



# Winnebago County, IL

## Comprehensive Annual Financial Report

Fiscal Year End September 30, 2018

# **COUNTY OF WINNEBAGO, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

As of and for the Year Ended September 30, 2018

Prepared by:

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

# COUNTY OF WINNEBAGO, ILLINOIS

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## **INTRODUCTORY SECTION**





# WINNEBAGO COUNTY

— ILLINOIS —

March 26, 2019

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, 2018, 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 2018. 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.

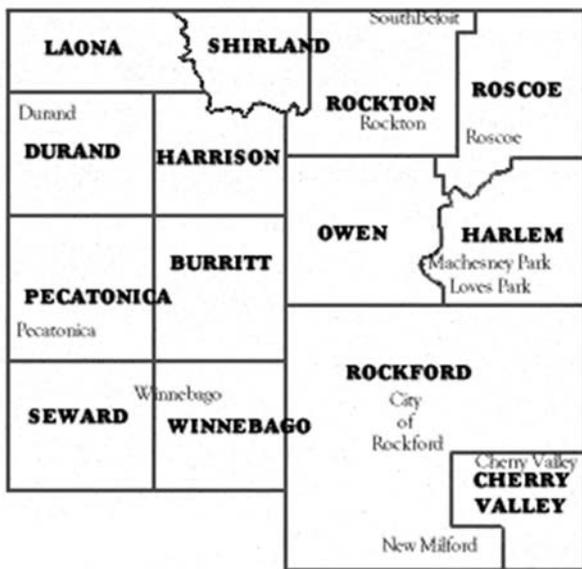
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital 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 xiv - xxx 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 by the County Board Chairman, implements policies and procedures, manages daily operations, and oversees department directors.

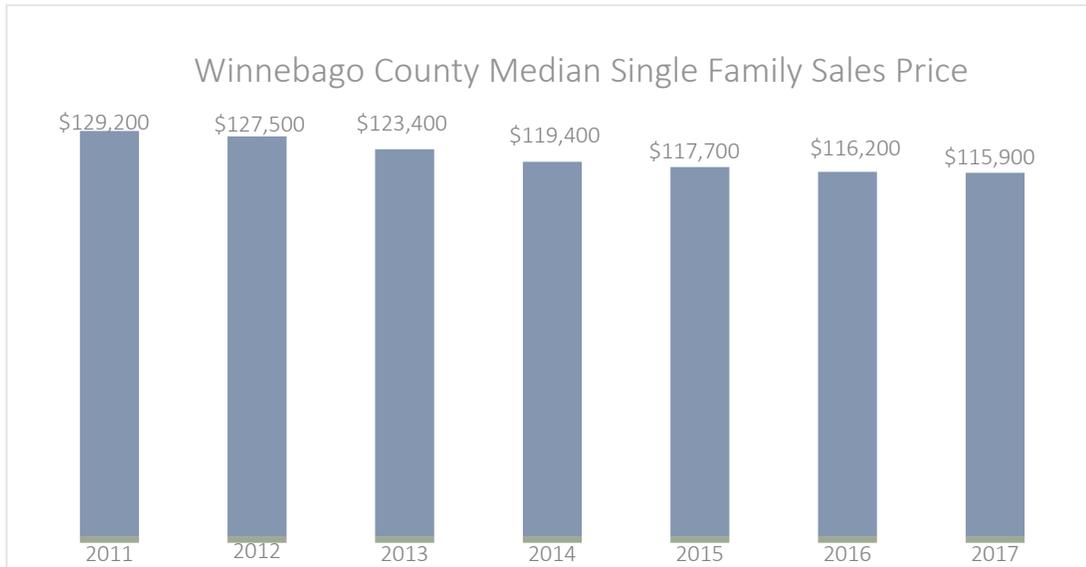
The County provides a range of services for its citizens including law enforcement, construction and maintenance of roads and bridges, property assessment and tax collection, official records, elections, document recording, planning and zoning, social service programs judicial functions, health services,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

## ECONOMIC CONDITION OF WINNEBAGO COUNTY, ILLINOIS

### Local Economy

The County's recovery from the 2008 recession has been slow. Local unemployment has been increased to 6.2% at December 31, 2018 from 4.8% at December 31, 2017. Median single family sales prices have not rebounded to 2011 levels of \$129,200.

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

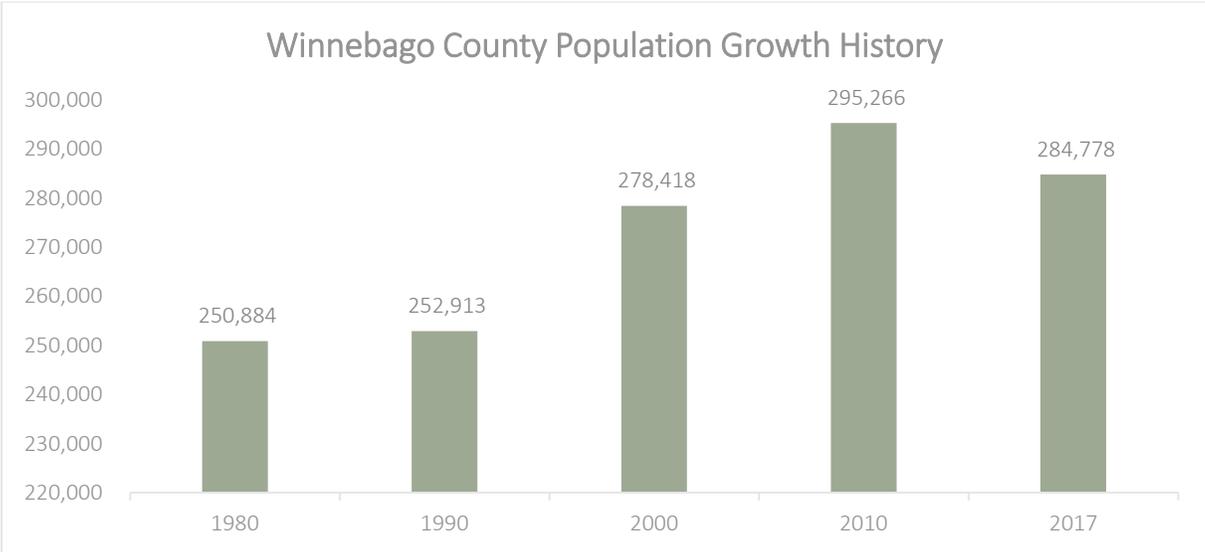


The median household income, as published by the U.S. Census Bureau, for Winnebago County was \$51,110 for 2017, as compared to the State of Illinois' median household income of \$59,039.

### Population Growth

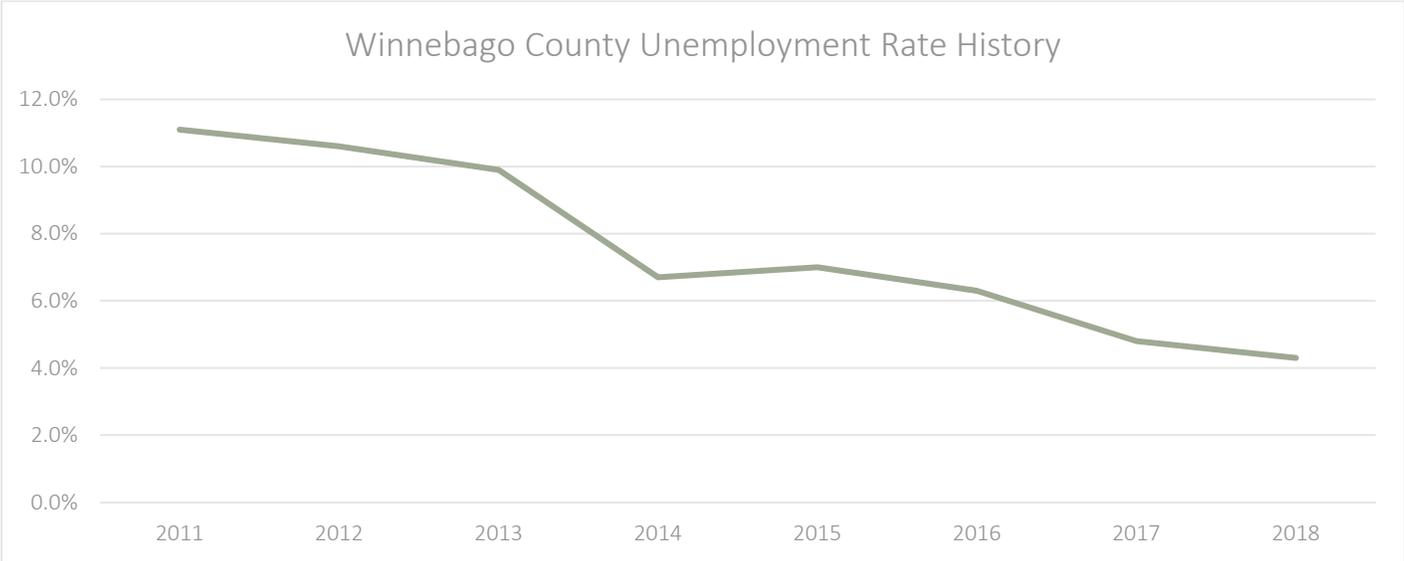
The U.S. Census Bureau's 2017 annual estimate of the County's population was 284,778, which places Winnebago County as the seventh largest county in Illinois out of a total of 102 counties.

The following chart depicts the County's population in 10-year intervals starting with 1980 and includes the data for the calendar year 2018:



**Unemployment**

The County’s unemployment rate at December 31 since 2011: 6.2% - 2018; 4.8% - 2017; 6.3% - 2016; 7.0% - 2015; 6.7% - 2014; 9.9% - 2013; 10.6% - 2012; and 11.1% - 2011. For the State of Illinois, the unemployment rate at December 31 since 2011: 4.1% - 2017; 5.3% - 2016; 6.0% - 2015; 5.8% - 2014; 8.3% - 2013; 9.1% - 2012; and 9.2% - 2011. The U.S. unemployment rate at December 31, 2018 was 4.3%.



## 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.

Winnebago County Zoning Division has processed and is continuing to process numerous Solar Farm Developments located on the west half of Winnebago County. 14 solar farms averaging approximately 37 acres per zoning petition will have been processed in the beginning of March 2019. Thus far 7 have been approved, 4 withdrawn and re-submitted, and 3 denied by the County Board. The currently 7 approved Community Farms are anticipated to receive State approval and begin construction Spring of 2019.

In 2018, Berner Foods began construction on a 675,000 square foot distribution center in the Village of Cherry Valley. It has been issued a Temporary Certificate of Occupancy will is expected to receive full occupancy in the upcoming months 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.

In Winnebago County Seat, 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 simply 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. Another manufacturing business is relocating one of their facilities from out of state here is Bergstrom, Inc. Bergstrom, Inc. are investing \$2.5 million for a 100,000 square foot addition which would bring an expected 57 new jobs to this area relating to plastic injection molding industry.

Another thriving industry in Winnebago County is the Health System. Health Clinic's in the region are being developed. A current Rockford Health Clinic Project development cost is \$24 million, for a 70,000 square foot facility, and needing 50 new jobs to support it. Loves Park has also been working on the development of a Mercyhealth Clinic on North Alpine Road. This Clinic will be 20,530 square feet in size, 21 new jobs, and have a net new investment of \$4,000,000.

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 is to open its doors in 2019. Directly north of the Costco development is another project becoming close to beginning. That would consist of the construction of a 320,000 square foot distribution center, which is already planning a 2 phase approach, adding 180,000 square feet to the original building being proposed. Overall it is being estimated at retaining 25 jobs within the community as well as adding 37 more jobs with benefits through both Phase 1 and 2 of the project. Moving west of this site, across I-90 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, along County Highway 11 (locally known as North Perryville Road) Northwest Bank have 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 is currently constructing 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, not including mechanical, electrical, or plumbing of \$5.5 million for structural only.

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.

## Policy Updates and Development

During fiscal year 2018, the County overhauled the Purchasing Policy to ensure the requirements were clear and provided the internal controls necessary for a county our size. The County also updated our Sexual Harassment Policy to comply with state and federal law. The County also adopted, for the first time, Line Item Transfer, Social Media, Cell Phone, Vehicle and Surplus Policies.

## 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, 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for twenty-three years (fiscal year ended 1988-2003 and 2005-2017). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

## ACKNOWLEDGMENTS

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

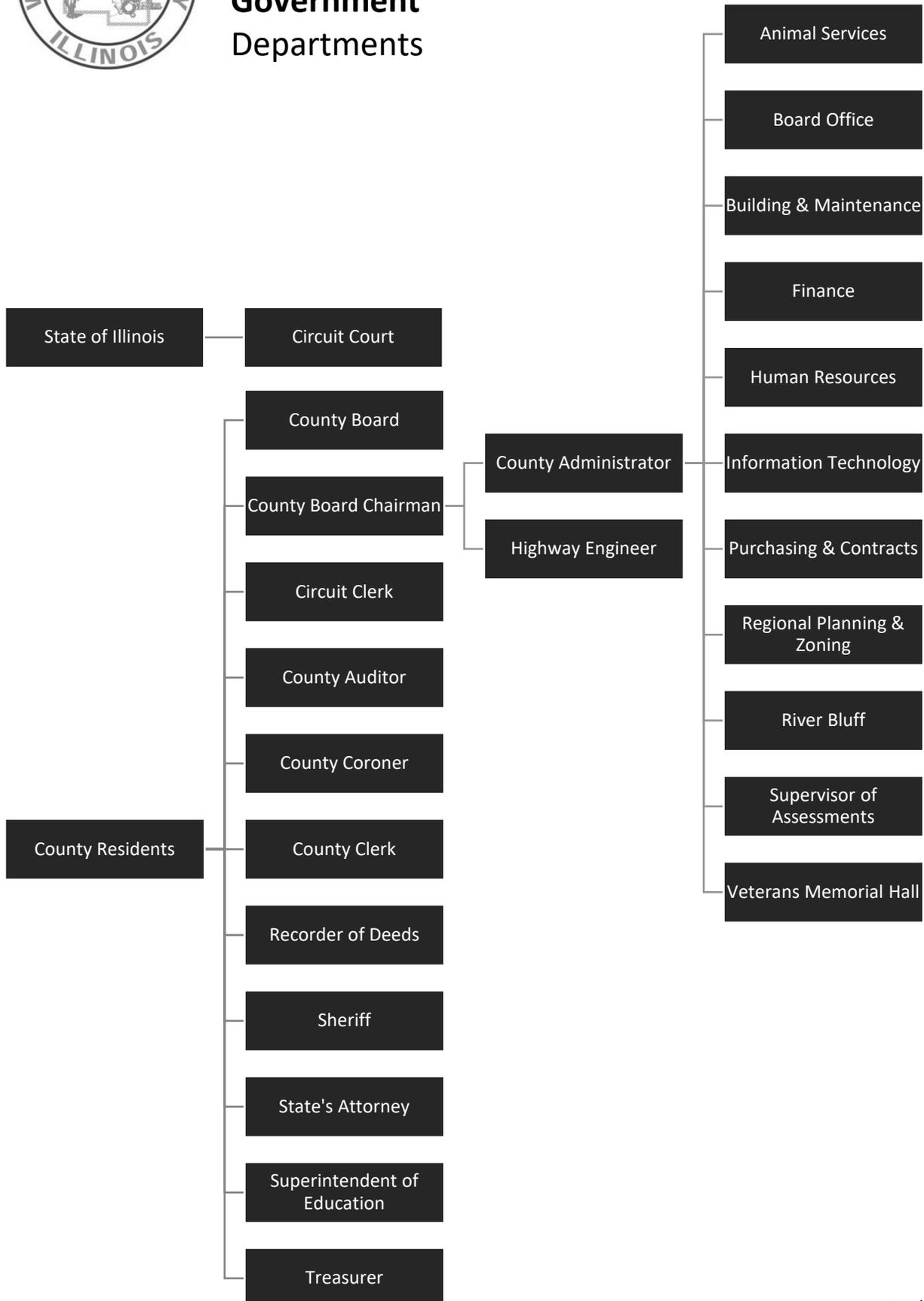
Respectfully submitted,



Carla Paschal  
County Administrator/CFO



# Winnebago County Government Departments



# County of Winnebago, Illinois

## Principal Officials

September 30, 2018

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### County Board Members

Paul Arena (effective December 2018)	Gary Jury (former)
Jas Bilich (effective December 2018)	Dave Kelley
Ted Biondo (former)	Keith McDonald
Aaron Booker	Tim Nabors (effective December 2018)
David Boomer	Eli Nicolosi (former)
John Butitta (effective December 2018)	Dorothy Redd
Jean Crosby	Jaime Salgado
Dan Fellars	Steve Schultz
Dave Fiduccia	Dave Tassoni
Burt Gerl	Jim Webster
Angie Goral	Fred Wescott
Joe Hoffman	LC Wilson (former)

### Other Elected Officials

Frank Haney, County Board Chairman  
Joseph Bruscato, State's Attorney (former)  
Marilyn Hite Ross, State's Attorney (effective December 2018)  
William D. Crowley, County Auditor  
Thomas A. Klein, Circuit Clerk  
Eugene G. Doherty, Chief Judge of the Circuit Court  
Lori Gummow, County Clerk (effective December 2018)  
Tiana McCall, County Clerk Interim (former)  
William Hintz, County Coroner  
Nancy McPherson, County Recorder  
Gary L. Caruana, County Sheriff  
Lori Fanello, Superintendent of Education  
Susan Goral, County Treasurer

### Appointed Officials

Carla Paschal, County Administrator  
Sandra Martell, Public Health Administrator  
Joseph Vanderwerff, Sr., County Engineer  
Thomas Hodges, Supervisor of Assessments (effective November 2018)  
Thomas Walsh, Supervisor of Assessments (former)  
Sheila Storey, 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, 2017**

*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, 2018, 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, 2018 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note I. B., the County of Winnebago adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective October 1, 2017. Our opinions are not modified with respect to this matter.

As discussed in Note IV.K. to the financial statements, net position and fund balance as of September 30, 2017 have been restated to correct a material misstatement. Our opinions are not modified with respect to this matter.

As discussed in Note. I. C., the County of Winnebago changed its revenue recognition policy for governmental funds to consider revenue to be available if received within one year of the end of the current fiscal period. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Other Information*

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

### **Other Reporting Required by *Government Auditing Standards***

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

*Baker Tilly Virchow Krause, LLP*

Chicago, Illinois  
March 26, 2019



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited) September 30, 2018

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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, 2018. 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, 2018, by \$183.6 million. Of this amount, \$167.1 million represents net investment in capital assets, \$57.5 million represents net position restricted for specific activities, and \$(41.0) million represents unrestricted net deficit. Net position for governmental activities was \$175.0 million while net position for business-type activities was \$8.6 million, totaling \$183.6 million at September 30, 2018.
- The net position (restated) of the governmental type activities increased 1.2% (\$2.1 million) and the business type activities decreased 14.9% (\$1.5 million), respectively.
- The program revenues of governmental activities increased \$689,000 or 1.3% from the amount reported in 2017. General revenues increased \$1.6 million or 1.8%. During the same period governmental activities expenses decreased \$6.0 million or (4.0) %.
- The County's governmental funds reported a combined ending fund balance of \$78.0 million as of September 30, 2018, compared to \$70.2 million (as restated) as of September 30, 2017, which represents an increase of \$7.8 million or 10.6%. Approximately \$15.3 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 \$15.7 million or 32.4% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$12.8 million or 25.1% 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, 2018

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- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences, early retirement incentive, net other post-employment benefit obligations, and net pension liability) totaled \$128.4 million as of September 30, 2018 compared to \$140.2 million as of September 30, 2017, as restated, which represents a decrease of \$11.8 million or 8.4%. Also, one new capital lease was issued for \$203,000 for the purchase of Highway Department equipment. Business-type activities long-term obligations (excluding unamortized premiums, compensated absences, early retirement incentive, net other post-employment benefit obligations, and net pension liability) totaled \$0.8 million as of September 30, 2018 compared to \$1.0 million as of September 30, 2017, which represents a decrease of \$0.2 million or 20.0%. There were no issuances for business-type activities during fiscal year 2018.

#### 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, 2018

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The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are from charges for services paid by recipients or operating/capital grants and contributions. The comparison of direct expenses with program revenues identifies the extent to which each activity is self-financing or draws from the general revenues of the County. General revenues include property taxes, sales tax, state income taxes, replacement taxes, other taxes 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, 2018

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The County maintains eighty-two 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 - 66 of this report.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2018**

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**Other Information**

The County has adopted an annual appropriated budget for all of its governmental funds except the 2006E Refunding Alternative Revenue Bond Fund, Federal Forfeiture Fund, Jail Medical Cost Fund, State's Attorney Automation Fund, State Drug Forfeiture States Attorney Fund, Circuit Clerk Electronic Citation Fund, Working Cash (Permanent) Fund, Court Services Grants Fund, Community Development Grants Fund, City Election Fund, Hotel/Motel Tax Fund, Water - Baxter Street Fund, Baxter Road Special Tax Allocation Fund, Check Offender Program Fund, 2006B Federal Aid Matching Tax Bond Fund, 2006B Motor Fuel Tax Bond Fund, 2017A Project Fund, Circuit Court Operations and Administration Fund, and Drug Enforcement 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 67 - 195 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 \$183.6 million at the close of the most recent fiscal year. Net position increased \$0.6 million from \$183.0 million, as restated, to \$183.6 million or 0.3% from the prior year.

