/A |
| Lead Screening and Testing | 919 | 689 | 606 | 280 | 276 | 257 | N/A | 210 | N/A | N/A |
| Sexually Transmitted Diseases (clinic visits) | 5,491 | 4,907 | 3,996 | 3,813 | 3,220 | 1,309 | 1,309 | 707 | N/A | N/A |
| Women's Health Clients | 7,410 | 7,073 | 6,781 | 5,738 | 4,599 | 2,799 | 2,799 | 6,826 | N/A | N/A |
| Stand Against Cancer Clients | 79 | 66 | 39 | 32 | 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 | N/A | N/A | N/A | 103 | 129 |
| Better Birth Outcomes | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 30 | 105 |
| Children with Elevated Blood Lead Level | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 4 | 39 |
| Health Works Children in Foster Care | 1,632 | 1,471 | 1,235 | 622 | 389 | 497 | 497 | 511 | 262 | 191 |
| Women, Infants and Children Supplemental Nutrition (total) | 7,655 | 7,315 | 7,382 | 7,343 | 7,054 | 8,039 | 8,039 | 6,345 | 5,931 | 6,189 |
| KidCare - State Health Ins. Program (children enrolled) | 430 | 354 | 287 | 286 | 293 | 305 | 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 | N/A | N/A | N/A | 226 | 202 |
| Mortgage Evaluations | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 389 | 368 |
| Food Establishment/Retail Food Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3,298 | 4,095 |
| Food Establishment/Retail Food Plan Reviews | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 105 | 99 |
| Lead Based Paint Risk Assessments | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 44 | 84 |
| Lead Contractor Compliance Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 91 | 75 |

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

| Function/Program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 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 | N/A | N/A | N/A | 50 | 29 |
| Housing Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 861 | 762 |
| Nuisance Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 380 | 394 |
| Survey Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 372 | 421 |
| Pool and Spa Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 140 | 121 |
| Hotel & Motel Inspections | 11 | 25 | 58 | 35 | - | 106 | 106 | 165 | 110 | 95 |
| Tanning Facility Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 15 | 17 |
| Body Art Facility Inspections | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 8 | 16 |
| Mosquito Trap Checks/Surveys | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 340 | 302 |
| Larvicide Treatments Performed | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 50 | 39 |
| Pollution Control Inspections | 1,407 | 1,679 | 1,693 | 1,725 | 1,994 | 2,057 | N/A | 1,615 | N/A | N/A |
| Public Facilities Sanitation Inspections | 3,298 | 5,503 | 4,871 | 4,524 | 4,672 | 4,187 | N/A | 4,287 | N/A | N/A |
| RPR (STD) Tests | 2,690 | - | - | - | 3,799 | 3,891 | N/A | 4,709 | N/A | N/A |
| Total of All Inspections Types Completed | 10,133 | 9,801 | 8,072 | 7,869 | 9,879 | 6,908 | 6,908 | 5,815 | 6,479 | 7,119 |
| Health Education | | | | | | | | | | |
| Alcohol, Tobacco and Other Drugs Prevention Education | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 448 |
| Adolescents Pregnancy Prevention | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Drug Overdose Prevention/Naloxone Training | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 742 |
| County Nursing Home - River Bluff | | | | | | | | | | |
| Nursing Home Inpatient Days | 81,551 | 87,554 | 76,868 | 74,039 | 74,386 | 80,731 | 83,314 | 80,114 | 67,614 | 63,895 |
| Veteran's Assistance Commission | | | | | | | | | | |
| Monthly Average Case Load | 34 | 49 | 50 | 50 | 59 | 58 | 66 | 62 | 61 | 70 |
| Total Veterans Assisted | 1,040 | 1,269 | 1,334 | 1,321 | 1,410 | 988 | 1,210 | 1,566 | 1,620 | 836 |
| Total Monetary Assistance Provided | 94,350 | 132,950 | 139,676 | 149,566 | 178,422 | 191,744 | 241,854 | 236,806 | 217,490 | 215,980 |
| Culture and Recreation | | | | | | | | | | |
| Veteran's Memorial Hall - Museum & Reception Hall | | | | | | | | | | |
| Total Number of Visits | N/A | 16280 | 19,018 | 19,163 | 17,507 | 31,538 | 17,272 | 17,556 | 17,838 | 20,833 |
| Total Number of Events | N/A | 248 | 324 | 324 | 302 | 264 | 317 | 339 | 349 | 409 |
| Judicial | | | | | | | | | | |
| Court Services | | | | | | | | | | |
| Total Adult Probation Cases | 3,204 | 4,072 | 6,153 | 6,352 | 6,640 | 7,003 | 6,970 | 6,195 | 6,343 | 6,250 |
| Total Juvenile Probation Cases | 388 | 942 | 1,263 | 1,151 | 989 | 886 | 694 | 832 | 789 | 752 |
| Juvenile Detention Home Average | 24 | 44 | 49 | 45 | 41 | 45 | 40 | N/A | N/A | N/A |
| Juveniles Admitted to Detention Home During the Year | 738 | 672 | 580 | 616 | 540 | 500 | 514 | 601 | 546 | 546 |
| Circuit Clerk's Office - 17th Judicial Circuit | | | | | | | | | | |
| Total Cases Filed | 88,780 | 82,092 | 80,465 | 77,143 | 73,089 | 64,582 | 62,566 | 61,577 | 60,504 | 59,191 |
| Juvenile Cases Filed | 940 | 732 | 1,076 | 1,012 | 828 | 877 | 901 | 752 | 876 | 905 |
| Criminal Felony Cases Filed | 3,911 | 3,634 | 3,748 | 3,462 | 3,147 | 2,992 | 3,332 | 3,156 | 3,359 | 3,393 |
| Criminal Misdemeanor Cases Filed | 5,092 | 4,285 | 4,516 | 4,294 | 4,469 | 3,899 | 3,771 | 3,350 | 3,627 | 3,925 |
| DUI Cases Filed | 1,722 | 1,577 | 1,630 | 1,504 | 1,370 | 1,326 | 1,278 | 1,413 | 1,395 | 1,167 |
| Traffic Cases Filed | 58,150 | 54,362 | 51,492 | 50,098 | 47,038 | 39,933 | 37,999 | 37,408 | 36,034 | 34,518 |
| Other Cases Filed | 18,965 | 17,502 | 18,003 | 16,773 | 16,237 | 15,555 | 15,285 | 15,508 | 15,213 | 15,283 |