Approximately 91.0% of the County's net position reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2018**

County of Winnebago Net Position (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Current and other assets	<b>\$ 130,152</b>	\$ 123,793	<b>\$ 9,919</b>	\$ 9,097	<b>\$140,071</b>	\$ 132,890
Capital assets	<b>262,711</b>	272,312	<b>7,215</b>	7,836	<b>269,926</b>	280,148
Total assets	<b>392,863</b>	396,105	<b>17,134</b>	16,933	<b>409,997</b>	413,038
Deferred outflows of resources	<b>9,592</b>	27,202	<b>554</b>	2,501	<b>10,146</b>	29,703
Current liabilities	<b>23,504</b>	23,300	<b>2,947</b>	2,232	<b>26,451</b>	25,532
Noncurrent liabilities	<b>141,903</b>	182,642	<b>1,580</b>	4,364	<b>143,483</b>	187,006
Total liabilities	<b>165,407</b>	205,942	<b>4,527</b>	6,596	<b>169,934</b>	212,538
Deferred inflows of resources	<b>62,066</b>	40,088	<b>4,501</b>	2,158	<b>66,567</b>	42,246
Net position:						
Net investment in capital assets	<b>160,694</b>	164,271	<b>6,373</b>	6,798	<b>167,067</b>	171,069
Restricted	<b>56,490</b>	55,526	<b>1,076</b>	-	<b>57,566</b>	55,526
Unrestricted	<b>(42,202)</b>	(42,521)	<b>1,211</b>	3,883	<b>(40,991)</b>	(38,638)
Total net position	<b>\$ 174,982</b>	\$ 177,276	<b>\$ 8,660</b>	\$ 10,681	<b>\$183,642</b>	\$ 187,957

Net position of the County's governmental activities decreased by 1.3% (\$175.0 million at September 30, 2018 compared to \$177.3 million at September 30, 2017 prior to restatement). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by 0.7% (\$42.2) million at September 30, 2018 compared to (\$42.5) million at September 30, 2017). 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 1.8% or \$1.0 million. The invested in capital assets, net of related debt category decreased by 2.2% or \$3.6 million.

Net position of business-type activities, as restated for 2017, decreased by 14.9% in 2018. 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, 2018**

County of Winnebago Change in Net Position (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
<b>Revenues</b>						
Program revenues:						
Fines, fees, charges for services	\$ 38,235	\$ 38,113	\$ 13,232	\$ 14,744	\$ 51,467	\$ 52,857
Operating grants and contributions	16,103	15,447	-	-	16,103	15,447
Capital grants and contributions	-	89	-	-	-	89
General revenues:						
Taxes	89,146	87,727	1,843	1,828	90,989	89,555
Miscellaneous	1,821	1,800	-	-	1,821	1,800
Unrestricted investment earnings	344	151	-	-	344	151
Total revenues	<b>145,649</b>	<b>143,327</b>	<b>15,075</b>	<b>16,572</b>	<b>160,724</b>	<b>159,899</b>
<b>Expenses:</b>						
Government activities:						
General government	25,059	24,599	-	-	25,059	24,599
Public safety	70,960	67,543	-	-	70,960	67,543
Highway and streets	14,672	16,802	-	-	14,672	16,802
Health and welfare	13,201	13,788	-	-	13,201	13,788
Judicial	16,112	21,466	-	-	16,112	21,466
Interest on long-term debt	3,565	5,398	-	-	3,565	5,398
Nursing home	-	-	16,083	17,391	16,083	17,391
Animal services	-	-	-	-	-	-
Court Street activities	-	-	471	451	471	451
Total expenses	<b>143,569</b>	<b>149,596</b>	<b>16,554</b>	<b>17,842</b>	<b>160,123</b>	<b>167,438</b>
Increase (decrease) in net position before transfers	2,080	(6,269)	(1,479)	(1,270)	601	(7,539)
Transfers	-	263	-	(263)	-	-
Net increase (decrease) in net position	<b>2,080</b>	<b>(6,006)</b>	<b>(1,479)</b>	<b>(1,533)</b>	<b>601</b>	<b>(7,539)</b>
Net position, October 1, as originally reported	177,276	184,452	10,681	13,591	187,957	198,043
Restatement	(4,374)	(1,170)	(542)	(1,377)	(4,916)	(2,547)
Net position, October 1, as restated	<b>172,902</b>	<b>183,282</b>	<b>10,139</b>	<b>12,214</b>	<b>183,041</b>	<b>195,496</b>
Net position, September 30	<b>\$ 174,982</b>	<b>\$ 177,276</b>	<b>\$ 8,660</b>	<b>\$ 10,681</b>	<b>\$ 183,642</b>	<b>\$ 187,957</b>

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited)

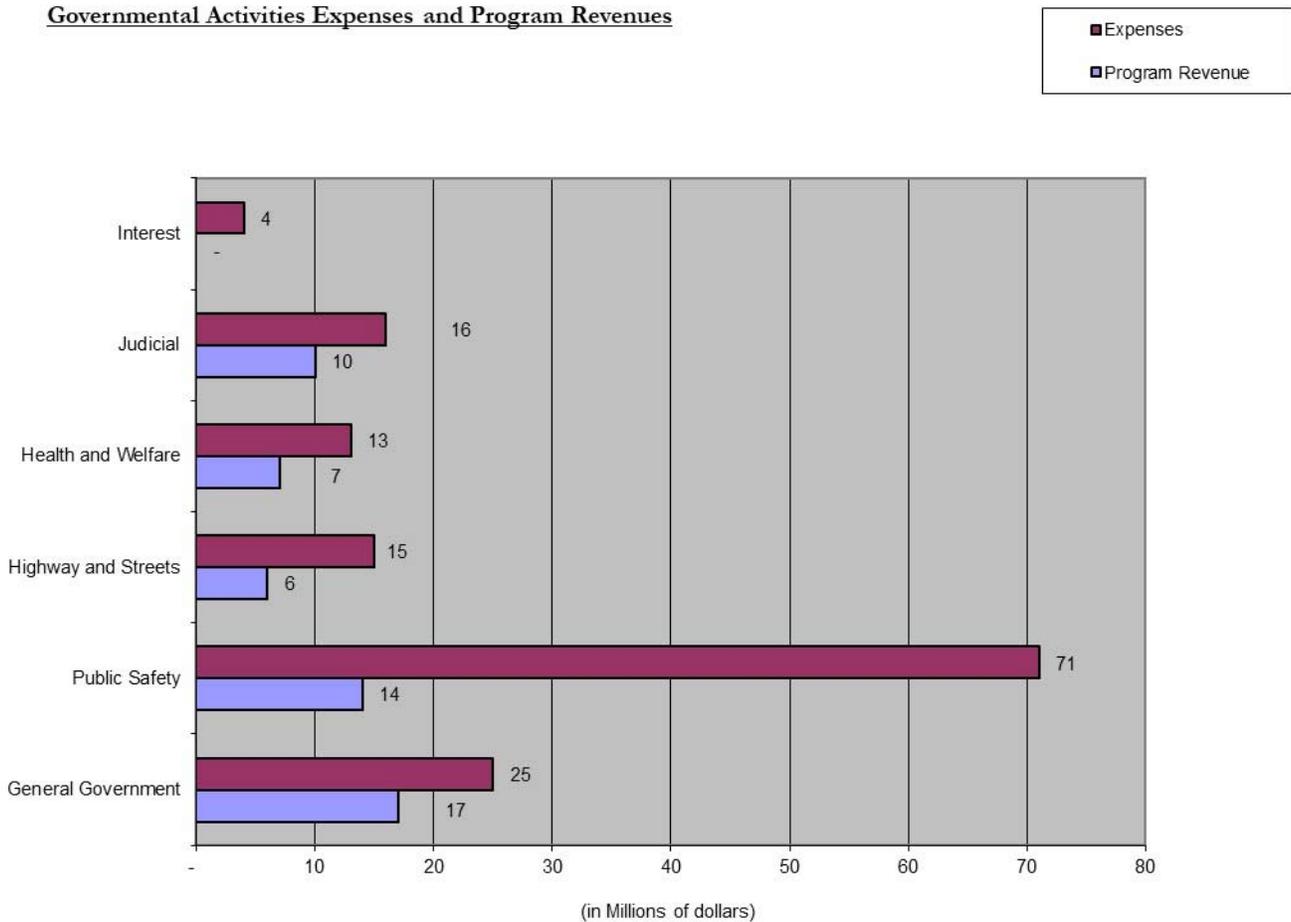
### September 30, 2018

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- Governmental activities.** Governmental-type activities increased the County's total net position, as restated, by \$2.1 million, accounting for 350.0% of the increase in total government-wide net position.

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

Governmental Activities Expenses and Program Revenues

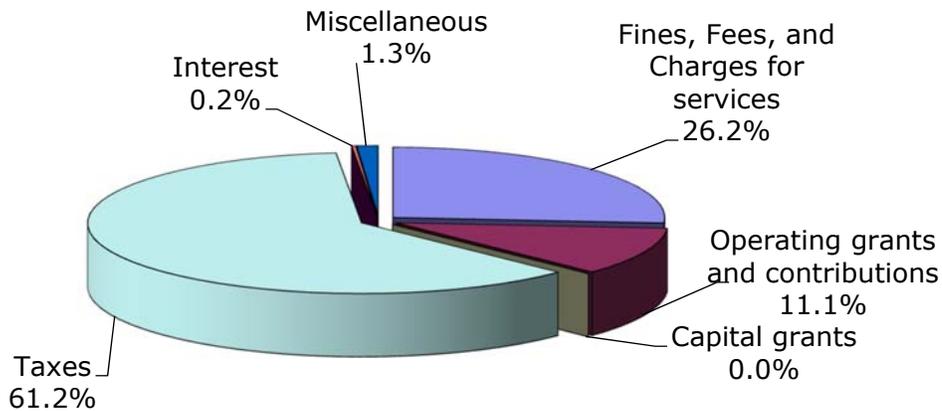


**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
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**September 30, 2018**

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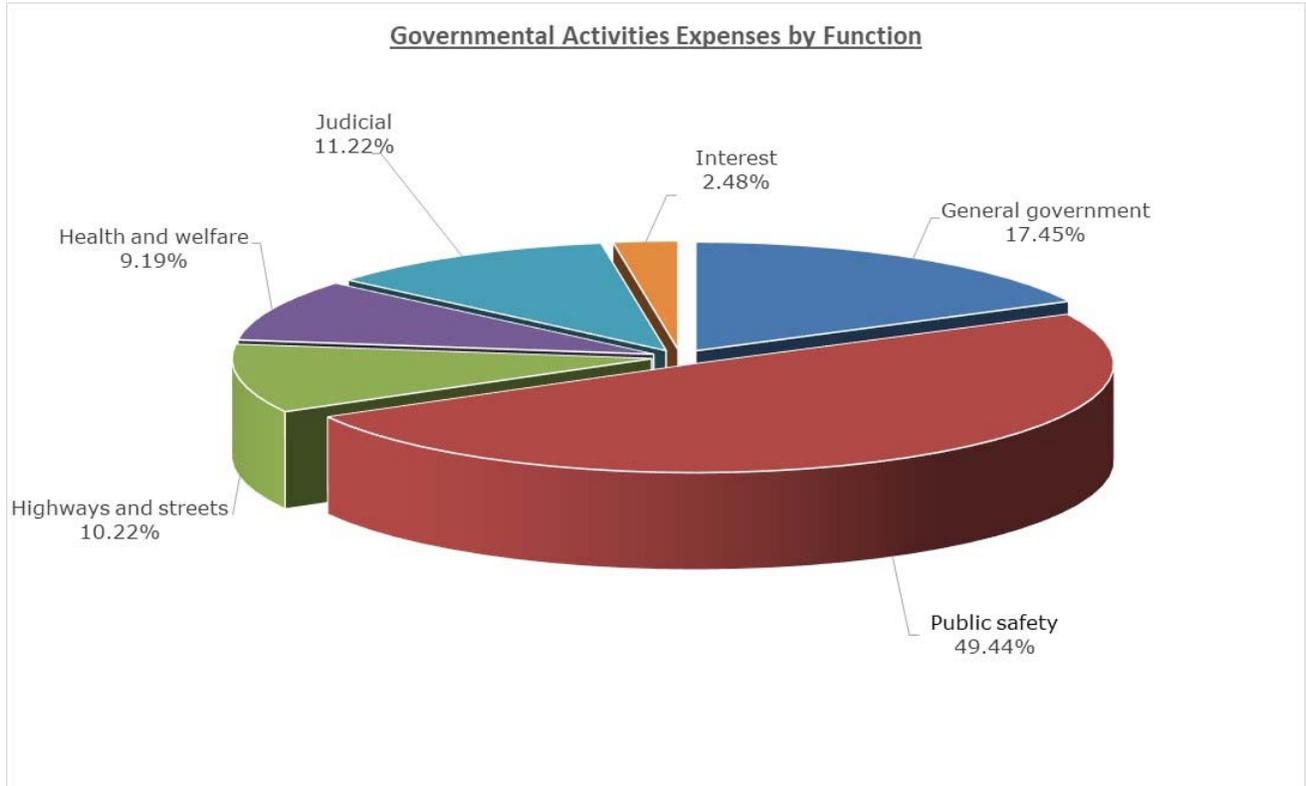
The following chart shows the percent of the total for each source of revenue supporting governmental activities.

**Governmental Activities Revenue by Source**



# County of Winnebago, Illinois Management's Discussion and Analysis (Unaudited) September 30, 2018

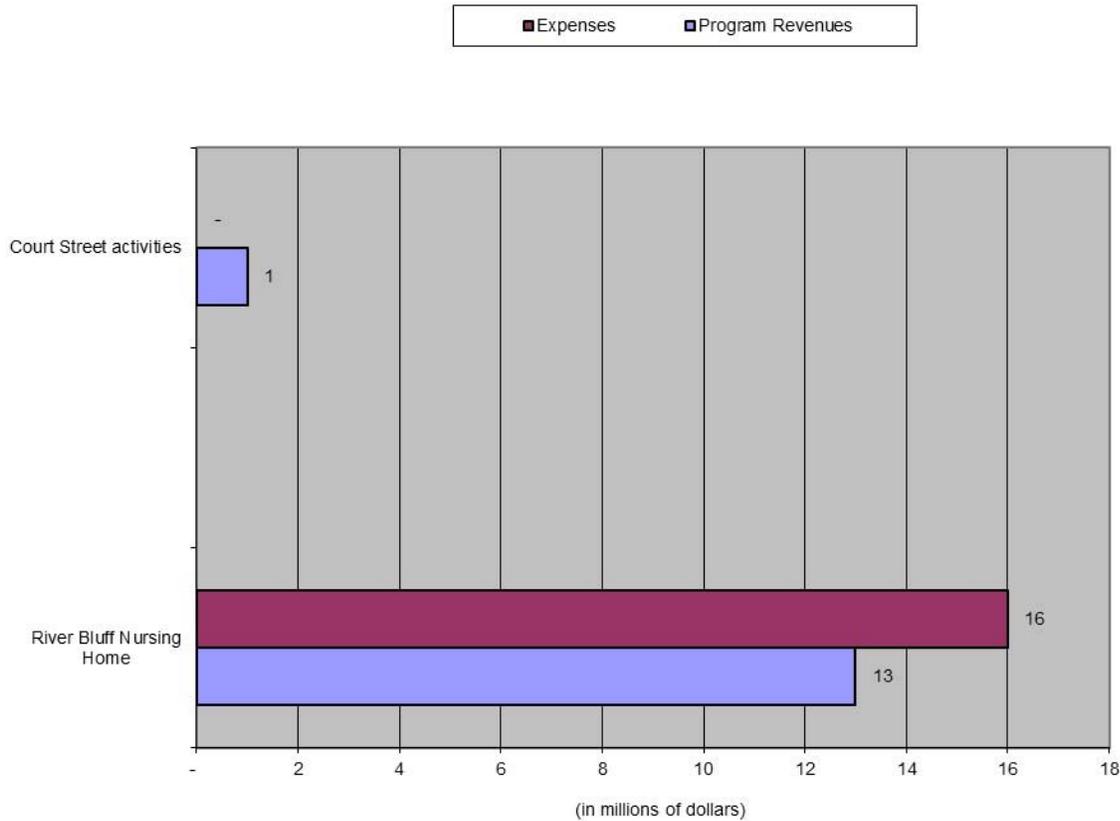
The following chart shows the percent of the total for each functional expense of the governmental activities.



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

# County of Winnebago, Illinois Management's Discussion and Analysis (Unaudited) September 30, 2018

## 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, 2018 amounted to \$269.9 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 4.6%.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2018**

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Land	\$ 20.9	\$ 20.8	\$ 0.3	\$ 0.3	\$ 21.2	\$ 21.1
Buildings	221.9	221.5	16.4	16.4	238.3	237.9
Improvements	0.6	0.6	-	-	0.6	0.6
Equipment	44.3	41.0	2.2	2.2	46.5	43.2
Infrastructure	195.0	195.0	-	-	195.0	195.0
Construction-in-progress	1.6	1.0	-	-	1.6	1.0
Subtotal	484.3	479.9	18.9	18.9	503.2	498.8
Accumulated Depreciation	(221.5)	(207.6)	(11.7)	(11.1)	(233.2)	(218.7)
Totals	\$ 262.8	\$ 272.3	\$ 7.2	\$ 7.8	\$ 270.0	\$ 280.1

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

- Road projects, including Baxter and Lindenwood Road
- Bridge projects including Cunningham Road Bridge
- Replacement of an end loader for 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 \$110.1 million in bonds outstanding versus \$120.7 million last year, a decrease of 8.8%, as shown in the table below.

The County issued no general obligation bonds during fiscal year 2018.

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

	Governmental Activities		Business-type Activities		Totals	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
General obligation bonds	\$ 14,326	\$ 16,481	\$ 804	\$ 989	\$ 15,130	\$ 17,470
Alternate revenue bonds	89,095	96,470	-	-	89,095	96,470
Unamortized bond premium	5,805	6,693	38	49	5,843	6,742
Totals	\$ 109,226	\$ 119,644	\$ 842	\$ 1,038	\$ 110,068	\$ 120,682

The County's general obligation bond rating from Moody's is Aa2. Other obligations include capital leases, bank loan, commitments, compensated absences, early retirement incentives and claims and judgments. More detailed information is presented in the notes to the basic financial statements.

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited)

### September 30, 2018

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Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 41-49, Note IV F. through I.

**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 2018 recorded an increase of \$2.4 million over the fiscal year 2017 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 2017, the General Fund recorded an increase of \$0.6 million from the previous year. Revenues decreased \$1.3 million from 2017 to 2018. Major changes in revenue for fiscal year 2018 to fiscal year 2017 included: increased 1% sales tax of \$512,000; increased ¼% sales tax of \$428,000; increased salary reimbursements from the State of \$290,000; decreased replacement tax allotments of \$1.0 million; increased federal inmate revenue of \$383,000; decreased licenses and permits revenue of \$287,000 (which was predominantly attributable to the loss of issuing building permits for the Village of Machesney Park); and an increase in income tax pledged for debt service in the amount of \$820,000.

Property tax revenue remained stable in the General Fund due to the County Board holding the tax levy relatively stable by taking only the new construction increase for the 2017 and 2018 tax levy. For the first time in several years, sales taxes experienced an upturn amid a slightly declining population. Expenditures decreased by \$2.6 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 \$10.0 million which is a decrease of \$1.7 million from the prior year. Total revenues increased \$1.2 million reflecting the slight upturn in the local economy. Total expenditures increased \$209,000 which is relatively flat from the prior year.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$78.0 million, an increase of \$4.1 million in comparison with the prior year's restated balance. Approximately 19.6% of this total amount (\$15.3 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$4.1 million) is assigned for animal services, subsequent year's budget and capital projects. The remainder of fund balance (\$58.6 million) is nonspendable or restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$9.0 million), public safety (\$15.7 million), highways and streets (\$10.3 million) or is restricted for other purposes such as working cash, capital improvements, retirement and economic development, etc. (\$23.6 million).

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited)

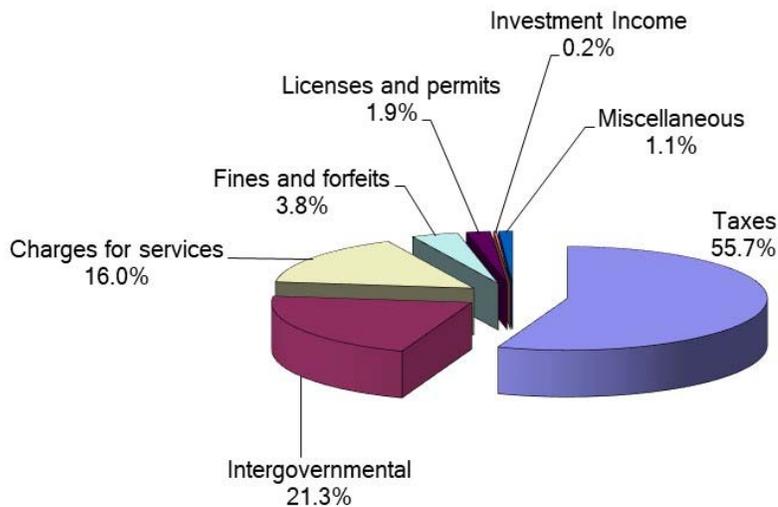
### September 30, 2018

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2018 and 2017.

(\$000 omitted)

<u>Revenue by Source:</u>	<u>2018</u>	<u>2017</u>	<u>% change</u>
Taxes	\$ 81,087	\$ 76,389	6.2%
Intergovernmental	31,077	32,407	-4.1%
Charges for services	23,272	20,721	12.3%
Fines and forfeitures	5,517	5,462	1.0%
Licenses and permits	2,801	2,937	-4.6%
Investment income	344	151	127.8%
Miscellaneous	1,624	2,580	-37.1%
	<u>\$ 145,722</u>	<u>\$ 140,647</u>	<u>3.6%</u>

2018 Revenue by Source

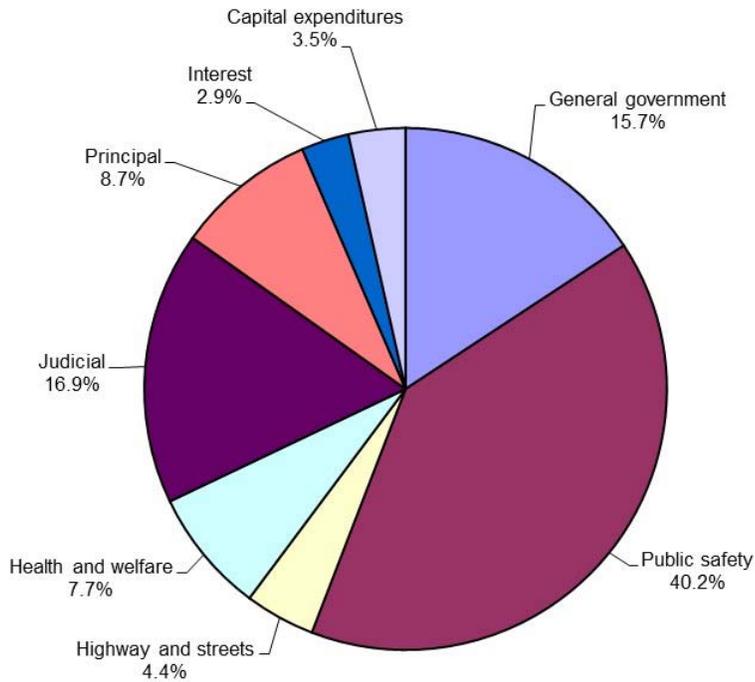


**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2018**

(\$000 omitted)

<u>Expenditures by Function:</u>	<u>2018</u>	<u>2017</u>	<u>% change</u>
General government	\$ 22,207	\$ 23,660	-6.1%
Public safety	56,604	61,936	-8.6%
Highway and streets	6,140	6,900	-11.0%
Health and welfare	10,886	13,630	-20.1%
Judicial	23,862	19,222	24.1%
Debt service:			
Principal	12,281	30,120	-59.2%
Interest	4,160	5,177	-19.6%
Capital expenditures	4,972	5,867	-15.3%
Contributions to other governments	-	-	100.0%
	<u>\$ 141,112</u>	<u>\$ 166,512</u>	<u>-15.3%</u>

**2018 Expenditures by Function**



**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2018**

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**Proprietary Funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position decreased \$1.4 million in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

<b>Business-type (in thousands)</b>	<i>River Bluff Nursing Home Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 13,805	\$ 3,328
Net position	5,359	3,301
Change in net position	(1,531)	53
Return on ending net position	-28.6%	1.6%

River Bluff Nursing Home experienced a change in net position of \$(1.5 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 2.1% or \$700,000. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 104.2% of the final amount appropriated in the General Fund during fiscal year 2018.

2018 General Fund revenues actual to budget reflected a positive variance of \$2,749,000. The various taxes had a positive variance of \$1,196,000. Intergovernmental revenues were \$620,000 higher than anticipated due to state income tax allotments and replacement tax allotments higher than anticipated and other intergovernmental revenues were \$604,000 under budget. Charges for services were \$874,000 over budget due to increased federal inmate revenue, collector's indemnity, and recording fees. Other revenue was \$374,000 under budget.

General Fund expenditures actual to budget reflected a negative variance of \$809,000. The overages were primarily in the personnel category of the County Jail, 911 Center and Sheriff's Office budget.

**Economic Factors and Next Year's Budgets and Rates.** The County's 2019 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 2018 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 4.1%.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2018**

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- For the second 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 35.9% over the 2018 budgeted revenue.
- Quarter-cent sales tax revenue is projected to increase by 5.2% over the 2018 budgeted revenue.
- State income tax revenue is projected to increase by 11.9% over the 2018 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 Carla Paschal, County Administrator/CFO, by calling (815) 319-4278, or by writing the Winnebago County Board Office at 404 Elm Street, Room 533, Rockford, Illinois 61101.

## **BASIC FINANCIAL STATEMENTS**

**County of Winnebago, Illinois**  
**Statement of Net Position**

**As of September 30, 2018**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
<b>Current assets</b>			
Cash and investments	\$ 65,022,244	\$ 838,470	\$ 65,860,714
Net receivables	46,952,958	7,894,518	54,847,476
Receivable from other governments	15,978,251	3,414	15,981,665
Prepaid items	427,492	-	427,492
Inventory	492,167	105,634	597,801
<b>Total current assets</b>	<b>128,873,112</b>	<b>8,842,036</b>	<b>137,715,148</b>
<b>Noncurrent assets</b>			
Restricted cash and investments	-	59,069	59,069
Restricted net pension asset	-	1,016,894	1,016,894
Other assets	200,000	-	200,000
Long-term receivables, net	1,078,876	-	1,078,876
Capital assets not being depreciated	22,475,132	265,268	22,740,400
Capital assets being depreciated, net	240,235,372	6,949,691	247,185,063
<b>Total noncurrent assets</b>	<b>263,989,380</b>	<b>8,290,922</b>	<b>272,280,302</b>
<b>Total assets</b>	<b>392,862,492</b>	<b>17,132,958</b>	<b>409,995,450</b>
<b>Deferred outflows of resources</b>			
Deferred charge on refunding	1,994,942	-	1,994,942
Other post-employment benefit items	460,329	55,229	515,558
Pension items - IMRF	7,136,989	499,261	7,636,250
<b>Total deferred outflows of resources</b>	<b>9,592,260</b>	<b>554,490</b>	<b>10,146,750</b>
<b>Total assets and deferred outflows of resources</b>	<b>402,454,752</b>	<b>17,687,448</b>	<b>420,142,200</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	6,921,221	1,512,136	8,433,357
Accrued payroll	1,987,449	140,805	2,128,254
Payable to other governments	-	906,014	906,014
Accrued interest payable	981,423	6,028	987,451
Contract retainage	49,979	-	49,979
Unearned revenue	75,223	-	75,223
Current portion of long-term liabilities	13,488,175	382,150	13,870,325
<b>Total current liabilities</b>	<b>23,503,470</b>	<b>2,947,133</b>	<b>26,450,603</b>
<b>Noncurrent liabilities</b>			
Bonds, capital leases, commitments, and loans payable	121,700,163	648,950	122,349,113
Claims and judgments	3,883,675	-	3,883,675
Compensated absences	2,590,653	165,316	2,755,969
Net pension liability	7,345,599	-	7,345,599
Other post-employment benefit obligation	6,383,155	765,839	7,148,994
<b>Total noncurrent liabilities</b>	<b>141,903,245</b>	<b>1,580,105</b>	<b>143,483,350</b>
<b>Total liabilities</b>	<b>165,406,715</b>	<b>4,527,238</b>	<b>169,933,953</b>
<b>Deferred inflows of resources</b>			
Property taxes levied for next period	36,825,979	1,829,520	38,655,499
Other post-employment benefit items	109,770	13,170	122,940
Pension items - IMRF	25,130,228	2,657,956	27,788,184
<b>Total deferred inflows of resources</b>	<b>62,065,977</b>	<b>4,500,646</b>	<b>66,566,623</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>227,472,692</b>	<b>9,027,884</b>	<b>236,500,576</b>
<b>Net position</b>			
<b>Net investment in capital assets</b>	<b>160,693,862</b>	<b>6,372,916</b>	<b>167,066,778</b>
<b>Restricted for</b>			
Economic development	1,192,473	-	1,192,473
Capital improvements	919,255	-	919,255
Highways and streets	10,447,754	-	10,447,754
Public safety	15,647,592	-	15,647,592
Health and welfare	9,427,984	-	9,427,984
Judicial purposes	1,479,814	-	1,479,814
Geographical information systems	358,342	-	358,342
Equipment replacement	1,051,745	-	1,051,745
Tort liability	135,628	-	135,628
Retirement	6,314,381	-	6,314,381
Working cash	671,400	-	671,400
Debt service	8,431,125	-	8,431,125
Foreclosure remediation	138,832	-	138,832
City election	270	-	270
Animal services	273,189	-	273,189
Patient trust funds - expendable	-	59,069	59,069
Net pension asset	-	1,016,894	1,016,894
<b>Unrestricted (deficit)</b>	<b>(42,201,586)</b>	<b>1,210,685</b>	<b>(40,990,901)</b>
<b>Total net position</b>	<b>\$ 174,982,060</b>	<b>\$ 8,659,564</b>	<b>\$ 183,641,624</b>

See accompanying notes to financial statements.

**County of Winnebago, Illinois**  
**Statement of Activities**

**For The Year Ended September 30, 2018**

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	
<b>Governmental activities:</b>							
General government	\$ 25,058,811	\$ 16,659,461	\$ 174,720	\$ -	\$ (8,224,630)	\$ -	\$ (8,224,630)
Public safety	70,959,557	12,480,627	2,012,211	-	(56,466,719)	-	(56,466,719)
Highway and streets	14,672,222	250,144	5,835,101	-	(8,586,977)	-	(8,586,977)
Health and welfare	13,200,860	1,680,686	5,546,245	-	(5,973,929)	-	(5,973,929)
Judicial	16,112,359	7,163,725	2,534,955	-	(6,413,679)	-	(6,413,679)
Interest on long-term liabilities	3,565,139	-	-	-	(3,565,139)	-	(3,565,139)
<b>Total governmental activities</b>	<b>143,568,948</b>	<b>38,234,643</b>	<b>16,103,232</b>	<b>-</b>	<b>(89,231,073)</b>	<b>-</b>	<b>(89,231,073)</b>
<b>Business-type activities:</b>							
Nursing home	16,083,367	12,708,458	-	-	-	(3,374,909)	(3,374,909)
Court Street activities	470,987	523,613	-	-	-	52,626	52,626
<b>Total business-type activities</b>	<b>16,554,354</b>	<b>13,232,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,322,283)</b>	<b>(3,322,283)</b>
<b>Total</b>	<b>\$ 160,123,302</b>	<b>\$ 51,466,714</b>	<b>\$ 16,103,232</b>	<b>\$ -</b>	<b>(89,231,073)</b>	<b>(3,322,283)</b>	<b>(92,553,356)</b>

**General revenues:**

<b>Taxes:</b>			
Property taxes	37,069,864	1,843,415	38,913,279
Sales taxes	1,600,316	-	1,600,316
Quarter-cent sales tax	8,641,815	-	8,641,815
Public safety sales tax	28,670,879	-	28,670,879
Use tax	1,675,609	-	1,675,609
Other taxes	1,320,385	-	1,320,385
<b>Intergovernmental:</b>			
Replacement taxes	4,618,573	-	4,618,573
Shared income taxes	5,548,447	-	5,548,447
Miscellaneous	1,820,661	-	1,820,661
Investment income	344,032	25	344,057
<b>Total general revenues</b>	<b>91,310,581</b>	<b>1,843,440</b>	<b>93,154,021</b>
<b>Change in net position</b>	<b>2,079,508</b>	<b>(1,478,843)</b>	<b>600,665</b>
<b>Net position, beginning, as previously stated</b>	<b>177,276,383</b>	<b>10,680,760</b>	<b>187,957,143</b>
<b>Prior period adjustments</b>	<b>(4,373,831)</b>	<b>(542,353)</b>	<b>(4,916,184)</b>
<b>Net position, beginning, as restated</b>	<b>172,902,552</b>	<b>10,138,407</b>	<b>183,040,959</b>
<b>Net position - ending</b>	<b>\$ 174,982,060</b>	<b>\$ 8,659,564</b>	<b>\$ 183,641,624</b>

See accompanying notes to financial statements.

**County of Winnebago, Illinois**  
**Balance Sheet**  
**Governmental Funds**

**As of September 30, 2018**

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund
<b>Assets</b>			
Cash and investments	\$ 9,780,507	\$ 3,387,742	\$ 3,777,218
Receivables, net	18,397,752	26,053	5,981,199
Receivables from other governments	754,805	7,296,752	12,862
Due from other funds	1,151,263	-	-
Advances to other funds	399,417	-	-
Notes receivable, net	-	-	-
Long-term receivable	-	-	-
Prepaid items	51,340	-	-
Inventory	-	-	-
Other assets	200,000	-	-
<b>Total assets</b>	<b>\$ 30,735,084</b>	<b>\$ 10,710,547</b>	<b>\$ 9,771,279</b>
<b>Liabilities</b>			
Accounts payable	\$ 1,083,332	\$ 195,811	\$ 150,318
Accrued payroll	415,092	493,579	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Advances from other funds	-	-	-
Contract retainage	-	-	-
<b>Total liabilities</b>	<b>1,498,424</b>	<b>689,390</b>	<b>150,318</b>
<b>Deferred inflows of resources</b>			
Property taxes levied for next period	12,436,232	-	5,659,951
Unavailable revenue	-	-	-
<b>Total deferred inflows of resources</b>	<b>12,436,232</b>	<b>-</b>	<b>5,659,951</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>13,934,656</b>	<b>689,390</b>	<b>5,810,269</b>
<b>Fund balances</b>			
Nonspendable for prepaids	51,340	-	-
Nonspendable for inventories	-	-	-
Nonspendable for advances	399,417	-	-
Restricted for economic development	-	-	-
Restricted for capital projects	-	-	-
Restricted for highways and streets	-	-	-
Restricted for public safety	-	10,021,157	-
Restricted for health and welfare	-	-	-
Restricted for judicial purposes	-	-	-
Restricted for geographical information systems	-	-	-
Restricted for equipment replacement	-	-	-
Restricted for retirement	-	-	3,961,010
Restricted for tort liability	-	-	-
Restricted for debt service	-	-	-
Restricted for working cash	-	-	-
Restricted for foreclosure mediation	-	-	-
Restricted for city election	-	-	-
Restricted for animal services	-	-	-
Assigned			
Animal services	-	-	-
Subsequent year's budget	408,000	-	-
Capital projects	200,000	-	-
Unassigned (deficit)	15,741,671	-	-
<b>Total fund balances (deficit)</b>	<b>16,800,428</b>	<b>10,021,157</b>	<b>3,961,010</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 30,735,084</b>	<b>\$ 10,710,547</b>	<b>\$ 9,771,279</b>

Tort Liability Fund	Other Governmental Funds	Total Governmental Funds
\$ 111,943	\$ 43,168,967	\$ 60,226,377
4,194,308	17,241,294	45,840,606
7,700	7,365,922	15,438,041
-	-	1,151,263
-	-	399,417
-	1,078,876	1,078,876
-	720,000	720,000
-	216,196	267,536
-	492,167	492,167
-	-	200,000
<b>\$ 4,313,951</b>	<b>\$ 70,283,422</b>	<b>\$ 125,814,283</b>
\$ 184,663	\$ 4,774,329	\$ 6,388,453
-	1,078,778	1,987,449
-	1,151,263	1,151,263
-	52,350	52,350
-	399,417	399,417
-	72,733	72,733
<b>184,663</b>	<b>7,528,870</b>	<b>10,051,665</b>
3,993,660	14,736,136	36,825,979
-	928,120	928,120
<b>3,993,660</b>	<b>15,664,256</b>	<b>37,754,099</b>
<b>4,178,323</b>	<b>23,193,126</b>	<b>47,805,764</b>
-	216,196	267,536
-	492,167	492,167
-	-	399,417
-	1,810,508	1,810,508
-	919,255	919,255
-	10,275,651	10,275,651
-	5,644,163	15,665,320
-	9,427,984	9,427,984
-	1,462,086	1,462,086
-	358,342	358,342
-	1,051,745	1,051,745
-	2,353,371	6,314,381
135,628	-	135,628
-	8,968,378	8,968,378
-	671,400	671,400
-	138,832	138,832
-	270	270
-	273,189	273,189
-	486,851	486,851
-	-	408,000
-	2,968,462	3,168,462
-	(428,554)	15,313,117
<b>135,628</b>	<b>47,090,296</b>	<b>78,008,519</b>
<b>\$ 4,313,951</b>	<b>\$ 70,283,422</b>	<b>\$ 125,814,283</b>

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, 2018**

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**Reconciliation to Government-Wide Statement of Net Position:**

Total Governmental Fund Balances \$ 78,008,519

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. 262,710,504  
Less internal service funds (45,574)

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 928,120

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. (140,680,989)  
Less internal service funds 1,512,334

Net pension liability for IMRF is shown as liability on the statement of net position (7,345,599)

Other post-employment benefits are shown as a liability on the statement of net position (6,383,155)

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 460,329  
Deferred outflows - pensions 7,136,989  
Deferred inflows - pensions (25,130,228)  
Deferred inflows - other post employment benefits (109,770)

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. 3,920,580

**Net Position of Governmental Activities \$ 174,982,060**

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

For The Year Ended September 30, 2018

	General Fund	Public Safety Sales Tax Fund
<b>Revenues</b>		
Taxes	\$ 24,483,414	\$ 28,670,879
Intergovernmental	11,683,491	21,312
Charges for services	8,345,546	-
Fines and forfeitures	4,786,110	-
Licenses and permits	690,525	-
Investment income	265,084	29,662
Miscellaneous	191,983	870
<b>Total revenues</b>	<b>50,446,153</b>	<b>28,722,723</b>
<b>Expenditures</b>		
Current:		
General government	14,294,498	-
Public safety	21,766,288	20,277,444
Highway and streets	-	-
Health and welfare	-	-
Judicial	11,985,232	4,894,621
Debt service:		
Principal	18,179	82,745
Interest	971	4,291
Capital outlay	398,466	-
<b>Total expenditures</b>	<b>48,463,634</b>	<b>25,259,101</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,982,519</b>	<b>3,463,622</b>
<b>Other financing sources (uses)</b>		
Property sales	61,446	-
Transfers in	1,464,708	-
Transfers (out)	(1,140,043)	(5,176,425)
Issuance of capital lease obligation	-	-
<b>Total other financing sources (uses)</b>	<b>386,111</b>	<b>(5,176,425)</b>
<b>Net change in fund balances</b>	<b>2,368,630</b>	<b>(1,712,803)</b>
<b>Fund balances, beginning of period, as previously stated</b>	<b>13,322,684</b>	<b>11,733,960</b>
<b>Prior period adjustment</b>	<b>1,109,114</b>	<b>-</b>
<b>Fund balance, beginning, as restated</b>	<b>14,431,798</b>	<b>11,733,960</b>
<b>Fund balances, ending</b>	<b>\$ 16,800,428</b>	<b>\$ 10,021,157</b>

Illinois Municipal Retirement Fund	Tort Liability Fund	Other Governmental Funds	Total Governmental Funds
\$ 6,430,223	\$ 4,018,789	\$ 17,484,075	\$ 81,087,380
1,683,199	7,443	17,681,108	31,076,553
-	-	14,926,694	23,272,240
-	-	731,036	5,517,146
-	-	2,110,528	2,801,053
-	-	49,286	344,032
445,278	155,951	829,650	1,623,732
8,558,700	4,182,183	53,812,377	145,722,136
634,067	2,646,980	4,631,061	22,206,606
4,276,228	-	10,283,700	56,603,660
221,560	-	5,919,133	6,140,693
955,409	-	9,930,359	10,885,768
1,280,709	-	5,701,053	23,861,615
-	-	12,180,249	12,281,173
-	-	4,154,659	4,159,921
-	-	4,573,880	4,972,346
7,367,973	2,646,980	57,374,094	141,111,782
1,190,727	1,535,203	(3,561,717)	4,610,354
-	-	243,000	304,446
-	-	14,578,644	16,043,352
-	(1,114,784)	(9,599,544)	(17,030,796)
-	-	202,545	202,545
-	(1,114,784)	5,424,645	(480,453)
1,190,727	420,419	1,862,928	4,129,901
2,770,283	(284,791)	42,685,605	70,227,741
-	-	2,541,763	3,650,877
2,770,283	(284,791)	45,227,368	73,878,618
\$ 3,961,010	\$ 135,628	\$ 47,090,296	\$ 78,008,519

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, 2018**

**Reconciliation to Government-Wide Statement of Activities:**

Net Change in Fund Balances - Total Governmental Funds	\$ 4,129,901
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	4,972,346
Less: Some items are reported as capital outlay but are not capitalized	(3,258,907)
Depreciation is reported in the government-wide statements	(14,379,455)
Add: Depreciation recorded in the internal services fund	26,531
Capital assets transferred out of the Central Services internal services fund	<u>519,389</u>
	(12,120,096)
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense.	(285,088)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(410,297)
The change in deferred outflows of resources is reported only in the statement of activities.	
Deferred outflows - other post-employment benefits	460,329
Deferred outflows - IMRF	(17,411,257)
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.	11,828,628
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.	1,128,455
The change in net pension liability for IMRF is reported only in the statement of activities.	33,975,868
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	(109,770)
Deferred inflows - IMRF	(21,904,879)
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.	2,859,695
Changes in net other post-employment benefits and early retirement incentives are reported only in the statement of activities	
Net other post-employment benefit obligation (OPEB)	(442,963)
Early retirement incentive	<u>380,982</u>
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 2,079,508</u></b>

See accompanying notes to financial statements.