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

| Function/Program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Judicial (Continued) | | | | | | | | | | |
| Child's Advocacy Center - Abuse Agency | | | | | | | | | | |
| Number of Referrals | 593 | 578 | 576 | 560 | 568 | 599 | 635 | 657 | 614 | 742 |
| Interviews Conducted | 376 | 338 | 374 | 300 | 356 | 364 | 398 | 386 | 422 | 405 |
| People Who Received Support Services | 1,262 | 1,317 | 1,444 | 1,163 | 1,075 | 1,135 | 1,129 | 1,101 | 1,322 | 1,353 |
| Number of Cases Closed | 276 | 246 | 272 | 264 | 323 | 259 | 321 | 377 | 309 | 355 |
| Number of Arrests | 44 | 60 | 61 | 56 | 61 | 67 | 67 | 78 | 65 | 70 |
| Number of People Charged | 41 | 36 | 59 | 39 | 28 | 32 | 43 | 35 | 49 | 43 |
| Circuit Court | | | | | | | | | | |
| Law Library Legal Self Help Center Visitor Totals | 5,299 | 6,443 | 6,386 | 6,664 | 6,229 | 6,881 | 7,309 | 6,517 | 6,374 | 6,885 |
| Coroner's Office | | | | | | | | | | |
| Total Number of Calls | 2,564 | 2,835 | 2,614 | 2,802 | 2,871 | 2,999 | 3,176 | 3,337 | 3,045 | 3,267 |
| Total Number Transported | 384 | 378 | 393 | 407 | 406 | 453 | 499 | 495 | 596 | 578 |
| Total Number of Autopsies | 274 | 283 | 281 | 330 | 317 | 316 | 373 | 339 | 362 | 391 |