**County of Winnebago, Illinois**  
**Statement of Net Position**  
**Proprietary Funds**

**As of September 30, 2018**

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
<b>Assets and deferred outflows of resources</b>				
<b>Current assets</b>				
Cash and investments	\$ 348,932	\$ 489,538	\$ 838,470	\$ 4,795,867
Receivables, net	7,894,518	-	7,894,518	930,604
Receivable from other governments	3,414	-	3,414	1,958
Prepaid items	-	-	-	159,956
Inventory	105,634	-	105,634	-
<b>Total current assets</b>	<b>8,352,498</b>	<b>489,538</b>	<b>8,842,036</b>	<b>5,888,385</b>
<b>Noncurrent assets</b>				
Restricted cash and investments	59,069	-	59,069	-
Restricted net pension asset	1,016,894	-	1,016,894	-
Capital assets not being depreciated	265,268	-	265,268	-
Capital assets being depreciated, net	4,111,456	2,838,235	6,949,691	45,574
<b>Total noncurrent assets</b>	<b>5,452,687</b>	<b>2,838,235</b>	<b>8,290,922</b>	<b>45,574</b>
<b>Total assets</b>	<b>13,805,185</b>	<b>3,327,773</b>	<b>17,132,958</b>	<b>5,933,959</b>
<b>Deferred outflows of resources</b>				
Other post-employment benefit items	55,229	-	55,229	-
Pension items - IMRF	499,261	-	499,261	-
<b>Total deferred outflows of resources</b>	<b>554,490</b>	<b>-</b>	<b>554,490</b>	<b>-</b>
<b>Total asset and deferred outflows of resources</b>	<b>\$ 14,359,675</b>	<b>\$ 3,327,773</b>	<b>\$ 17,687,448</b>	<b>\$ 5,933,959</b>
<b>Liabilities, deferred inflows of resources, and net position</b>				
<b>Current liabilities</b>				
Accounts payable	\$ 1,485,230	\$ 26,906	\$ 1,512,136	\$ 478,172
Accrued payroll	140,805	-	140,805	-
Accrued interest payable	6,028	-	6,028	-
Payable to other governments	906,014	-	906,014	-
Claims payable	-	-	-	1,512,334
Unearned revenue	-	-	-	22,873
Current portion of long-term liabilities	382,150	-	382,150	-
<b>Total current liabilities</b>	<b>2,920,227</b>	<b>26,906</b>	<b>2,947,133</b>	<b>2,013,379</b>
<b>Noncurrent liabilities</b>				
Compensated absences	165,316	-	165,316	-
Bonds payable	648,950	-	648,950	-
Other post-employment benefit obligation	765,839	-	765,839	-
<b>Total noncurrent liabilities</b>	<b>1,580,105</b>	<b>-</b>	<b>1,580,105</b>	<b>-</b>
<b>Total liabilities</b>	<b>4,500,332</b>	<b>26,906</b>	<b>4,527,238</b>	<b>2,013,379</b>
<b>Deferred inflows of resources</b>				
Property taxes levied for next period	1,829,520	-	1,829,520	-
Other post-employment benefit items	13,170	-	13,170	-
Pension items - IMRF	2,657,956	-	2,657,956	-
<b>Total deferred inflows of resources</b>	<b>4,500,646</b>	<b>-</b>	<b>4,500,646</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>9,000,978</b>	<b>26,906</b>	<b>9,027,884</b>	<b>2,013,379</b>
<b>Net position</b>				
Net investment in capital assets	3,534,681	2,838,235	6,372,916	45,574
Restricted for net pension asset	1,016,894	-	1,016,894	-
Restricted for patient funds - expendable	59,069	-	59,069	-
Unrestricted	748,053	462,632	1,210,685	3,875,006
<b>Total net position</b>	<b>5,358,697</b>	<b>3,300,867</b>	<b>8,659,564</b>	<b>3,920,580</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 14,359,675</b>	<b>\$ 3,327,773</b>	<b>\$ 17,687,448</b>	<b>\$ 5,933,959</b>

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, 2018**

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
<b>Operating revenues</b>				
Charges for services	\$ 12,666,397	\$ 512,472	\$ 13,178,869	\$ 19,443,415
Other	42,061	11,141	53,202	970,556
<b>Total operating revenues</b>	12,708,458	523,613	13,232,071	20,413,971
<b>Operating expenses</b>				
Personnel	9,117,536	-	9,117,536	-
Supplies and services	6,503,758	247,178	6,750,936	18,169,574
Depreciation	447,469	223,809	671,278	26,531
<b>Total operating expenses</b>	16,068,763	470,987	16,539,750	18,196,105
<b>Operating income (loss)</b>	(3,360,305)	52,626	(3,307,679)	2,217,866
<b>Non-operating revenues (expenses)</b>				
Property taxes	1,843,415	-	1,843,415	-
Investment income	25	-	25	-
Interest and fiscal expense	(14,604)	-	(14,604)	-
<b>Net non-operating revenues (expenses)</b>	1,828,836	-	1,828,836	-
<b>Income (loss) before transfers</b>	(1,531,469)	52,626	(1,478,843)	2,217,866
<b>Transfers</b>				
Transfers in	-	-	-	641,829
<b>Total transfers</b>	-	-	-	641,829
<b>Net increase (decrease) in net position</b>	(1,531,469)	52,626	(1,478,843)	2,859,695
<b>Net position, beginning</b>				
as previously stated	7,432,519	3,248,241	10,680,760	1,060,885
Prior period adjustment	(542,353)	-	(542,353)	-
<b>Total net position, beginning</b>				
as restated	6,890,166	3,248,241	10,138,407	1,060,885
<b>Total net position, end of period</b>	\$ 5,358,697	\$ 3,300,867	\$ 8,659,564	\$ 3,920,580

See accompanying notes to financial statements.

# County of Winnebago, Illinois

## Statement of Cash Flows

### Proprietary Funds

For The Year Ended September 30, 2018

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
<b>Cash flows from operating activities</b>				
Cash receipts from customers and users	\$ 12,725,939	\$ 523,613	\$ 13,249,552	\$ 3,786,246
Receipts from interfund services	-	-	-	15,370,754
Cash receipts from other sources	-	-	-	967,746
Cash paid to employees	(9,117,536)	-	(9,117,536)	-
Cash paid to vendors	(5,638,388)	(251,256)	(5,889,644)	(18,914,617)
<b>Net cash from operating activities</b>	<b>(2,029,985)</b>	<b>272,357</b>	<b>(1,757,628)</b>	<b>1,210,129</b>
<b>Cash flows from noncapital financing activities</b>				
Property taxes	1,843,415	-	1,843,415	-
<b>Net cash from noncapital financing activities</b>	<b>1,843,415</b>	<b>-</b>	<b>1,843,415</b>	<b>-</b>
<b>Cash flows from capital and related financing activities</b>				
Principal paid on long-term debt	(185,212)	-	(185,212)	-
Interest paid on long-term debt	(26,893)	-	(26,893)	-
Cash transferred in for capital assets	-	-	-	519,389
Capital acquisitions	(49,789)	-	(49,789)	(43,949)
<b>Net cash from capital and related financing activities</b>	<b>(261,894)</b>	<b>-</b>	<b>(261,894)</b>	<b>475,440</b>
<b>Cash flows from investing activities</b>				
Sales of investments	4,711	-	4,711	-
Interest and dividends	25	-	25	-
<b>Net cash from investing activities</b>	<b>4,736</b>	<b>-</b>	<b>4,736</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(443,728)</b>	<b>272,357</b>	<b>(171,371)</b>	<b>1,685,569</b>
Cash and cash equivalents, beginning of period	792,660	217,181	1,009,841	3,110,298
<b>Cash and cash equivalents, end of period</b>	<b>\$ 348,932</b>	<b>\$ 489,538</b>	<b>\$ 838,470</b>	<b>\$ 4,795,867</b>

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

**For The Year Ended September 30, 2018**

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Street Fund	Total	Internal Service Funds
<b>Reconciliation of operating income (loss) to net cash from operating activities</b>				
Operating income (loss)	\$ (3,360,305)	\$ 52,626	\$ (3,307,679)	\$ 2,217,866
Adjustments to reconcile operating income to net cash from operating activities:				
Transfers in to move capital and benefits out of fund	-	-	-	641,829
Depreciation	447,469	223,809	671,278	26,531
Changes in assets, deferred outflows, liabilities, and deferred inflows:				
Receivables from other governments	(147)	-	(147)	230
Accounts receivable	17,628	-	17,628	(373,095)
Prepays	-	-	-	(116,446)
Inventory	1,746	-	1,746	-
Accounts payable	583,340	(4,078)	579,262	(102,052)
Accrued payroll	(11,095)	-	(11,095)	(13,913)
Payable to other governments	157,105	-	157,105	(38,800)
Claims payable	-	-	-	(641,859)
Interfunds	-	-	-	(202,948)
Unearned revenue	-	-	-	(13,441)
Compensated absences payable	(81,805)	-	(81,805)	(54,927)
Early retirement incentive	(147,728)	-	(147,728)	(15,550)
Net pension liability/(asset)	(3,979,012)	-	(3,979,012)	(334,679)
Other postemployment benefit obligation	53,145	-	53,145	(14,140)
Deferred outflows of resources- other post-employment benefit obligation	13,170	-	13,170	-
Deferred outflows and inflows of resources- pension benefits - IMRF	4,276,504	-	4,276,504	245,523
<b>Net cash from operating activities</b>	<b>\$ (2,029,985)</b>	<b>\$ 272,357</b>	<b>\$ (1,757,628)</b>	<b>\$ 1,210,129</b>
<b>NONCASH TRANSACTION:</b>				
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, 2018

	Agency Funds
<b>Assets</b>	
Cash	\$ 23,696,651
Investments	2,023,156
Accrued interest on investments	4,458
Other receivables	250,021
<b>Total assets</b>	<b>\$ 25,974,286</b>
<b>Liabilities</b>	
Accounts payable	\$ 41,108
Due to taxing districts	13,447,669
Due to other governmental units and agencies	4,364,052
Trust deposits	347,131
Bail bond deposits	5,373,496
Due to others	2,400,830
<b>Total liabilities</b>	<b>\$ 25,974,286</b>

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, 2018

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## COUNTY OF WINNEBAGO, ILLINOIS

### INDEX TO NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended September 30, 2018

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# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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## **NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

### **A. REPORTING ENTITY**

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

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

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

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

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### **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

#### ***Government-Wide Financial Statements***

In June 2015, the GASB issued Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions, as amended*, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. This statement was implemented October 1, 2017. See Note IV. K. regarding the restatement amounts related to the implementation of this standard.

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, 2018

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### **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, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- 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, 2018

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

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### **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
	Check Offender Program

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

---

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

**Fund Financial Statements (cont.)**

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

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

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

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, 2018

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

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

#### ***Fund Financial Statements (cont.)***

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

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

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

#### ***Government-Wide Financial Statements***

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

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

#### ***Fund Financial Statements***

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when both measurable and available. During 2018, 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 and one year 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 90 days for all other amounts. The impact of this voluntary change in accounting policy on the governmental fund financial statements resulted in a material restatement as described in Note IV. K.

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, 2018

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

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

#### ***Fund Financial Statements*** (cont.)

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

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

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

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

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

#### ***All Financial Statements***

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

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

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### ***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, 2018

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## **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, 2018, 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, 2018

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

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### ***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 2017 property tax levy is recorded as revenue in fiscal year 2018. Since the 2018 property tax levy is levied to finance the operations of fiscal year 2019, the 2018 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.

In addition, the county is reporting a restricted net pension asset for the business-type activities. See Note V. A.

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

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***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, 2018

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## **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, 2018 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 \$3,238,316 for the governmental activities and \$206,645 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, 2018

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

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### ***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 \$3,656,457.

#### ***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, 2018

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

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### ***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, 2018

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## **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, 2018

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

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### 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	\$ 103,421,103
Plus: Issue premium amortized against interest expense	5,805,176
Less: Deferred charge on refunding	(1,994,942)
Capital lease obligations	4,665,681
Accrued liabilities	1,013,265
Commitment – Rockford Park District	500,000
Commitment – Reclaiming First Initiative	5,600,000
Commitment – Rock Valley College	750,000
Commitment – City of Rockford	3,680,000
Commitment – Greater Rockford Airport Authority	9,187,732
Commitment – Rockford Public School District	200,000
Commitment – Bergstrom	250,000
Claims and judgments	3,883,675
Compensated absences	3,238,316
Early retirement incentive payable	380,983
Bank loan payable	<u>100,000</u>
 Combined Adjustment for Long-Term Liabilities	 <u>\$ 140,680,989</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, 2018

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

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***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 capital lease obligations	\$ (202,545)
Bond and debt certificate repayment	9,529,788
Bank loan obligation	100,000
Lease obligations repayment	502,089
Commitment – Bergstrom, Inc. issued	(250,000)
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	989,296
Commitment – Rockford School District repayment	<u>200,000</u>
Combined Adjustment for Long-Term Liabilities	<u>\$ 11,828,628</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 (less \$54,927 transferred from internal services fund)	\$ (29,290)
Claims and judgments (less \$641,859 recorded in the internal services fund)	625,438
Accrued liabilities	20,679
Amortization of deferred charge on refunding	(375,925)
Amortization of bond premium	<u>887,553</u>
Combined Adjustment for Other Expenses	<u>\$ 1,128,455</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. DEFICIT BALANCES**

At September 30, 2018, the following individual funds have deficit balances:

Fund	Amount	Reason
Court Automation Fee	\$ 190,937	Costs exceed accumulated revenues
Historical Museum	12,767	Costs exceed accumulated revenues
Victim Impact Panel Fee	4,520	Costs exceed accumulated revenues
Deferred Prosecution Program	125,505	Costs exceed accumulated revenues
Children’s Advocacy Project	15,327	Costs exceed accumulated revenues
FEMA Grant	4,491	Costs exceed accumulated revenues
Law Library	73,244	Costs exceed accumulated revenues
2015A Debt Certificates	750	Costs exceed accumulated revenues
2013E Debt Certificates	798	Costs exceed accumulated revenues
2012A General Obligation Refunding Bonds	1,763	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	\$ 91,300,652	\$ 95,224,072	Custodial credit
Illinois Funds	338,938	340,941	Credit
<b>Total Cash and Investments</b>	<b>\$ 91,639,590</b>	<b>\$ 95,565,013</b>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 65,860,714		
Restricted cash and investments	59,069		
Per statement of fiduciary assets and liabilities – agency funds	25,719,807		
<b>Total Cash and Investments</b>	<b>\$ 91,639,590</b>		

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

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### **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, 2018.

#### ***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, 2018, the county does not have any deposits exposed to custodial credit risk.

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

As of September 30, 2018, 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, 2018.

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**B. RECEIVABLES**

All of the receivables are expected to be collected within one year except for \$939,488 of the \$1,078,876 long-term notes receivable reported in the Community Development Block Grants Fund and the long-term receivable reported in the Host Fee Fund in the amount of \$720,000.

	<u>General Fund</u>	<u>Public Safety Sales Tax Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Tort Liability Fund</u>	<u>Nonmajor Governmental Fund</u>
Receivables					
Real estate taxes	\$ 13,186,170	\$ -	\$ 6,038,087	\$ 4,234,648	\$ 15,588,912
Accounts and other	5,337,201	26,053	283	-	1,801,233
Receivables from other governments	<u>754,805</u>	<u>7,296,752</u>	<u>12,862</u>	<u>7,700</u>	<u>7,365,922</u>
Gross Receivables	19,278,176	7,322,805	6,051,232	4,242,348	24,756,067
Allowance for uncollectible accounts	<u>(125,619)</u>	<u>-</u>	<u>(57,171)</u>	<u>(40,340)</u>	<u>(148,851)</u>
Net Total Receivables	<u>\$ 19,152,557</u>	<u>\$ 7,322,805</u>	<u>\$ 5,994,061</u>	<u>\$ 4,202,008</u>	<u>\$ 24,607,216</u>
				Total Business- type Activities	
	<u>Internal Service Fund</u>	<u>Total Govern- mental Activities</u>	<u>River Bluff Nursing Home</u>		
Receivables					
Real estate taxes	\$ -	\$ 39,047,817	\$ 1,939,887	\$ 1,939,887	
Accounts and other	930,604	8,277,122	7,470,181	7,470,181	
Receivables from other governments	<u>1,958</u>	<u>15,978,251</u>	<u>3,414</u>	<u>3,414</u>	
Gross Receivables	932,562	63,303,190	9,413,482	9,413,482	
Allowance for uncollectible accounts	<u>-</u>	<u>(371,981)</u>	<u>(1,515,550)</u>	<u>(1,515,550)</u>	
Net Total Receivables	<u>\$ 932,562</u>	<u>\$ 62,931,209</u>	<u>\$ 7,897,932</u>	<u>\$ 7,897,932</u>	

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**B. RECEIVABLES (cont.)**

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

	Deferred Inflows of Resources		Liabilities	
	Unavailable Revenue	Property Taxes Levied for Next Period	Unearned Revenue	Totals
Property taxes receivable	\$ -	\$ 36,825,979	\$ -	\$ 36,825,979
Host fees	720,000	-	-	720,000
Grants	208,120	-	-	208,120
Health receivables	-	-	52,350	52,350
	<u>\$ 928,120</u>	<u>\$ 36,825,979</u>	<u>\$ 52,350</u>	<u>\$ 37,806,449</u>
Total Unearned/Unavailable Revenue for Governmental Funds	<u>\$ 928,120</u>	<u>\$ 36,825,979</u>	<u>\$ 52,350</u>	<u>\$ 37,806,449</u>

**C. RESTRICTED ASSETS**

Restricted assets of \$59,069 consist of patient trust funds being held by the county for residents of the River Bluff Nursing Home.

In addition, restricted net assets in the amount of \$1,016,894 have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits. See Note V.A. for further information.

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**D. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2018 was as follows:

	<u>Beginning Balance*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 20,877,619	\$ -	\$ -	\$ 20,877,619
Construction in progress	<u>1,030,944</u>	<u>615,911</u>	<u>(49,342)</u>	<u>1,597,513</u>
Total Capital Assets Not Being Depreciated	<u>21,908,563</u>	<u>615,911</u>	<u>(49,342)</u>	<u>22,475,132</u>
Capital assets being depreciated				
Buildings and improvements	221,455,947	436,784	-	221,892,731
Land improvements	579,299	-	-	579,299
Machinery, equipment, and furniture	44,333,875	738,519	(753,207)	44,319,187
Infrastructure	<u>194,963,405</u>	<u>15,516</u>	<u>-</u>	<u>194,978,921</u>
Total Capital Assets Being Depreciated	<u>461,330,526</u>	<u>1,190,819</u>	<u>(753,207)</u>	<u>461,770,138</u>
Less: Accumulated depreciation for				
Buildings and improvements	(85,689,497)	(5,608,784)	-	(91,298,281)
Land improvements	(159,969)	(20,736)	-	(180,705)
Machinery, equipment, and furniture	(27,341,253)	(2,799,825)	468,119	(29,672,959)
Infrastructure	<u>(94,432,711)</u>	<u>(5,950,110)</u>	<u>-</u>	<u>(100,382,821)</u>
Total Accumulated Depreciation	<u>(207,623,430)</u>	<u>(14,379,455)</u>	<u>468,119</u>	<u>(221,534,766)</u>
Total Capital Assets Being Depreciated, Net	<u>253,709,096</u>	<u>(13,188,636)</u>	<u>(285,088)</u>	<u>240,235,372</u>
 Total Governmental Activities Capital Assets Net of Depreciation	 <u>\$ 275,617,659</u>	 <u>\$ (12,572,725)</u>	 <u>\$ (334,430)</u>	 <u>\$ 262,710,504</u>

\* Beginning balance of capital assets has been restated for \$3,305,864 due to radio dispatch equipment purchased under capital leases during 2017. Beginning capital leases were also restated. See Note IV. F.

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**D. CAPITAL ASSETS (cont.)**

Depreciation expense was charged to functions as follows:

**Governmental Activities**

General government	\$ 787,021
Public safety	5,717,592
Highways and streets, including depreciation of general infrastructure assets	6,787,806
Health and welfare	82,746
Judicial	977,759
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	<u>26,531</u>
<b>Total Governmental Activities Depreciation Expense</b>	<b><u>\$ 14,379,455</u></b>

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-type Activities</b>				
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	2,221,785	49,878	(76,401)	2,195,262
Total Capital Assets Being Depreciated	<u>18,672,694</u>	<u>49,878</u>	<u>(76,401)</u>	<u>18,646,171</u>
Less: Accumulated depreciation for				
Buildings and improvements	(9,105,925)	(584,354)	-	(9,690,279)
Machinery, equipment, and furniture	(1,995,678)	(86,924)	(76,401)	(2,006,201)
Total Accumulated Depreciation	<u>(11,101,603)</u>	<u>(671,278)</u>	<u>(76,401)</u>	<u>(11,696,480)</u>
Total Capital Assets Being Depreciated, Net	<u>7,571,091</u>	<u>(621,400)</u>	<u>-</u>	<u>6,949,691</u>
<b>Business-type Capital Assets, Net of Depreciation</b>	<b><u>\$ 7,836,359</u></b>	<b><u>\$ (621,400)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,214,959</u></b>

Depreciation expense was charged to functions as follows:

**Business-type Activities**

Nursing home	\$ 447,469
Court street activities	<u>223,809</u>
<b>Total Business-type Activities Depreciation Expense</b>	<b><u>\$ 671,278</u></b>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**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	Nonmajor governmental funds	\$ 1,151,263
Total – Fund Financial Statements		1,151,263
Add: Interfund advances		399,417
Less: Fund eliminations		(1,550,680)
Total Government-wide Financial Statements		\$ -

All amounts are expected to be repaid within one year.

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

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

***Advances***

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

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental funds	\$ 399,417
Total – Fund Financial Statements		\$ 399,417

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, 2018

**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	\$ 337,622	Court security reimbursement
General Fund	Nonmajor Fund	580,000	Support General Fund operations
General Fund	Nonmajor Fund	300,000	Support General Fund operations
General Fund	Nonmajor Fund	247,086	Excess collections from fees to support the General Fund
Nonmajor Fund	General Fund	23,000	Operating subsidy
Nonmajor Fund	General Fund	51,600	Operating subsidy
Nonmajor Fund	General Fund	20,118	Grant cash match
Nonmajor Fund	General Fund	23,993	Grant cash match
Nonmajor Fund	General Fund	2,046	Establish new fund for State's Attorney Check Offender Fund
Nonmajor Fund	General Fund	31,842	Grant funds
Internal Services Fund	General Fund	987,444	Transfer information technology and public safety building operations to the General Fund
Nonmajor Fund	Public Safety Sales Tax Fund	5,176,425	Debt service
Nonmajor Fund	Tort Liability Fund	1,114,784	Debt service
Nonmajor Fund	Nonmajor Fund	103,578	County share of the GIS cost
Nonmajor Fund	Nonmajor Fund	10,130	Establish new fund for State's Attorney federal forfeiture
Nonmajor Fund	Nonmajor Fund	12,029	Establish new fund for State's Attorney state drug seizure
Nonmajor Fund	Nonmajor Fund	35,000	Host fees to fund historical museum
Nonmajor Fund	Nonmajor Fund	265,004	Host fees to water fund
Nonmajor Fund	Nonmajor Fund	100,000	Host fees to Health Department for blight reduction
Nonmajor Fund	Nonmajor Fund	235,000	Host fees to fund county highway capital improvements
Nonmajor Fund	Nonmajor Fund	30,000	Transfer donation to Animal Services fund
Nonmajor Fund	Nonmajor Fund	3,860,169	Debt service
Nonmajor Fund	Nonmajor Fund	<u>3,483,926</u>	Debt service residual balances
Total – Fund Financial Statements		17,030,796	
Less: Fund eliminations		(16,043,352)	
Less: Government-wide eliminations		<u>(987,444)</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, 2018

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

**F. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended September 30, 2018 was as follows:

	Beginning Balance (as restated)*	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
Bonds and Debt Certificates Payable					
General obligation debt certificates	\$ 16,480,891	\$ -	\$ 2,154,788	\$ 14,326,103	\$ 2,216,907
Alternate revenue bonds	96,470,000	-	7,375,000	89,095,000	7,575,000
Add unamortized premium	<u>6,692,729</u>	<u>-</u>	<u>887,553</u>	<u>5,805,176</u>	<u>-</u>
Total Bonds and Debt Certificates Payable	<u>119,643,620</u>	<u>-</u>	<u>10,417,341</u>	<u>109,226,279</u>	<u>9,791,907</u>
Other Liabilities					
Capital lease obligations	4,965,225	202,545	502,089	4,665,681	717,310
Bank loan	200,000	-	100,000	100,000	100,000
Claims and judgments	5,150,972	16,995,581	18,262,878	3,883,675	-
Commitment – Rockford Park District	600,000	-	100,000	500,000	100,000
Commitment – Reclaiming First Initiative	5,950,000	-	350,000	5,600,000	350,000
Commitment – Rock Valley College	800,000	-	50,000	750,000	50,000
Commitment – City of Rockford	4,140,000	-	460,000	3,680,000	460,000
Commitment – Greater Rockford Airport Authority	10,177,028	-	989,296	9,187,732	565,312
Commitment – Rockford Public School District	400,000	-	200,000	200,000	200,000
Commitment – Bergstrom, Inc.	-	250,000	-	250,000	125,000
Compensated absences	3,263,953	2,263,445	2,289,082	3,238,316	647,663
Early retirement incentive	761,965	-	380,982	380,983	380,983
Other post-employment benefit obligations	5,940,193	839,649	396,687	6,383,155	-
Net pension liability	<u>41,656,146</u>	<u>-</u>	<u>34,310,547</u>	<u>7,345,599</u>	<u>-</u>
Total Other Liabilities	<u>84,005,482</u>	<u>20,551,220</u>	<u>58,391,561</u>	<u>46,165,141</u>	<u>3,696,268</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 203,649,102</u>	<u>\$ 20,551,220</u>	<u>\$ 68,808,902</u>	<u>\$ 155,391,420</u>	<u>\$ 13,488,175</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**F. LONG-TERM OBLIGATIONS (cont.)**

	Beginning Balance (as restated)*	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>BUSINESS-TYPE ACTIVITIES</b>					
Debt Certificates Payable					
General obligation	\$ 989,109	\$ -	\$ 185,212	\$ 803,897	\$ 193,093
Add unamortized premium	49,045	-	10,899	38,146	-
Total Bonds Payable	<u>1,038,154</u>	<u>-</u>	<u>196,111</u>	<u>842,043</u>	<u>193,093</u>
Other Liabilities					
Compensated absences	288,360	93,243	174,958	206,645	41,329
Early retirement incentive	295,456	-	147,728	147,728	147,728
Other post-employment benefit obligations	712,693	100,740	47,594	765,839	-
Total Other Liabilities	<u>1,296,509</u>	<u>193,983</u>	<u>370,280</u>	<u>1,120,212</u>	<u>189,057</u>
Total Business-type Activities					
Long-Term Liabilities	<u>\$ 2,334,663</u>	<u>\$ 193,983</u>	<u>\$ 566,391</u>	<u>\$ 1,962,255</u>	<u>\$ 382,150</u>

\* Beginning balance of other post-employment benefit obligations has been restated for implementation of GASB No. 75. See Note IV. K. In addition, the beginning balance of capital lease obligations has been restated for a \$3,305,864 radio dispatch equipment lease of which capital assets were also restated. See Note IV. D.

Additional information on the net pension liability (asset) 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 9-30-18
<b>Governmental Activities</b>					
<b>General Obligation Debt</b>					
Series 2008 Certificates	9/4/08	12/30/18	2.80 – 3.85%	\$ 2,675,000	\$ 440,000
Series 2012A Certificates	5/15/12	12/30/21	3.00%	500,000	216,103
Series 2012E Certificates	8/15/12	10/30/22	2.00 - 3.00%	2,800,000	1,520,000
Series 2013C Certificates	2/7/13	12/30/26	3.00 - 5.00%	6,325,000	5,355,000
Series 2013E Certificates	10/30/13	12/30/28	3.25%	4,000,000	3,210,000
Series 2015A Certificates	6/29/15	12/30/24	4.00%	3,085,000	2,365,000
Series 2017A Certificates	3/14/17	12/30/20	2.00%	1,620,000	<u>1,220,000</u>
Total Governmental Activities – General Obligation Debt Certificates					<u>\$ 14,326,103</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**F. LONG-TERM OBLIGATIONS (cont.)**

**General Obligation Debt Certificates (cont.)**

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 9-30-18
General Obligation Debt Series 2012A Certificates	5/15/12	12/30/21	3.00%	\$ 1,860,000	\$ 803,897

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
2019	\$ 2,216,907	\$ 457,887	\$ 193,093	\$ 21,221
2020	1,832,966	393,006	197,034	15,369
2021	1,905,085	336,479	204,915	9,339
2022	1,536,145	281,317	208,855	3,133
2023	1,535,000	231,669	-	-
2024 – 2028	4,940,000	442,050	-	-
2029	360,000	5,850	-	-
<b>Totals</b>	<b>\$ 14,326,103</b>	<b>\$ 2,148,258</b>	<b>\$ 803,897</b>	<b>\$ 49,062</b>

**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
	Court Automation, Document Storage Fees	\$ 617,100	12/30/19	\$ 769,750	\$ 615,800	80.2%
2010C	Sales Tax (Quarter Cent)	3,610,669	12/30/29	3,563,010	316,713	101.3%
2012B	9-1-1 Surcharges	942,675	12/30/19	586,219	468,975	160.8%
2012C	State Income Tax	1,885,100	12/30/24	1,650,938	264,150	114.2%
	Federal Aid Matching Property Taxes and Motor Fuel Tax	6,392,438	12/30/23	5,488,875	1,045,500	116.5%
2012D	Special Service Area Taxes	5,383,653	12/30/31	1,639,608	123,744	328.4%
2012G	Host Fees	2,101,200	12/30/31	667,800	50,400	314.6%
2013A	Public Safety Sales Tax	36,824,550	12/30/24	18,971,194	1,977,100	194.1%
2013B	Public Safety Sales Tax	4,962,500	12/30/22	7,957,143	1,025,250	62.4%
2016A	Public Safety Sales Tax	3,230,500	12/30/25	720,650	99,400	448.3%
	Public Safety Sales Tax, Quarter Cent Sales Tax	5,052,750	12/30/26	11,743,050	1,423,400	43.0%
2016D	Public Safety Sales Tax, Quarter Cent Sales Tax	26,688,938	12/30/34	11,893,651	656,450	224.4%
2016E	Matching Tax and Motor Fuel Tax	3,247,775	12/30/22	3,555,248	141,800	91.4%
2017B	Quarter Cent Sales Tax	11,553,675	12/30/29	14,662,024	494,871	78.8%

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**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 9-30-18</u>
Governmental-type Activities					
Alternate Revenue Bonds					
Series 2009A Court Automation Alternative Revenue Sources	3/30/09	12/30/19	3.00 - 4.00%	\$ 5,100,000	\$ 605,000
Series 2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds	9/2/10	12/30/29	1.00 - 5.125%	4,000,000	2,770,000
Series 2012F General Obligation Alternative Revenue Sources	1/8/12	12/31/31	2.00 - 3.00%	4,320,000	4,320,000
Series 2012G General Obligation Alternative Revenue Source	11/8/12	12/30/31	3.00%	1,680,000	<u>1,680,000</u>
Sub-total Governmental-type Activities – Alternate Revenue Bonds					<u>9,375,000</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**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 9-30-18</u>
Governmental-type Activities					
Alternate Revenue Bonds – Refunding					
Series 2012B 911 Surcharge Refunding Alternate Revenue Sources	5/15/12	12/30/19	3.00%	\$ 2,975,000	\$ 915,000
Series 2012C State Income Tax Alternate Revenue Sources	5/15/12	12/30/24	3.00%	3,285,000	1,700,000
Series 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	5/15/12	12/31/23	2.00 - 3.00%	8,400,000	4,965,000
Series 2013A Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/24	3.00 - 5.00%	35,500,000	30,505,000
Series 2013B Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/22	2.00 - 4.00%	5,360,000	4,515,000
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	3,035,000
Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source	6/14/2017	12/30/29	2.00-5.00%	9,080,000	<u>8,945,000</u>
Sub-total Governmental-type Activities – Bonds - Refunding					<u>79,720,000</u>
Total Alternative Revenue Bonds					<u>\$ 89,095,000</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**F. LONG-TERM OBLIGATIONS (cont.)**

**Alternative Revenue Bonds Payable (cont.)**

<u>September 30,</u>	Governmental Activities Alternate Revenue Bonds Payable	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 7,575,000	\$ 3,315,687
2020	7,070,000	3,080,763
2021	7,270,000	2,824,945
2022	7,360,000	2,547,896
2023	7,300,000	2,275,764
2024 – 2028	34,270,000	6,203,074
2029 – 2033	14,005,000	1,944,300
2034 – 2035	<u>4,245,000</u>	<u>160,594</u>
Totals	<u>\$ 89,095,000</u>	<u>\$ 22,353,023</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, 2018, \$60,775,000 of bonds outstanding are considered defeased.

**Capital Leases**

Refer to Note IV. G.

**Other Debt Information**

Compensated absences, early retirement incentives, and the other post-employment benefits of the governmental activities will be liquidated by the General Fund. The net pension liability of governmental activities will be liquidated by the Illinois Municipal Retirement Fund. Compensated absences, the early retirement incentive, the 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, 2018

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

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**G. LEASE DISCLOSURES**

***Lessee – Capital Leases***

During fiscal 2018, the county has various capital lease obligations for heating and air units, vehicles, 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	\$ 6,808,740
Less: Accumulated depreciation	<u>(1,767,805)</u>
Total	<u>\$ 5,040,935</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>
2019	\$ 755,768
2020	954,841
2021	665,554
2022	449,402
2023	522,298
2024-2027	<u>1,695,193</u>
Total Minimum Lease Payment	5,043,056
Less: Amount representing interest	<u>377,375</u>
Present Value of Minimum Lease Payments	<u>\$ 4,665,681</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, 2018

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

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### **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, 2018

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

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### **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. 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.

#### ***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.

### **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. The loan has an interest rate of 2.15% and matures in July of 2019. \$100,000 principal plus accrued interest is due annually.

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

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### **J. 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, 2018 includes the following:

#### **Governmental Activities**

Net Investment in Capital Assets	
Land	\$ 20,877,619
Construction in progress	1,597,513
Other capital assets, net of accumulated depreciation	240,235,372
Less: Related long-term capital debt outstanding and premium (excluding unspent bond proceeds)	<u>(102,016,642)</u>
Total Net Investment in Capital Assets	<u>160,693,862</u>
Restricted	
Economic development	1,192,473
Capital improvements	919,255
Highways and streets	10,447,754
Public safety	15,647,592
Health and welfare	9,427,984
Judicial purposes	1,479,814
Geographical information systems	358,342
Equipment replacement	1,051,745
Tort liability	135,628
Retirement	6,314,381
Working cash	671,400
Debt service	8,431,125
Foreclosure remediation	138,832
City election	270
Animal services	273,189
Total Restricted	<u>56,489,784</u>
Unrestricted (deficit)	<u>(42,201,586)</u>
Total Governmental Activities Net Position	<u>\$ 174,982,060</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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

**J. 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	6,949,691
Less: Related long-term capital debt outstanding and premium (excluding unspent capital related debt proceeds)	<u>(842,043)</u>
Total Net Investment in Capital Assets	<u>6,372,916</u>
Restricted	
Net pension asset	1,016,894
Patient trust funds	<u>59,069</u>
Total Restricted	<u>1,075,963</u>
Unrestricted	<u>1,210,685</u>
Total Business-type Activities Net Position	<u>\$ 8,659,564</u>

**K. RESTATEMENT OF NET POSITION/FUND BALANCE**

Net position and fund balance have been restated to recognize revenue previously reported as unavailable due to a change in an accounting principle related to how available revenue is determined. The county now considers revenue to be available if collected within one year of the end of the fiscal period (other than property taxes which are still 60 days). The county prefers this one year recognition period due to the delayed reimbursements and payments from the State of Illinois when expenditures have been incurred. Net position has been restated as a result of implementation of GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Net position and fund balance has also been restated to correct an error as described below. This error would have increased net income in the prior year by \$468,433. The details of these restatements are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Governmental Funds – Other Governmental Funds</u>	<u>Governmental Funds – General Fund</u>	<u>Proprietary Funds – River Bluff Nursing Home Fund</u>
Net Position/Fund Balance – September 30, 2017 (as reported)	\$ 177,276,383	\$ 10,680,760	\$ 42,685,605	\$ 13,322,684	\$ 7,432,519
Add: Prior year unavailable revenue due to a change in accounting principle	-	-	2,073,330	1,109,114	-
Less: Implementation of GASB No. 75 OPEB standard	(4,842,264)	(542,353)	-	-	(542,353)
Add: Correct prior year highway fund revenue not recorded	<u>468,433</u>	<u>-</u>	<u>468,433</u>	<u>-</u>	<u>-</u>
Net Position/Fund Balance – September 30, 2017 (as restated)	<u>\$ 172,902,552</u>	<u>\$ 10,138,407</u>	<u>\$ 45,227,368</u>	<u>\$ 14,431,798</u>	<u>\$ 6,890,166</u>

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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## NOTE V – OTHER INFORMATION

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### 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](http://www.imrf.org).

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

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

**Plan membership.** At December 31, 2017, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	1,049	118	24
Inactive, non-retired members	1,340	27	7
Active members	<u>1,100</u>	<u>129</u>	<u>4</u>
Total	<u>3,489</u>	<u>274</u>	<u>35</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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**NOTE V – OTHER INFORMATION (cont.)**

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**A. EMPLOYEES' RETIREMENT SYSTEM (cont.)**

**Illinois Municipal Retirement Fund (cont.)**

**Contributions.** As set by statute, county employees participating in IMRF's Regular, SLEP, and ECO Plans are required to contribute 4.50%, 7.50%, and 7.50% of their annual covered salary, respectively. The statute requires the county to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The county's actuarially determined contribution rate for calendar year 2017 was 9.30% for the Regular Plan, 23.52% for the SLEP Plan, and 69.77% 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, 2017, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

**Actuarial Assumptions.** The assumptions used to measure the total pension liability/(asset) in the December 31, 2017 annual actuarial valuation included: (a) 7.50% 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	7.50%
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, 2018

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## NOTE V – OTHER INFORMATION (cont.)

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### 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%	6.85%
International equities	18%	6.75%
Fixed income	28%	3.00%
Real estate	9%	5.75%
Alternative investments	7%	2.65-7.35%
Cash equivalents	1%	2.25%

**Discount rate.** The discount rate used to measure the total pension liability for IMRF was 7.50% for the Regular Plan, 7.50% for the SLEP Plan and 7.50% for the ECO plan. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that county contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members for the Regular plan. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.31% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2017 to arrive at discount rates used to determine the total pension liability. The year ending December 31, 2117, is for the Regular Plan, the last year in the 2018 to 2117 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, 2018

**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>
<b>Regular Plan:</b>			
Total pension liability	\$ 303,179,253	\$ 268,460,356	\$ 240,244,877
Plan fiduciary net pension	<u>275,990,036</u>	<u>275,990,036</u>	<u>275,990,036</u>
Net Pension Liability/(Asset)	<u>\$ 27,189,217</u>	<u>\$ (7,529,680)</u>	<u>\$ (35,745,159)</u>
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<b>SLEP Plan:</b>			
Total pension liability	\$ 135,132,197	\$ 119,048,265	\$ 105,858,525
Plan fiduciary net pension	<u>108,543,487</u>	<u>108,543,487</u>	<u>108,543,487</u>
Net Pension Liability/(Asset)	<u>\$ 26,588,710</u>	<u>\$ 10,504,778</u>	<u>\$ (2,684,962)</u>
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<b>ECO Plan:</b>			
Total pension liability	\$ 12,569,784	\$ 11,513,632	\$ 10,621,683
Plan fiduciary net pension	<u>8,160,025</u>	<u>8,160,025</u>	<u>8,160,025</u>
Net Pension Liability/(Asset)	<u>\$ 4,409,759</u>	<u>\$ 3,353,607</u>	<u>\$ 2,461,658</u>

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**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, 2017 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<b>Regular Plan:</b>			
Balances at December 31, 2016	\$ 265,592,509	\$ 244,465,868	\$ 21,126,641
Changes for the Year:			
Service cost	5,482,788	-	5,482,788
Interest	19,634,628	-	19,634,628
Differences between expected and actual experience	(496,481)	-	(496,481)
Changes of assumptions	(8,675,375)	-	(8,675,375)
Contributions – county	-	4,870,730	(4,870,730)
Contributions – employees	-	2,452,813	(2,452,813)
Net investment income	-	42,865,245	(42,865,245)
Benefit payments, including refunds of employee contributions	(13,077,713)	(13,077,713)	-
Other changes	-	(5,586,907)	5,586,907
Net Changes	2,867,847	31,524,168	(28,656,321)
Balances at December 31, 2017	\$ 268,460,356	\$ 275,990,036	\$ (7,529,680)

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**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)
<b>SLEP Plan:</b>			
Balances at December 31, 2016	\$ 115,238,402	\$ 95,129,539	\$ 20,108,863
Changes for the Year:			
Service cost	2,142,203	-	2,142,203
Interest	8,510,668	-	8,510,668
Differences between expected and actual experience	(49,423)	-	(49,423)
Changes of assumptions	(1,125,734)	-	(1,125,734)
Contributions – county	-	2,637,525	(2,637,525)
Contributions – employees	-	842,180	(842,180)
Net investment income	-	17,631,346	(17,631,346)
Benefit payments, including refunds of employee contributions	(5,667,851)	(5,667,851)	-
Other changes	-	(2,029,252)	2,029,252
Net Changes	3,809,863	13,413,948	(9,604,085)
Balances at December 31, 2017	\$ 119,048,265	\$ 108,543,487	\$ 10,504,778

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**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)
<b>ECO Plan:</b>			
Balances at December 31, 2016	\$ 12,004,685	\$ 8,621,925	\$ 3,382,760
Changes for the Year:			
Service cost	124,844	-	124,844
Interest	872,578	-	872,578
Differences between expected and actual experience	(412,307)	-	(412,307)
Changes of assumptions	(210,694)	-	(210,694)
Contributions – county	-	306,518	(306,518)
Contributions – employees	-	32,950	(32,950)
Net investment income	-	1,620,766	(1,620,766)
Benefit payments, including refunds of employee contributions	(865,474)	(865,474)	-
Other changes	-	(1,556,660)	1,556,660
Net Changes	(491,053)	(461,900)	(29,153)
Balances at December 31, 2017	\$ 11,513,632	\$ 8,160,025	\$ 3,353,607

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended September 30, 2018, the county recognized pension expense of \$7,598,749 for the Regular plan, \$4,401,779 for the SLEP plan, and \$1,262,597 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
<b>Regular Plan:</b>		
Differences between expected and actual experience	\$ -	\$ 1,198,986
Changes of assumptions	62,604	6,610,825
Net difference between projected and actual investment earnings	-	11,871,239
Contributions subsequent to the measurement date	3,634,212	-
Totals	\$ 3,696,816	\$ 19,681,050

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**NOTE V – OTHER INFORMATION (cont.)**

**A. EMPLOYEES' RETIREMENT SYSTEM (cont.)**

**Illinois Municipal Retirement Fund (cont.)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>SLEP Plan:</b>		
Differences between expected and actual experience	\$ 922,172	\$ 701,211
Changes of assumptions	703,519	1,240,023
Net difference between projected and actual investment earnings	-	5,475,909
Contributions subsequent to the measurement date	2,061,192	-
Totals	\$ 3,686,883	\$ 7,417,143
	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>ECO Plan:</b>		
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual investment earnings	-	560,369
Contributions subsequent to the measurement date	252,551	-
Totals	\$ 252,551	\$ 560,369

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, 2019. 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:

Fiscal Year	Regular Plan	SLEP Plan	ECO Plan	Total
2019	\$ (3,825,369)	\$ (461,599)	\$ (66,989)	\$ (4,353,957)
2020	(3,972,294)	(707,358)	(85,821)	(4,765,473)
2021	(6,829,664)	(2,217,320)	(197,113)	(9,244,097)
2022	(4,991,119)	(2,193,893)	(210,446)	(7,395,458)
2023	-	(192,775)	-	(192,775)
Thereafter	-	(18,507)	-	(18,507)
Totals	\$ (19,618,446)	\$ (5,791,452)	\$ (560,369)	\$ (25,970,267)

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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## **NOTE V – OTHER INFORMATION (cont.)**

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### ***B. RISK MANAGEMENT***

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

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

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

A liability for a claim has been recorded in the government-wide statement of net position if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. This liability is the county's best estimate based on available information.