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 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Government | | | | | | | | | | |
| County Purchasing Department | | | | | | | | | | |
| Vehicle Pool | 19 | 18 | 17 | 19 | 19 | 19 | 18 | 18 | 7 | 7 |
| Public Safety | | | | | | | | | | |
| Sheriff's Department | | | | | | | | | | |
| Number of County Jail Beds (Capacity) | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,318 | 1,318 | 1,206 | 1,206 |
| Number of Patrol Boats | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| Number of Fleet Vehicles | 160 | 150 | 131 | 150 | 150 | 150 | 150 | 160 | 127 | 127 |
| Animal Services | | | | | | | | | | |
| Vehicle Pool | 12 | 9 | 12 | 13 | 12 | 11 | 11 | 11 | 10 | 10 |
| Highways and Streets | | | | | | | | | | |
| Miles of Maintained County Roads | 303 | 303 | 303 | 311 | 303 | 299 | 303 | 303 | 303 | 303 |
| Number of County Road Traffic Signals | 65 | 58 | 58 | 59 | 63 | 64 | 64 | 64 | 64 | 64 |
| Number of County Road Bridges | 85 | 85 | 85 | 83 | 86 | 89 | 90 | 90 | 90 | 90 |
| Number of Vehicles and Light Equipment | N/A | 112 | 112 | 153 | 209 | 209 | 213 | 165 | 165 | 165 |
| Number of Heavy Equipment Items | N/A | 232 | 232 | 80 | 109 | 109 | 95 | 29 | 32 | 32 |
| Health and Welfare | | | | | | | | | | |
| County Health Department | | | | | | | | | | |
| Number of Health Department Facilities | 6 | 3 | 3 | 3 | 3 | 3 | 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 | 2 | 2 | 2 | 3 | 3 | 3 | 5 | 6 | 6 | 6 |
| Circuit Court | | | | | | | | | | |
| Law Library Holdings/Books (estimate) | N/A | N/A | N/A | 16,000 | 16,000 | 16,000 | 16,000 | 16,250 | 16,250 | 16,250 |

Source: Respective County Departments

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

During fiscal year 2011, the Health Department consolidated a number of operations thus eliminating the need for three facilities.

County of Winnebago, Illinois

Miscellaneous Statistics

| | |
|---|---|
| Geographic Location: | Winnebago County was formed out of Jo Daviess and LaSalle counties. Winnebago County is situated in the north-central part of Illinois and is bounded by the southern border of Wisconsin and the Illinois counties of Boone, Ogle, and Stephenson. Boone and Stephenson Counties were created from land that used to belong to Winnebago County. |
| County Size/Make-up: | 520 sq. mi. (1,344.9 km ²) of which 514 sq. mi. (1,330.6 Km ²) is land, about 98.87% and 6 sq. mi. (14.3 Km ²) is water, about 1.13%. |
| Population: | 2010 census: 295,266 |
| Density: | 541/sq. mi. (209/km ²) |
| County Seat: | Rockford, Illinois |
| Year of Incorporation: | 1837 |
| Form of Government: | Township Form of Government Act was adopted by the County's voters in 1849 and the provisions are presently in effect. Governance is administered by a 20 member elected board which is headed by a chairperson who is elected to a four-year term. The Board is comprised of one such member being elected from each of 20 districts within the County. Board members serve either a two-year or four-year term. |
| Statutory Elected Positions: | There are ten elected officials who fill statutory positions as mandated by the State of Illinois. These statutory positions are: State's Attorney, County Auditor, Circuit Clerk, Chief Judge of the Circuit Court, County Clerk, County Coroner, Recorder of Deeds, County Sheriff, Superintendent of Education Service Region, and County Treasurer. |
| Employment Distribution: | |
| Top Five Employment Sectors | |
| Educational Services & Human Services: | 24.5% |
| Manufacturing: | 20.7% |
| Retail Trade: | 11.1% |
| Arts, Entertainment, and Hospitality: | 8.2% |
| Professional, Scientific, & Administrative: | 8.0% |

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