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**NOTE V – OTHER INFORMATION (cont.)**

**B. RISK MANAGEMENT (cont.)**

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

**Claims Liability**

	Health Insurance		Tort	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims – Beginning of Year	\$ 2,604,784	\$ 2,154,193	\$ 3,947,183	\$ 2,996,779
Current year claims and changes in estimates	17,504,091	16,042,318	1,188,382	953,263
Claim payments	(17,954,682)	(16,684,177)	(2,138,786)	(1,578,701)
Unpaid Claims – End of Year	\$ 2,154,193	\$ 1,512,334	\$ 2,996,779	\$ 2,371,341

**C. COMMITMENTS AND CONTINGENCIES**

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

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

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

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

The Winnebago County Highway Department has open construction contracts in process at year end with remaining commitments of \$987,516.

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**NOTE V – OTHER INFORMATION (cont.)**

**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
	1,021

**TOTAL OPEB LIABILITY**

The county’s total OPEB liability of \$7,148,994 was measured as of September 30, 2018, and was determined by an actuarial valuation as of October 1, 2017.

**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	3.64%	

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

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**NOTE V – OTHER INFORMATION (cont.)**

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

**TOTAL OPEB LIABILITY (cont.)**

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**

	Total OPEB Liability
Balances at September 30, 2017	\$ 6,652,886
Changes for the year:	
Service cost	280,339
Interest	215,430
Changes of benefit terms	-
Differences between expected and actual experience	204,561
Changes in assumptions or other inputs	50,019
Benefit payments	(444,281)
Other changes	190,040
Net changes	496,108
Balances at September 30, 2018	\$ 7,148,994

Changes of assumptions and other inputs reflect a change in the discount rate from 3.35% in fiscal year 2016 to 3.64% in fiscal year 2018.

**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 (2.64%) or 1-percentage-point higher (4.64%) than the current discount rate:

	1% Decrease (2.64%)	Discount Rate (3.64%)	1% Increase (4.64%)
Net OPEB liability	\$ 6,692,923	\$ 7,148,994	\$ 7,642,502

**COUNTY OF WINNEBAGO, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

**NOTE V – OTHER INFORMATION (cont.)**

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

**CHANGES IN THE TOTAL OPEB LIABILITY (cont.)**

**Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.** The following presents the net OPEB liability of the county, as well as what the county's net 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%)
Net OPEB liability	\$ 6,552,794	\$ 7,148,994	\$ 7,835,174

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

For the year ended September 30, 2018, the county recognized OPEB expense of \$547,779. At September 30, 2018, 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	\$ 180,643	\$ -
Changes of assumptions or other inputs	334,915	122,940
<b>Total</b>	<b>\$ 515,558</b>	<b>\$ 122,940</b>

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>
2019	\$ 68,286	\$ 16,284
2020	68,286	16,284
2021	68,286	16,284
2022	68,286	16,284
2023	68,286	16,284
Thereafter	174,118	41,520

## COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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### NOTE V – OTHER INFORMATION (cont.)

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

##### ***Early Termination Benefits***

In addition to the pension and post-employment benefits previously disclosed, the county provided an early retirement incentive during 2016. On June 9, 2016, the county adopted a voluntary early retirement incentive program. Eligible employees were required to enter into an irrevocable pledge to retire by July 26, 2016 and must have retired by December 31, 2016. For an employee to be eligible to retire under this plan, the employee must be participating in IMRF, must have attained age 55 and have at least eight years of creditable service by his or her retirement date and eight years on full-time consecutive employment with the county or the employee must be participating in SLEP, must have attained age 50 and have at least 20 years of creditable service by his or her retirement date and eight years on full-time consecutive employment with the county. Sixty-five employees of the county accepted the early retirement agreement. Under the agreement, the county will make total payments of \$23,325 per retiree over three years at a rate of \$7,775 per year per retiree. The three payments will be made in January 2017, January 2018, and January 2019. \$528,710 in payments were made during the year ended September 30, 2018. The total liability under this plan as of September 30, 2018 was \$528,711.

#### **E. JOINT VENTURES**

##### ***County of Winnebago Regional Tourism Facility Board***

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

#### **F. ECONOMIC INCENTIVE AGREEMENTS**

The county has an agreement with a developer based upon tax increment generated. The county will remit up to 50% of the increment from each parcel proposed for development. As of and for the year ended September 30, 2018, a liability of \$143,900 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2018, the county has incurred total incentives of \$405,061.

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, 2018, the county has not incurred any incentives.

# COUNTY OF WINNEBAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
As of and for the Year Ended September 30, 2018

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## **NOTE V – OTHER INFORMATION (cont.)**

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

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

- > Statement No. 83, *Certain Asset Retirement Obligations*
- > Statement No. 84, *Fiduciary Activities*
- > Statement No. 86, *Certain Debt Extinguishment Issues*
- > Statement No. 87, *Leases*
- > Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*
- > 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*

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

### **H. SUBSEQUENT EVENTS**

On December 6, 2018, the county issued taxable general obligation bonds (alternative revenue source) in the amount of \$31,005,000 with interest rates from 3.22% to 4.75%. This amount will be used to fund all or a portion of the county's unfunded Illinois Municipal Retirements Fund liability.

**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, 2018

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
<b>Taxes</b>				
Property, net	\$ 12,663,000	\$ 12,663,000	\$ 12,504,866	\$ (158,134)
Sales tax	1,030,000	1,030,000	1,600,316	570,316
Quarter-cent sales tax	7,813,287	7,813,287	8,405,524	592,237
Use tax	1,510,000	1,510,000	1,675,609	165,609
Other	271,500	271,500	297,099	25,599
<b>Total taxes</b>	<b>23,287,787</b>	<b>23,287,787</b>	<b>24,483,414</b>	<b>1,195,627</b>
<b>Intergovernmental</b>				
State income tax allotments	5,095,500	5,095,500	5,548,447	452,947
Replacement tax allotments	1,140,000	1,140,000	1,911,311	771,311
Other	4,828,199	4,828,199	4,223,733	(604,466)
<b>Total intergovernmental</b>	<b>11,063,699</b>	<b>11,063,699</b>	<b>11,683,491</b>	<b>619,792</b>
<b>Other</b>				
Charges for services	6,005,385	7,471,385	8,345,546	874,161
Fines and forfeitures	4,418,000	4,418,000	4,786,110	368,110
Licenses and permits	830,000	830,000	690,525	(139,475)
Investment income	60,000	60,000	265,084	205,084
Other	566,000	566,000	191,983	(374,017)
<b>Total other</b>	<b>11,879,385</b>	<b>13,345,385</b>	<b>14,279,248</b>	<b>933,863</b>
<b>Total revenues</b>	<b>\$ 46,230,871</b>	<b>\$ 47,696,871</b>	<b>\$ 50,446,153</b>	<b>\$ 2,749,282</b>

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, 2018

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Expenditures, current</b>				
General government	\$ 13,727,858	\$ 14,527,858	\$ 14,294,498	\$ (233,360)
Public safety	20,054,976	20,416,262	21,766,288	1,350,026
Judicial	12,115,977	12,293,231	11,985,232	(307,999)
<b>Total expenditures, current</b>	<b>45,898,811</b>	<b>47,237,351</b>	<b>48,046,018</b>	<b>808,667</b>
<b>Debt Service</b>				
Principal	278,000	78,000	18,179	(59,821)
Interest	-	-	971	971
<b>Capital outlay</b>	<b>970,667</b>	<b>481,262</b>	<b>398,466</b>	<b>(82,796)</b>
<b>Total expenditures</b>	<b>47,147,478</b>	<b>47,796,613</b>	<b>48,463,634</b>	<b>667,021</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(916,607)</b>	<b>(99,742)</b>	<b>1,982,519</b>	<b>2,082,261</b>
<b>Other financing sources (uses)</b>				
Property sales	-	-	61,446	61,446
Transfers in	1,466,000	1,466,000	1,464,708	(1,292)
Transfers (out)	-	(74,600)	(1,140,043)	1,065,443
<b>Total other financing sources (uses)</b>	<b>1,466,000</b>	<b>1,391,400</b>	<b>386,111</b>	<b>(1,005,289)</b>
<b>Net change in fund balance</b>	<b>\$ 549,393</b>	<b>\$ 1,291,658</b>	<b>2,368,630</b>	<b>\$ 1,076,972</b>
<b>Fund balance, beginning of period</b>				
as previously stated			13,322,684	
<b>Prior period adjustment</b>			1,109,114	
<b>Total fund balance, beginning of period, as restated</b>			14,431,798	
<b>Total fund balance, end of period</b>			<b>\$ 16,800,428</b>	

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, 2018

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final Budget		
<b>Revenues</b>				
Taxes	\$ 27,300,000	\$ 27,300,000	\$ 28,670,879	\$ 1,370,879
Intergovernmental revenues	11,000	11,000	21,312	10,312
Charges for services	400,000	400,000	-	(400,000)
Investment income	8,000	8,000	29,662	21,662
Other	26,000	26,000	870	(25,130)
<b>Total revenues</b>	<b>27,745,000</b>	<b>27,745,000</b>	<b>28,722,723</b>	<b>977,723</b>
<b>Expenditures</b>				
Public safety	21,036,395	21,388,811	20,277,444	(1,111,367)
Judicial	4,059,454	4,102,200	4,894,621	792,421
<b>Total expenditures, current</b>	<b>25,095,849</b>	<b>25,491,011</b>	<b>25,172,065</b>	<b>(318,946)</b>
Debt service				
Principal	87,000	87,000	82,745	(4,255)
Interest and fiscal charges	-	-	4,291	4,291
<b>Total debt service</b>	<b>87,000</b>	<b>87,000</b>	<b>87,036</b>	<b>36</b>
<b>Total expenditures</b>	<b>25,182,849</b>	<b>25,578,011</b>	<b>25,259,101</b>	<b>(318,910)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,562,151</b>	<b>2,166,989</b>	<b>3,463,622</b>	<b>1,296,633</b>
<b>Other financing sources (uses)</b>				
Transfers (out)	(5,176,000)	(5,176,000)	(5,176,425)	(425)
<b>Total other financing sources (uses)</b>	<b>(5,176,000)</b>	<b>(5,176,000)</b>	<b>(5,176,425)</b>	<b>(425)</b>
<b>Net change in fund balance</b>	<b>\$ (2,613,849)</b>	<b>\$ (3,009,011)</b>	<b>(1,712,803)</b>	<b>\$ 1,296,208</b>
<b>Fund balance, beginning of period</b>			<b>11,733,960</b>	
<b>Fund balance, end of period</b>			<b>\$ 10,021,157</b>	

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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 6,431,000	\$ 6,430,223	\$ (777)
Intergovernmental	1,891,000	1,683,199	(207,801)
Other	-	445,278	445,278
<b>Total revenues</b>	<b>8,322,000</b>	<b>8,558,700</b>	<b>236,700</b>
<b>Expenditures, current</b>			
General government			
Personnel	710,526	634,067	(76,459)
Public safety			
Personnel	4,833,509	4,276,228	(557,281)
Highways and streets			
Personnel	250,434	221,560	(28,874)
Health and welfare			
Personnel	1,079,919	955,409	(124,510)
Judicial			
Personnel	1,447,612	1,280,709	(166,903)
<b>Total expenditures, current</b>	<b>8,322,000</b>	<b>7,367,973</b>	<b>(954,027)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>1,190,727</b>	<b>\$ 1,190,727</b>
<b>Fund balance, beginning of period</b>		<b>2,770,283</b>	
<b>Fund balance, end of period</b>		<b>\$ 3,961,010</b>	

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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 3,993,000	\$ 4,018,789	\$ 25,789
Intergovernmental revenue	-	7,443	7,443
Other	100,000	155,951	55,951
<b>Total revenues</b>	<b>4,093,000</b>	<b>4,182,183</b>	<b>89,183</b>
<b>Expenditures, current</b>			
General government			
Supplies and services	2,678,000	2,646,980	(31,020)
Judicial			
Personnel	80,000	-	(80,000)
<b>Total expenditures, current</b>	<b>2,758,000</b>	<b>2,646,980</b>	<b>(111,020)</b>
<b>Excess of revenue over (under) expenditures</b>	<b>1,335,000</b>	<b>1,535,203</b>	<b>200,203</b>
<b>Other financing sources (uses)</b>			
Transfers (out)	(1,115,000)	(1,114,784)	216
<b>Total other financing sources (uses)</b>	<b>(1,115,000)</b>	<b>(1,114,784)</b>	<b>216</b>
<b>Net change in fund balance</b>	<b>\$ 220,000</b>	<b>420,419</b>	<b>\$ 200,419</b>
<b>Fund balance, beginning of period</b>		<b>(284,791)</b>	
<b>Fund balance, end of period</b>		<b>\$ 135,628</b>	

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, 2018

**County - ECO**

	2018	2017	2016	2015
Actuarially determined contribution	\$ 306,518	\$ 568,104	\$ 564,878	\$ 433,034
Contributions in relation to the actuarially determined contribution	306,518	568,105	564,878	433,034
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>
Covered-employee payroll	\$ 439,327	\$ 462,245	\$ 636,001	\$ 613,967
Contributions as a percentage of covered-employee payroll	69.77%	122.90%	88.82%	70.53%

**County - Regular**

	2018	2017	2016	2015
Actuarially determined contribution	\$ 4,805,462	\$ 5,150,467	\$ 5,500,153	\$ 5,484,469
Contributions in relation to the actuarially determined contribution	4,870,730	5,252,330	5,500,153	5,484,469
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ (65,268)</b>	<b>\$ (101,863)</b>	<b>\$ -</b>	<b>\$ -</b>
Covered-employee payroll	\$ 52,347,086	\$ 53,268,682	\$ 57,330,930	\$ 54,183,926
Contributions as a percentage of covered-employee payroll	9.30%	9.86%	9.59%	10.12%

**Sheriff's Law Enforcement Personnel Plan (SLEP)**

	2018	2017	2016	2015
Actuarially determined contribution	\$ 2,598,295	\$ 2,622,517	\$ 2,750,419	\$ 2,638,446
Contributions in relation to the actuarially determined contribution	2,637,525	2,814,550	2,750,419	2,638,446
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ (39,230)</b>	<b>\$ (192,033)</b>	<b>\$ -</b>	<b>\$ -</b>
Covered-employee payroll	\$ 11,214,047	\$ 11,185,673	\$ 11,736,228	\$ 10,828,665
Contributions as a percentage of covered-employee payroll	23.52%	25.16%	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 2017 Contribution Rates**

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	26-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 of 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 Annuity 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 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, 2018

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

**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.

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

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

**COUNTY OF WINNEBAGO, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POST-EMPLOYMENT BENEFIT PLAN  
For the Year Ended September 30, 2018**

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

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

**Notes:**

**Valuation date:**

Actuarially determined contribution rates are calculated as of October 1, 2017, 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.

# COUNTY OF WINNEBAGO, ILLINOIS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2018

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### ***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:

- > 2006E Refunding Alternative Revenue Bond Fund
- > Federal Forfeiture Fund
- > Jail Medical Cost Fund
- > State's Attorney Automation Fund
- > State Drug Forfeiture State's Attorney Fund
- > Circuit Clerk Electronic Citation Fund
- > Working Cash (Permanent) Fund
- > Court Services Grants Fund
- > Community Development Grants Fund
- > City Election Fund
- > Hotel/Motel Tax Fund
- > Water – Baxter Street Fund
- > Baxter Road Special Tax Allocation Fund
- > Check Offender Program Fund
- > 2006B Federal Aid Matching Tax Bond Fund
- > 2006B Motor Fuel Tax Bond Fund
- > 2017A Project Fund
- > Circuit Clerk Operations and Administration Fund
- > Drug Enforcement 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, 2018

#### ***EXCESS EXPENDITURES OVER APPROPRIATIONS***

The following funds over expended appropriations in fiscal year 2018:

	Appropriations	Expenditures/ Expenses	Excess
<b>General Fund</b>			
General Government Function			
Building Maintenance			
Supplies and services	\$ 2,956,892	\$ 3,085,710	\$ (128,818)
County Board			
Supplies and services	18,800	19,237	(437)
Miscellaneous County			
Supplies and services	1,552,800	1,560,004	(7,204)
City Election			
Personnel	130,000	130,096	(96)
Human Resources			
Personnel	308,154	316,591	(8,437)
Planning			
Supplies and services	97,763	102,592	(4,829)
Treasurer			
Supplies and services	128,165	130,280	(2,115)
Superintendent of Education			
Personnel	247,821	249,744	(1,923)
Non-departmental			
Personnel	2,086,607	2,113,364	(26,757)
Public Safety			
County Jail			
Personnel	193,018	655,867	(462,849)
911 Center			
Personnel	652,012	1,178,470	(526,458)
Sheriff's Office			
Personnel	7,395,851	8,148,390	(752,539)
Non-departmental			
Personnel	2,978,113	2,978,592	(479)
Judicial			
State's Attorney			
Personnel	2,726,406	2,733,787	(7,381)
Circuit Court			
Personnel	1,068,209	1,177,005	(108,796)
Coroner			
Supplies and services	354,200	355,865	(1,665)
Non-departmental			
Personnel	2,041,876	2,042,204	(328)
<b>Public Safety Sales Tax Fund</b>			
Public Safety			
Interest			
Personnel	-	4,291	(4,291)
<b>Motor Fuel Tax Fund</b>			
Highway and Streets			
Supplies and services	1,352,000	1,422,368	(70,368)
<b>Treasurer's Delinquent Tax Fee Fund</b>			
General Government			
Personnel	48,846	50,271	(1,425)

See independent auditors' report.

## COUNTY OF WINNEBAGO, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended September 30, 2018

#### ***EXCESS EXPENDITURES OVER APPROPRIATIONS*** (cont.)

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
<b>Rental Housing Fee Fund</b>			
Public Safety			
Supplies and services	\$ -	\$ 297,324	\$ (297,324)
<b>Deferred Prosecution Program Fund</b>			
Judicial			
Personnel	44,400	51,584	(7,184)
<b>Children's Advocacy Project Fund</b>			
Judicial			
Personnel	515,716	548,771	(33,055)
<b>County Highway Fund</b>			
Highways and Streets			
Interest	-	53,929	(53,929)
Capital Outlay	888,250	1,108,797	(220,547)
<b>Federal Matching Aid Fund</b>			
Highways and Streets			
Supplies and services	-	24,262	(24,262)
<b>Employer Social Security Fund</b>			
General Government			
Supplies and services	-	19,336	(19,336)
<b>State Attorney Grants Fund</b>			
Public Safety			
Personnel	196,248	222,968	(26,720)
<b>Marriage and Civil Union Fund</b>			
Judicial			
Supplies and services	10,000	11,705	(1,705)
<b>Law Library Fund</b>			
Judicial			
Personnel	101,809	108,296	(6,487)
<b>2010 Debt Certificate Fund</b>			
Debt Service			
Debt service	317,463	317,815	(352)
<b>2013B Series Refunding Bonds Fund</b>			
Debt Service			
Debt service	1,025,250	1,025,679	(429)
<b>2016C Refunding Bonds Fund</b>			
Debt Service			
Debt service	711,375	711,803	(428)
<b>2013E Debt Certificates Fund</b>			
Debt Service			
Debt service	328,650	328,756	(106)
<b>2016D Refunding Bonds Fund</b>			
Debt Service			
Debt service	1,424,150	1,424,151	(1)
<b>Host Fee Fund</b>			
Debt Service			
Debt service	-	2,149,296	(2,149,296)
<b>River Bluff Nursing Home Fund</b>			
Supplies and services	6,392,469	6,503,758	(111,289)

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, 2018

	Personnel			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
Building Maintenance	\$ 1,455,259	\$ 1,455,259	\$ 1,373,707	\$ (81,552)
City Election	130,000	130,000	130,096	96
County Auditor	185,150	185,150	184,963	(187)
County Board	683,204	679,869	625,304	(54,565)
County Clerk	411,365	411,365	408,899	(2,466)
Finance	254,330	254,330	222,473	(31,857)
Miscellaneous County	-	-	-	-
Human Resources	308,154	308,154	316,591	8,437
Purchasing	176,387	176,387	173,911	(2,476)
Planning	572,834	572,834	541,463	(31,371)
Recorder of Deeds	465,442	463,442	415,803	(47,639)
Superintendent of Education	247,821	247,821	249,744	1,923
Supervisor of Assessment	686,189	686,189	649,417	(36,772)
Treasurer	321,076	321,076	306,064	(15,012)
Information Technology	748,706	798,706	741,378	(57,328)
Non-departmental	1,586,607	2,086,607	2,113,364	26,757
<b>Total General Government</b>	<b>8,232,524</b>	<b>8,777,189</b>	<b>8,453,177</b>	<b>(324,012)</b>
<b>Public Safety</b>				
911 Center	620,908	652,012	1,178,470	526,458
County Jail	193,018	193,018	655,867	462,849
Chief Probation Office	3,389,161	3,399,161	3,373,750	(25,411)
Civil Defense	140,035	140,035	139,651	(384)
Dependent Children	-	-	-	-
Sheriff's Office	7,395,851	7,395,851	8,148,390	752,539
Public Safety Building Costs	-	-	-	-
Non-departmental	2,978,113	2,978,113	2,978,592	479
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
<b>Total Public Safety</b>	<b>14,717,086</b>	<b>14,758,190</b>	<b>16,474,720</b>	<b>1,716,530</b>
<b>Judicial</b>				
State's Attorney	2,715,879	2,726,406	2,733,787	7,381
Clerk of the Circuit Court	1,861,231	1,891,231	1,887,708	(3,523)
Circuit Court	1,015,809	1,068,209	1,177,005	108,796
Coroner	640,377	640,377	594,346	(46,031)
Jury Commission	125,544	125,544	110,071	(15,473)
Public Defender	1,412,812	1,518,812	1,412,817	(105,995)
Non-departmental	2,041,876	2,041,876	2,042,204	328
<b>Total Judicial</b>	<b>9,813,528</b>	<b>10,012,455</b>	<b>9,957,938</b>	<b>(54,517)</b>
<b>Total Expenditures</b>	<b>\$ 32,763,138</b>	<b>\$ 33,547,834</b>	<b>\$ 34,885,835</b>	<b>\$ 1,338,001</b>

Supplies and Services			Actual	Variance with Final Budget Over (Under)	Total Expenditures, Current			Variance with Final Budget Over (Under)
Budget		Actual			Budget		Actual	
Original	Final				Original	Final		
\$ 2,956,892	\$ 2,956,892	\$ 3,085,710	\$ 128,818	\$ 4,412,151	\$ 4,412,151	\$ 4,459,417	\$ 47,266	
-	-	-	-	130,000	130,000	130,096	96	
6,144	6,144	4,190	(1,954)	191,294	191,294	189,153	(2,141)	
15,465	18,800	19,237	437	698,669	698,669	644,541	(54,128)	
267,494	267,494	261,689	(5,805)	678,859	678,859	670,588	(8,271)	
8,100	8,100	5,452	(2,648)	262,430	262,430	227,925	(34,505)	
1,302,800	1,552,800	1,560,004	7,204	1,302,800	1,552,800	1,560,004	7,204	
22,542	22,542	21,552	(990)	330,696	330,696	338,143	7,447	
3,457	3,457	3,157	(300)	179,844	179,844	177,068	(2,776)	
97,763	97,763	102,592	4,829	670,597	670,597	644,055	(26,542)	
15,225	17,225	17,206	(19)	480,667	480,667	433,009	(47,658)	
138,920	138,920	134,219	(4,701)	386,741	386,741	383,963	(2,778)	
102,520	102,520	75,607	(26,913)	788,709	788,709	725,024	(63,685)	
128,165	128,165	130,280	2,115	449,241	449,241	436,344	(12,897)	
429,847	429,847	420,426	(9,421)	1,178,553	1,228,553	1,161,804	(66,749)	
-	-	-	-	1,586,607	2,086,607	2,113,364	26,757	
5,495,334	5,750,669	5,841,321	90,652	13,727,858	14,527,858	14,294,498	(233,360)	
310,370	612,052	605,825	(6,227)	931,278	1,264,064	1,784,295	520,231	
3,047,052	3,047,052	2,906,146	(140,906)	3,240,070	3,240,070	3,562,013	321,943	
64,900	64,900	64,582	(318)	3,454,061	3,464,061	3,438,332	(25,729)	
7,485	25,985	25,332	(653)	147,520	166,020	164,983	(1,037)	
124,892	124,892	85,137	(39,755)	124,892	124,892	85,137	(39,755)	
923,105	923,105	880,648	(42,457)	8,318,956	8,318,956	9,029,038	710,082	
860,086	860,086	723,898	(136,188)	860,086	860,086	723,898	(136,188)	
-	-	-	-	2,978,113	2,978,113	2,978,592	479	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
5,337,890	5,658,072	5,291,568	(366,504)	20,054,976	20,416,262	21,766,288	1,350,026	
454,552	421,279	401,219	(20,060)	3,170,431	3,147,685	3,135,006	(12,679)	
175,280	175,280	175,128	(152)	2,036,511	2,066,511	2,062,836	(3,675)	
901,238	878,238	708,377	(169,861)	1,917,047	1,946,447	1,885,382	(61,065)	
322,600	354,200	355,865	1,665	962,977	994,577	950,211	(44,366)	
345,508	345,508	294,481	(51,027)	471,052	471,052	404,552	(66,500)	
103,271	106,271	92,224	(14,047)	1,516,083	1,625,083	1,505,041	(120,042)	
-	-	-	-	2,041,876	2,041,876	2,042,204	328	
2,302,449	2,280,776	2,027,294	(253,482)	12,115,977	12,293,231	11,985,232	(307,999)	
\$ 13,135,673	\$ 13,689,517	\$ 13,160,183	\$ (529,334)	\$ 45,898,811	\$ 47,237,351	\$ 48,046,018	\$ 808,667	

**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, 2018

	Debt Service			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
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	-	-	-	-
<b>Total General Government</b>	-	-	-	-
<b>Public Safety</b>				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Non-departmental	-	-	-	-
Installment note related activities - principal	278,000	78,000	18,179	(59,821)
Installment note related activities - interest	-	-	971	971
<b>Total Public Safety</b>	278,000	78,000	19,150	(58,850)
<b>Judicial</b>				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Non-departmental	-	-	-	-
<b>Total Judicial</b>	-	-	-	-
<b>Total Expenditures</b>	\$ 278,000	\$ 78,000	\$ 19,150	\$ (58,850)



**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, 2018

	Total Expenditures			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
Building Maintenance	\$ 4,412,151	\$ 4,412,151	\$ 4,459,417	\$ 47,266
City Election	130,000	130,000	130,096	96
County Auditor	191,294	191,294	189,153	(2,141)
County Board	698,669	698,669	644,541	(54,128)
County Clerk	678,859	678,859	670,588	(8,271)
Finance	262,430	262,430	227,925	(34,505)
Miscellaneous County	2,173,467	1,923,467	1,899,082	(24,385)
Human Resources	330,696	330,696	338,143	7,447
Purchasing	179,844	179,844	177,068	(2,776)
Planning	670,597	670,597	644,055	(26,542)
Recorder of Deeds	480,667	480,667	433,009	(47,658)
Superintendent of Education	386,741	386,741	383,963	(2,778)
Supervisor of Assessment	788,709	788,709	725,024	(63,685)
Treasurer	449,241	449,241	436,344	(12,897)
Treasurer	1,178,553	1,228,553	1,161,804	(66,749)
Non-departmental	1,586,607	2,086,607	2,113,364	26,757
<b>Total General Government</b>	<b>14,598,525</b>	<b>14,898,525</b>	<b>14,633,576</b>	<b>(264,949)</b>
<b>Public Safety</b>				
911 Center	931,278	1,264,064	1,784,295	520,231
County Jail	3,240,070	3,240,070	3,562,013	321,943
Chief Probation Office	3,454,061	3,464,061	3,438,332	(25,729)
Civil Defense	147,520	166,020	164,983	(1,037)
Dependent Children	124,892	124,892	85,137	(39,755)
Sheriff's Office	8,418,956	8,429,551	9,088,426	658,875
Public Safety Building Costs	860,086	860,086	723,898	(136,188)
Non-departmental	2,978,113	2,978,113	2,978,592	479
Installment note related activities - principal	278,000	78,000	18,179	(59,821)
Installment note related activities - interest	-	-	971	971
<b>Total Public Safety</b>	<b>20,432,976</b>	<b>20,604,857</b>	<b>21,844,826</b>	<b>1,239,969</b>
<b>Judicial</b>				
State's Attorney	3,170,431	3,147,685	3,135,006	(12,679)
Clerk of the Circuit Court	2,036,511	2,066,511	2,062,836	(3,675)
Circuit Court	1,917,047	1,946,447	1,885,382	(61,065)
Coroner	962,977	994,577	950,211	(44,366)
Jury Commission	471,052	471,052	404,552	(66,500)
Public Defender	1,516,083	1,625,083	1,505,041	(120,042)
Non-departmental	2,041,876	2,041,876	2,042,204	328
<b>Total Judicial</b>	<b>12,115,977</b>	<b>12,293,231</b>	<b>11,985,232</b>	<b>(307,999)</b>
<b>Total Expenditures</b>	<b>\$ 47,147,478</b>	<b>\$ 47,796,613</b>	<b>\$ 48,463,634</b>	<b>\$ 667,021</b>



**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, 2018

	Personnel			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>Public Safety</b>				
Chief Probation Office	\$ 622,451	\$ 622,451	\$ 622,451	\$ -
County Jail	10,495,988	10,788,252	10,788,252	-
Sheriff's Office	4,058,810	4,059,529	4,059,529	-
Principal	-	-	-	-
Interest	-	-	-	-
Non-departmental	3,684,219	3,684,219	3,684,219	-
<b>Total Public Safety</b>	<b>18,861,468</b>	<b>19,154,451</b>	<b>19,154,451</b>	<b>-</b>
<b>Judicial</b>				
Circuit Court	\$ 226,302	\$ 250,302	\$ 250,301	\$ (1)
State's Attorney	1,391,224	1,413,970	1,413,969	(1)
Public Defender	993,643	993,643	993,643	-
Clerk of the Circuit Court	634,938	654,938	646,102	(8,836)
Drug Court	123,219	123,219	119,206	(4,013)
Alternative Programs	-	-	-	-
Non-departmental	921,055	921,055	921,055	-
<b>Total Judicial</b>	<b>4,290,381</b>	<b>4,357,127</b>	<b>4,344,276</b>	<b>(12,851)</b>
<b>Total Expenditures</b>	<b>\$ 23,151,849</b>	<b>\$ 23,511,578</b>	<b>\$ 23,498,727</b>	<b>\$ (12,851)</b>

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		
\$ -	\$ -	\$ -	\$ -	\$ 622,451	\$ 622,451	\$ 622,451	\$ -
1,212,563	1,271,996	1,093,922	(178,074)	11,708,551	12,060,248	11,882,174	(178,074)
41,309	41,309	29,071	(12,238)	4,100,119	4,100,838	4,088,600	(12,238)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,684,219	3,684,219	3,684,219	-
1,253,872	1,313,305	1,122,993	(190,312)	20,115,340	20,467,756	20,277,444	(190,312)
\$ 184,996	\$ 160,996	\$ 124,396	\$ (36,600)	\$ 411,298	\$ 411,298	\$ 374,697	\$ (36,601)
-	-	-	-	1,391,224	1,413,970	1,413,969	(1)
-	-	-	-	993,643	993,643	993,643	-
-	-	-	-	634,938	654,938	646,102	(8,836)
137,551	137,551	92,226	(45,325)	260,770	260,770	211,432	(49,338)
367,581	367,581	333,723	(33,858)	367,581	367,581	333,723	(33,858)
-	-	-	-	921,055	921,055	921,055	-
690,128	666,128	550,345	(115,783)	4,980,509	5,023,255	4,894,621	(128,634)
\$ 1,944,000	\$ 1,979,433	\$ 1,673,338	\$ (306,095)	\$ 25,095,849	\$ 25,491,011	\$ 25,172,065	\$ (318,946)

**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, 2018

	Debt Service			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>Public Safety</b>				
Chief Probation Office	\$ -	\$ -	\$ -	\$ -
County Jail	-	-	-	-
Sheriff's Office	-	-	-	-
Principal	87,000	87,000	82,745	(4,255)
Interest	-	-	4,291	4,291
Non-departmental	-	-	-	-
<b>Total Public Safety</b>	<b>87,000</b>	<b>87,000</b>	<b>87,036</b>	<b>36</b>
<b>Judicial</b>				
Circuit Court	\$ -	\$ -	\$ -	\$ -
State's Attorney	-	-	-	-
Public Defender	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Drug Court	-	-	-	-
Alternative Programs	-	-	-	-
Non-departmental	-	-	-	-
<b>Total Judicial</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 87,000</b>	<b>\$ 87,000</b>	<b>\$ 87,036</b>	<b>\$ 36</b>

**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, 2018

	Total Expenditures			Variance with Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>Public Safety</b>				
Chief Probation Office	\$ 622,451	\$ 622,451	\$ 622,451	\$ -
County Jail	11,708,551	12,060,248	11,882,174	(178,074)
Sheriff's Office	4,100,119	4,100,838	4,088,600	(12,238)
Principal	87,000	87,000	82,745	(4,255)
Interest	-	-	4,291	4,291
Non-departmental	3,684,219	3,684,219	3,684,219	-
<b>Total Public Safety</b>	<b>20,202,340</b>	<b>20,554,756</b>	<b>20,364,480</b>	<b>(190,276)</b>
<b>Judicial</b>				
Circuit Court	\$ 411,298	\$ 411,298	\$ 374,697	\$ (36,601)
State's Attorney	1,391,224	1,413,970	1,413,969	(1)
Public Defender	993,643	993,643	993,643	-
Clerk of the Circuit Court	634,938	654,938	646,102	(8,836)
Drug Court	260,770	260,770	211,432	(49,338)
Alternative Programs	367,581	367,581	333,723	(33,858)
Non-departmental	921,055	921,055	921,055	-
<b>Total Judicial</b>	<b>4,980,509</b>	<b>5,023,255</b>	<b>4,894,621</b>	<b>(128,634)</b>
<b>Total Expenditures</b>	<b>\$ 25,182,849</b>	<b>\$ 25,578,011</b>	<b>\$ 25,259,101</b>	<b>\$ (318,910)</b>



**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, 2018

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
<b>Assets</b>					
Cash and investments	\$ 29,281,741	\$ 8,969,926	\$ 3,402,097	\$ 1,515,203	\$ 43,168,967
Property taxes receivable, net	15,440,061	-	-	-	15,440,061
Other receivables	1,801,233	-	-	-	1,801,233
Receivable from other governments	5,857,822	-	1,508,100	-	7,365,922
Prepaid items	216,196	-	-	-	216,196
Inventory	492,167	-	-	-	492,167
Long-term receivables, net	-	-	720,000	-	720,000
Notes receivable, net	1,078,876	-	-	-	1,078,876
<b>Total assets</b>	<b>\$ 54,168,096</b>	<b>\$ 8,969,926</b>	<b>\$ 5,630,197</b>	<b>\$ 1,515,203</b>	<b>\$ 70,283,422</b>
<b>Liabilities, deferred inflows of resources, and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 3,767,805	\$ -	\$ 1,006,357	\$ 167	\$ 4,774,329
Accrued payroll	235,142	-	-	843,636	1,078,778
Due to other funds	1,147,952	3,311	-	-	1,151,263
Unearned revenue	52,350	-	-	-	52,350
Advances from other funds	399,417	-	-	-	399,417
Contract retainage	56,610	-	16,123	-	72,733
<b>Total liabilities</b>	<b>5,659,276</b>	<b>3,311</b>	<b>1,022,480</b>	<b>843,803</b>	<b>7,528,870</b>
<b>Deferred inflows of resources</b>					
Property taxes levied for next period	14,736,136	-	-	-	14,736,136
Unavailable revenue	208,120	-	720,000	-	928,120
<b>Total deferred inflows of resources</b>	<b>14,944,256</b>	<b>-</b>	<b>720,000</b>	<b>-</b>	<b>15,664,256</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>20,603,532</b>	<b>3,311</b>	<b>1,742,480</b>	<b>843,803</b>	<b>23,193,126</b>
<b>Fund balances</b>					
Nonspendable for prepaids items	216,196	-	-	-	216,196
Nonspendable for inventories	492,167	-	-	-	492,167
Restricted for economic development	1,810,508	-	-	-	1,810,508
Restricted for highways and streets	10,275,651	-	-	-	10,275,651
Restricted for capital projects	-	-	919,255	-	919,255
Restricted for public safety	5,644,163	-	-	-	5,644,163
Restricted for health and welfare	9,427,984	-	-	-	9,427,984
Restricted for judicial purposes	1,462,086	-	-	-	1,462,086
Restricted for geographical information systems	358,342	-	-	-	358,342
Restricted for equipment replacement	1,051,745	-	-	-	1,051,745
Restricted for retirement	2,353,371	-	-	-	2,353,371
Restricted for debt service	-	8,968,378	-	-	8,968,378
Restricted for working cash	-	-	-	671,400	671,400
Restricted for foreclosure mediation	138,832	-	-	-	138,832
Restricted for city election	270	-	-	-	270
Restricted for animal services	273,189	-	-	-	273,189
Unrestricted					
Assigned to animal services	486,851	-	-	-	486,851
Assigned to capital projects	-	-	2,968,462	-	2,968,462
Unassigned (deficit)	(426,791)	(1,763)	-	-	(428,554)
<b>Total fund balances</b>	<b>33,564,564</b>	<b>8,966,615</b>	<b>3,887,717</b>	<b>671,400</b>	<b>47,090,296</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 54,168,096</b>	<b>\$ 8,969,926</b>	<b>\$ 5,630,197</b>	<b>\$ 1,515,203</b>	<b>\$ 70,283,422</b>

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

For The Year Ended September 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
<b>Revenues</b>					
Taxes	\$ 15,137,916	\$ 2,346,159	\$ -	\$ -	\$ 17,484,075
Intergovernmental	17,681,108	-	-	-	17,681,108
Charges for services	10,084,508	-	4,842,186	-	14,926,694
Licenses and permits	2,110,528	-	-	-	2,110,528
Investment income	49,286	-	-	-	49,286
Fines and forfeitures	-	731,036	-	-	731,036
Miscellaneous	399,250	390,400	40,000	-	829,650
<b>Total revenues</b>	<b>45,462,596</b>	<b>3,467,595</b>	<b>4,882,186</b>	<b>-</b>	<b>53,812,377</b>
<b>Expenditures, current</b>					
General government	3,978,023	-	653,038	-	4,631,061
Public safety	10,283,700	-	-	-	10,283,700
Highways and streets	5,919,133	-	-	-	5,919,133
Health and welfare	9,930,359	-	-	-	9,930,359
Judicial	5,701,053	-	-	-	5,701,053
<b>Total expenditures, current</b>	<b>35,812,268</b>	<b>-</b>	<b>653,038</b>	<b>-</b>	<b>36,465,306</b>
<b>Debt service</b>					
Principal	501,165	9,529,788	2,149,296	-	12,180,249
Interest and fiscal charges	53,929	4,100,730	-	-	4,154,659
<b>Capital outlay</b>	<b>3,923,702</b>	<b>-</b>	<b>650,178</b>	<b>-</b>	<b>4,573,880</b>
<b>Total expenditures</b>	<b>40,291,064</b>	<b>13,630,518</b>	<b>3,452,512</b>	<b>-</b>	<b>57,374,094</b>
<b>Excess of revenues over (under) expenditures</b>	<b>5,171,532</b>	<b>(10,162,923)</b>	<b>1,429,674</b>	<b>-</b>	<b>(3,561,717)</b>
<b>Other financing sources (uses)</b>					
Transfers in	943,340	13,635,304	-	-	14,578,644
Transfers (out)	(4,726,470)	(3,483,926)	(1,389,148)	-	(9,599,544)
Property sales	243,000	-	-	-	243,000
Issuance of capital lease obligation	202,545	-	-	-	202,545
<b>Total other financing sources (uses)</b>	<b>(3,337,585)</b>	<b>10,151,378</b>	<b>(1,389,148)</b>	<b>-</b>	<b>5,424,645</b>
<b>Net change in fund balance</b>	<b>1,833,947</b>	<b>(11,545)</b>	<b>40,526</b>	<b>-</b>	<b>1,862,928</b>
<b>Fund balance, beginning of period, as previously stated</b>	<b>29,188,854</b>	<b>8,978,160</b>	<b>3,847,191</b>	<b>671,400</b>	<b>42,685,605</b>
<b>Prior period adjustment</b>	<b>2,541,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,541,763</b>
<b>Fund balance, beginning of period, as restated</b>	<b>31,730,617</b>	<b>8,978,160</b>	<b>3,847,191</b>	<b>671,400</b>	<b>45,227,368</b>
<b>Fund balance, end of period</b>	<b>\$ 33,564,564</b>	<b>\$ 8,966,615</b>	<b>\$ 3,887,717</b>	<b>\$ 671,400</b>	<b>\$ 47,090,296</b>



## SPECIAL REVENUE FUNDS

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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)**

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**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)**

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**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.

**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.

**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.

## **SPECIAL REVENUE FUNDS (continued)**

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**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 statues 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 I 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.



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

**As of September 30, 2018**

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund
<b>Assets</b>					
Cash and investments	\$ 3,136,601	\$ 725,730	\$ 14,240	\$ 270,592	\$ 1,138,425
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Other receivables	548,596	110,173	-	-	-
Receivable from other governments	260,563	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	492,167	-	-	-	-
Notes receivable, net	-	-	-	-	-
<b>Total assets</b>	<b>\$ 4,437,927</b>	<b>\$ 835,903</b>	<b>\$ 14,240</b>	<b>\$ 270,592</b>	<b>\$ 1,138,425</b>
<b>Liabilities, deferred inflows of resources, and fund balances (deficit)</b>					
<b>Liabilities</b>					
Accounts payable	\$ 939,766	\$ 66,333	\$ -	\$ 759	\$ 97,859
Accrued payroll	-	3,734	1,856	-	1,205
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Contract retainage	7,076	-	-	-	-
<b>Total liabilities</b>	<b>946,842</b>	<b>70,067</b>	<b>1,856</b>	<b>759</b>	<b>99,064</b>
<b>Deferred inflows of resources</b>					
Property taxes levied for next period	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>946,842</b>	<b>70,067</b>	<b>1,856</b>	<b>759</b>	<b>99,064</b>
<b>Fund balances</b>					
Nonspendable for prepaids items	-	-	-	-	-
Nonspendable for inventories	492,167	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	2,998,918	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	765,836	-	269,833	-
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	12,384	-	1,039,361
Restricted for retirement	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for city election	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted	-	-	-	-	-
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>3,491,085</b>	<b>765,836</b>	<b>12,384</b>	<b>269,833</b>	<b>1,039,361</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,437,927</b>	<b>\$ 835,903</b>	<b>\$ 14,240</b>	<b>\$ 270,592</b>	<b>\$ 1,138,425</b>

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
\$ -	\$ -	\$ -	\$ 16,822	\$ 22,502	\$ 30,141	\$ 462,809	\$ 1,796,743
-	-	-	-	-	-	-	-
42,191	27,420	525	5,997	8,400	-	-	-
-	-	-	6,489	-	-	-	2,530,472
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 42,191	\$ 27,420	\$ 525	\$ 29,308	\$ 30,902	\$ 30,141	\$ 462,809	\$ 4,327,215
\$ 8,850	\$ -	\$ -	\$ 1,231	\$ 23,045	\$ 23,868	\$ -	\$ 123,700
4,630	-	-	1,318	-	-	-	-
-	26,746	5,045	-	-	-	-	-
-	-	-	-	-	-	-	-
219,648	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
233,128	26,746	5,045	2,549	23,045	23,868	-	123,700
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
233,128	26,746	5,045	2,549	23,045	23,868	-	123,700
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	462,809	4,203,515
-	674	-	26,759	7,857	6,273	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(190,937)	-	(4,520)	-	-	-	-	-
(190,937)	674	(4,520)	26,759	7,857	6,273	462,809	4,203,515
\$ 42,191	\$ 27,420	\$ 525	\$ 29,308	\$ 30,902	\$ 30,141	\$ 462,809	\$ 4,327,215

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

As of September 30, 2018

	Probation Services Fee Fund	Neutral Site Custody Exchange Fund	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund
<b>Assets</b>					
Cash and investments	\$ 752,392	\$ 22,166	\$ 82,651	\$ -	\$ 16,293
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Other receivables	27,910	7,347	-	-	1,435
Receivable from other governments	-	-	-	-	-
Prepaid items	1,200	-	-	-	-
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
<b>Total assets</b>	<b>\$ 781,502</b>	<b>\$ 29,513</b>	<b>\$ 82,651</b>	<b>\$ -</b>	<b>\$ 17,728</b>
<b>Liabilities, deferred inflows of resources, and fund balances (deficit)</b>					
<b>Liabilities</b>					
Accounts payable	\$ 34,814	\$ 23,217	\$ 46,472	\$ 110	\$ -
Accrued payroll	-	-	-	847	-
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	124,548	-
Contract retainage	-	-	-	-	-
<b>Total liabilities</b>	<b>34,814</b>	<b>23,217</b>	<b>46,472</b>	<b>125,505</b>	<b>-</b>
<b>Deferred inflows of resources</b>					
Property taxes levied for next period	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>34,814</b>	<b>23,217</b>	<b>46,472</b>	<b>125,505</b>	<b>-</b>
<b>Fund balances</b>					
Nonspendable for prepaids items	1,200	-	-	-	-
Nonspendable for inventories	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	745,488	-	36,179	-	17,728
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	6,296	-	-	-
Restricted for geographical information systems	-	-	-	-	-
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)	-	-	-	(125,505)	-
<b>Total fund balances (deficit)</b>	<b>746,688</b>	<b>6,296</b>	<b>36,179</b>	<b>(125,505)</b>	<b>17,728</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 781,502</b>	<b>\$ 29,513</b>	<b>\$ 82,651</b>	<b>\$ -</b>	<b>\$ 17,728</b>

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
\$ 3,038	\$ -	\$ 355,913	\$ -	\$ -	\$ -	\$ 8,046,259	\$ 4,855,905	\$ 731,719	\$ 1,852,051
-	2,337,814	-	-	125,654	191,308	2,739,730	2,664,184	395,891	1,868,586
-	(22,650)	-	-	(1,220)	(1,840)	(26,099)	(25,380)	(3,770)	(17,800)
286	-	-	-	-	1,714	-	79,672	2,596	-
-	275,079	4,166	-	192,002	75,978	1,489,548	4,685	704	3,291
-	-	-	-	-	-	-	209,040	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 3,324	\$ 2,590,243	\$ 360,079	\$ -	\$ 316,436	\$ 267,160	\$ 12,249,438	\$ 7,788,106	\$ 1,127,140	\$ 3,706,128
\$ -	\$ 54,869	\$ 583	\$ -	\$ 9,498	\$ 1,444	\$ 320,704	\$ 345,708	\$ 36,607	\$ 7,864
-	39,286	1,154	-	1,410	8,467	91,081	47,838	-	-
-	75,294	-	-	5,663	87,853	-	-	-	-
-	-	-	-	-	-	52,350	-	-	-
-	-	-	-	-	-	-	42,903	6,631	-
-	169,449	1,737	-	16,571	97,764	464,135	436,449	43,238	7,864
-	2,242,350	-	-	120,766	182,132	2,583,779	2,512,620	373,230	1,762,200
-	-	-	-	191,866	2,591	-	-	-	-
-	2,242,350	-	-	312,632	184,723	2,583,779	2,512,620	373,230	1,762,200
-	2,411,799	1,737	-	329,203	282,487	3,047,914	2,949,069	416,468	1,770,064
-	-	-	-	-	-	-	209,040	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,629,997	710,672	1,936,064
-	178,444	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,201,524	-	-	-
3,324	-	-	-	-	-	-	-	-	-
-	-	358,342	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	(12,767)	(15,327)	-	-	-	-
3,324	178,444	358,342	-	(12,767)	(15,327)	9,201,524	4,839,037	710,672	1,936,064
\$ 3,324	\$ 2,590,243	\$ 360,079	\$ -	\$ 316,436	\$ 267,160	\$ 12,249,438	\$ 7,788,106	\$ 1,127,140	\$ 3,706,128

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

As of September 30, 2018

	Veterans' Assistance Fund	Employer Social Security Fund	State's Attorney Grants Fund	Probation Grants Fund
<b>Assets</b>				
Cash and investments	\$ 203,523	\$ 2,246,189	\$ -	\$ 126,237
Property taxes receivable	598,429	3,892,480	-	-
Allowance for uncollectible taxes	(5,700)	(37,010)	-	-
Other receivables	-	-	-	-
Receivable from other governments	1,055	7,895	39,651	27,000
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Notes receivable, net	-	-	-	-
<b>Total assets</b>	<b>\$ 797,307</b>	<b>\$ 6,109,554</b>	<b>\$ 39,651</b>	<b>\$ 153,237</b>
<b>Liabilities, deferred inflows of resources, and fund balances (deficit)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 12,820	\$ 92,193	\$ -	\$ 85,583
Accrued payroll	-	-	1,500	-
Due to other funds	-	-	14,501	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Contract retainage	-	-	-	-
<b>Total liabilities</b>	<b>12,820</b>	<b>92,193</b>	<b>16,001</b>	<b>85,583</b>
<b>Deferred inflows of resources</b>				
Property taxes levied for next period	564,300	3,663,990	-	-
Unavailable revenue	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>564,300</b>	<b>3,663,990</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>577,120</b>	<b>3,756,183</b>	<b>16,001</b>	<b>85,583</b>
<b>Fund balances</b>				
Nonspendable for prepaids items	-	-	-	-
Nonspendable for inventories	-	-	-	-
Restricted for economic development	-	-	-	-
Restricted for highways and streets	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for health and welfare	220,187	-	-	-
Restricted for judicial purposes	-	-	23,650	67,654
Restricted for geographical information systems	-	-	-	-
Restricted for equipment replacement	-	-	-	-
Restricted for retirement	-	2,353,371	-	-
Restricted for foreclosure mediation	-	-	-	-
Restricted for city election	-	-	-	-
Restricted for animal services	-	-	-	-
Unrestricted	-	-	-	-
Assigned to animal services	-	-	-	-
Unassigned (deficit)	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>220,187</b>	<b>2,353,371</b>	<b>23,650</b>	<b>67,654</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 797,307</b>	<b>\$ 6,109,554</b>	<b>\$ 39,651</b>	<b>\$ 153,237</b>

Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund
\$ 11,071	\$ 113,597	\$ -	\$ -	\$ 98,483	\$ 695,841	\$ -	\$ 8,965	\$ 116,439	\$ 141,317
-	-	-	-	-	774,836	-	-	-	-
-	-	43,202	768,156	3,222	(7,382)	-	410	115,003	3,640
-	-	-	-	-	-	-	-	-	-
-	1,078,876	-	-	-	-	-	-	-	-
\$ 11,071	\$ 1,192,473	\$ 43,202	\$ 768,156	\$ 101,705	\$ 1,463,295	\$ -	\$ 9,375	\$ 231,442	\$ 144,957
\$ -	\$ -	\$ -	\$ 218,216	\$ -	\$ 732,256	\$ 16,375	\$ -	\$ 231,442	\$ 6,125
-	-	-	7,334	-	-	1,648	-	-	-
-	-	47,693	506,435	-	-	-	-	-	-
-	-	-	-	-	-	55,221	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	47,693	731,985	-	732,256	73,244	-	231,442	6,125
-	-	-	-	-	730,769	-	-	-	-
-	-	-	13,663	-	-	-	-	-	-
-	-	-	13,663	-	730,769	-	-	-	-
-	-	47,693	745,648	-	1,463,025	73,244	-	231,442	6,125
-	-	-	-	-	-	-	-	-	-
-	1,192,473	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
11,071	-	-	22,508	101,705	-	-	9,375	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	270	-	-	-	138,832
-	-	-	-	-	-	-	-	-	-
-	-	(4,491)	-	-	-	(73,244)	-	-	-
11,071	1,192,473	(4,491)	22,508	101,705	270	(73,244)	9,375	-	138,832
\$ 11,071	\$ 1,192,473	\$ 43,202	\$ 768,156	\$ 101,705	\$ 1,463,295	\$ -	\$ 9,375	\$ 231,442	\$ 144,957

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

As of September 30, 2018

	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund
<b>Assets</b>					
Cash and investments	\$ 181,885	\$ 589,832	\$ 118,169	\$ -	\$ 273,189
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Other receivables	3,338	-	-	-	-
Receivable from other governments	-	-	3,538	935,706	-
Prepaid items	5,956	-	-	-	-
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
<b>Total assets</b>	<b>\$ 191,179</b>	<b>\$ 589,832</b>	<b>\$ 121,707</b>	<b>\$ 935,706</b>	<b>\$ 273,189</b>
<b>Liabilities, deferred inflows of resources, and fund balances (deficit)</b>					
<b>Liabilities</b>					
Accounts payable	\$ 13,120	\$ 143,900	\$ -	\$ 48,299	\$ -
Accrued payroll	-	-	-	21,834	-
Due to other funds	-	-	-	378,722	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Contract retainage	-	-	-	-	-
<b>Total liabilities</b>	<b>13,120</b>	<b>143,900</b>	<b>-</b>	<b>448,855</b>	<b>-</b>
<b>Deferred inflows of resources</b>					
Property taxes levied for next period	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>13,120</b>	<b>143,900</b>	<b>-</b>	<b>448,855</b>	<b>-</b>
<b>Fund balances</b>					
Nonspendable for prepaids items	5,956	-	-	-	-
Nonspendable for inventories	-	-	-	-	-
Restricted for economic development	172,103	445,932	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	-	121,707	-	-
Restricted for geographical information systems	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for city election	-	-	-	-	-
Restricted for animal services	-	-	-	-	273,189
Unrestricted	-	-	-	-	-
Assigned to animal services	-	-	-	486,851	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>178,059</b>	<b>445,932</b>	<b>121,707</b>	<b>486,851</b>	<b>273,189</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 191,179</b>	<b>\$ 589,832</b>	<b>\$ 121,707</b>	<b>\$ 935,706</b>	<b>\$ 273,189</b>

	Federal Forfeiture State's Attorney Fund	State Drug Forfeiture State's Attorney Fund	Check Offender Program Fund	Total
\$	7,292	\$ 13,954	\$ 2,766	\$ 29,281,741
	-	-	-	15,588,912
	-	-	-	(148,851)
	-	-	-	1,801,233
	-	-	-	5,857,822
	-	-	-	216,196
	-	-	-	492,167
	-	-	-	1,078,876
<b>\$</b>	<b>7,292</b>	<b>\$ 13,954</b>	<b>\$ 2,766</b>	<b>\$ 54,168,096</b>
<b>\$</b>	<b>-</b>	<b>\$ 106</b>	<b>\$ 69</b>	<b>\$ 3,767,805</b>
	-	-	-	235,142
	-	-	-	1,147,952
	-	-	-	52,350
	-	-	-	399,417
	-	-	-	56,610
	-	106	69	5,659,276
	-	-	-	14,736,136
	-	-	-	208,120
	-	-	-	14,944,256
	-	106	69	20,603,532
	-	-	-	216,196
	-	-	-	492,167
	-	-	-	1,810,508
	-	-	-	10,275,651
	-	-	-	5,644,163
	-	-	-	9,427,984
	7,292	13,848	2,697	1,462,086
	-	-	-	358,342
	-	-	-	1,051,745
	-	-	-	2,353,371
	-	-	-	138,832
	-	-	-	270
	-	-	-	273,189
	-	-	-	486,851
	-	-	-	(426,791)
	7,292	13,848	2,697	33,564,564
<b>\$</b>	<b>7,292</b>	<b>\$ 13,954</b>	<b>\$ 2,766</b>	<b>\$ 54,168,096</b>

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

For The Year Ended September 30, 2018

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,752,970	-	-	-	-
Charges for services	-	902,266	43,399	44,650	567,649
Licenses and permits	-	-	-	-	-
Investment income	13,380	-	-	-	-
Other	-	-	-	-	473
<b>Total revenues</b>	<b>4,766,350</b>	<b>902,266</b>	<b>43,399</b>	<b>44,650</b>	<b>568,122</b>
<b>Expenditures, current</b>					
General government	-	-	50,271	29,846	546,682
Public safety	-	-	-	-	-
Highways and streets	2,162,196	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	832,643	-	-	-
<b>Total expenditures, current</b>	<b>2,162,196</b>	<b>832,643</b>	<b>50,271</b>	<b>29,846</b>	<b>546,682</b>
<b>Debt Service</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital outlay</b>	<b>1,686,347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>3,848,543</b>	<b>832,643</b>	<b>50,271</b>	<b>29,846</b>	<b>546,682</b>
<b>Excess of revenues over (under) expenditures</b>	<b>917,807</b>	<b>69,623</b>	<b>(6,872)</b>	<b>14,804</b>	<b>21,440</b>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	(1,403,525)	(50,000)	-	-	(300,000)
Property sales	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,403,525)</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>	<b>(300,000)</b>
<b>Net change in fund balance</b>	<b>(485,718)</b>	<b>19,623</b>	<b>(6,872)</b>	<b>14,804</b>	<b>(278,560)</b>
<b>Fund balances (deficit), beginning of period, as previously stated</b>	<b>3,976,803</b>	<b>746,213</b>	<b>19,256</b>	<b>255,029</b>	<b>1,317,921</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficit), beginning of period, as restated</b>	<b>3,976,803</b>	<b>746,213</b>	<b>19,256</b>	<b>255,029</b>	<b>1,317,921</b>
<b>Fund balance (deficit), end of period</b>	<b>\$ 3,491,085</b>	<b>\$ 765,836</b>	<b>\$ 12,384</b>	<b>\$ 269,833</b>	<b>\$ 1,039,361</b>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	302,678	196,676	-
552,004	339,571	7,735	99,160	105,050	-	-	3,348,018
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
552,004	339,571	7,735	99,160	105,050	302,678	196,676	3,348,018
-	-	-	-	-	297,324	-	-
-	-	-	-	-	-	163,157	1,520,294
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
309,290	-	6,600	98,508	141,166	-	-	-
309,290	-	6,600	98,508	141,166	297,324	163,157	1,520,294
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
309,290	-	6,600	98,508	141,166	297,324	163,157	1,520,294
242,714	339,571	1,135	652	(36,116)	5,354	33,519	1,827,724
-	-	-	-	23,000	51,600	-	-
(360,000)	(337,622)	-	-	-	-	(22,159)	(468,975)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(360,000)	(337,622)	-	-	23,000	51,600	(22,159)	(468,975)
(117,286)	1,949	1,135	652	(13,116)	56,954	11,360	1,358,749
(73,651)	(1,275)	(5,655)	26,107	20,973	(50,681)	451,449	2,698,782
-	-	-	-	-	-	-	145,984
(73,651)	(1,275)	(5,655)	26,107	20,973	(50,681)	451,449	2,844,766
\$ (190,937)	\$ 674	\$ (4,520)	\$ 26,759	\$ 7,857	\$ 6,273	\$ 462,809	\$ 4,203,515

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, 2018

	Probation Services Fee Fund	Neutral Site Custody Exchange Fund	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	4,477	-	-
Charges for services	416,656	89,293	111,148	40,144	14,403
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b>416,656</b>	<b>89,293</b>	<b>115,625</b>	<b>40,144</b>	<b>14,403</b>
<b>Expenditures, current</b>					
General government	-	-	-	-	-
Public safety	287,070	88,271	106,333	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	-	-	51,584	-
<b>Total expenditures, current</b>	<b>287,070</b>	<b>88,271</b>	<b>106,333</b>	<b>51,584</b>	<b>-</b>
<b>Debt Service</b>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital outlay</b>	<b>42,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>329,771</b>	<b>88,271</b>	<b>106,333</b>	<b>51,584</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>86,885</b>	<b>1,022</b>	<b>9,292</b>	<b>(11,440)</b>	<b>14,403</b>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Property sales	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>86,885</b>	<b>1,022</b>	<b>9,292</b>	<b>(11,440)</b>	<b>14,403</b>
<b>Fund balances (deficit), beginning of period, as previously stated</b>	<b>659,803</b>	<b>5,274</b>	<b>26,887</b>	<b>(114,065)</b>	<b>3,325</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficit), beginning of period, as restated</b>	<b>659,803</b>	<b>5,274</b>	<b>26,887</b>	<b>(114,065)</b>	<b>3,325</b>
<b>Fund balances (deficit), end of period</b>	<b>\$ 746,688</b>	<b>\$ 6,296</b>	<b>\$ 36,179</b>	<b>\$ (125,505)</b>	<b>\$ 17,728</b>

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
\$ -	\$ 1,458,314	\$ -	\$ -	\$ 73,622	\$ 147,283	\$ 2,610,570	\$ 2,529,541	\$ 380,220	\$ 1,776,744
-	1,149,009	-	-	124	369,836	5,614,202	1,081,077	12,520	3,291
2,730	-	271,155	350,664	-	-	816,869	479,462	-	-
-	-	-	-	-	-	788,960	-	-	-
-	-	-	-	-	-	-	-	-	-
-	2,892	-	-	31,095	87,235	30,406	3,525	-	-
2,730	2,610,215	271,155	350,664	104,841	604,354	9,861,007	4,093,605	392,740	1,780,035
-	-	271,985	-	154,258	-	-	-	-	-
-	3,037,305	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,002,740	276,356	297,232
-	-	-	-	-	-	8,462,223	-	-	-
-	-	-	-	-	610,986	-	-	-	-
-	3,037,305	271,985	-	154,258	610,986	8,462,223	3,002,740	276,356	297,232
-	-	-	-	-	-	-	501,165	-	-
-	-	-	-	-	-	-	53,929	-	-
-	-	-	-	-	-	-	555,094	-	-
-	-	23,000	-	-	-	-	1,108,797	365,378	625,444
-	3,037,305	294,985	-	154,258	610,986	8,462,223	4,666,631	641,734	922,676
2,730	(427,090)	(23,830)	350,664	(49,417)	(6,632)	1,398,784	(573,026)	(248,994)	857,359
-	-	103,578	-	35,000	-	100,000	235,000	-	-
-	-	-	(350,664)	-	-	-	-	-	(1,403,525)
-	-	-	-	-	-	-	240,000	-	-
-	-	-	-	-	-	-	202,545	-	-
-	-	103,578	(350,664)	35,000	-	100,000	677,545	-	(1,403,525)
2,730	(427,090)	79,748	-	(14,417)	(6,632)	1,498,784	104,519	(248,994)	(546,166)
594	(89,473)	278,594	-	1,650	(8,695)	6,909,078	4,266,085	959,666	2,482,230
-	695,007	-	-	-	-	793,662	468,433	-	-
594	605,534	278,594	-	1,650	(8,695)	7,702,740	4,734,518	959,666	2,482,230
\$ 3,324	\$ 178,444	\$ 358,342	\$ -	\$ (12,767)	\$ (15,327)	\$ 9,201,524	\$ 4,839,037	\$ 710,672	\$ 1,936,064

**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, 2018

	Veterans' Assistance Fund	Employer Social Security Fund	State's Attorney Grants Fund	Probation Grants Fund
<b>Revenues</b>				
Taxes	\$ 569,482	\$ 3,837,700	\$ -	\$ -
Intergovernmental	1,055	1,043,080	206,204	233,100
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Investment income	-	-	-	-
Other	-	181,954	-	-
<b>Total revenues</b>	<b>570,537</b>	<b>5,062,734</b>	<b>206,204</b>	<b>233,100</b>
<b>Expenditures, current</b>				
General government	-	479,719	-	-
Public safety	-	2,258,391	-	224,248
Highways and streets	-	180,609	-	-
Health and welfare	535,349	786,664	-	-
Judicial	-	877,704	222,968	-
<b>Total expenditures, current</b>	<b>535,349</b>	<b>4,583,087</b>	<b>222,968</b>	<b>224,248</b>
<b>Debt Service</b>				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital outlay</b>				
	-	-	-	-
<b>Total expenditures</b>	<b>535,349</b>	<b>4,583,087</b>	<b>222,968</b>	<b>224,248</b>
<b>Excess of revenues over (under) expenditures</b>	<b>35,188</b>	<b>479,647</b>	<b>(16,764)</b>	<b>8,852</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	20,118	-
Transfers (out)	-	-	-	-
Property sales	-	-	-	-
Issuance of capital lease obligation	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>20,118</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>35,188</b>	<b>479,647</b>	<b>3,354</b>	<b>8,852</b>
<b>Fund balances (deficit), beginning of period, as previously stated</b>	<b>184,999</b>	<b>1,873,724</b>	<b>20,296</b>	<b>58,802</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficit), beginning of period, as restated</b>	<b>184,999</b>	<b>1,873,724</b>	<b>20,296</b>	<b>58,802</b>
<b>Fund balances (deficit), end of period</b>	<b>\$ 220,187</b>	<b>\$ 2,353,371</b>	<b>\$ 23,650</b>	<b>\$ 67,654</b>

Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund	Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 727,083	\$ -	\$ -	\$ 1,027,357	\$ -
-	-	167,261	2,197,184	-	-	-	-	-	-
58	-	-	-	43,138	-	202,981	6,820	-	47,580
-	35,846	-	-	-	-	-	1	-	-
-	-	-	-	-	-	-	-	-	-
58	35,846	167,261	2,197,184	43,138	727,083	202,981	6,821	1,027,357	47,580
-	215,981	-	-	-	732,257	-	-	1,027,357	28,442
-	-	206,591	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	2,269,511	-	-	220,489	11,705	-	-
-	215,981	206,591	2,269,511	-	732,257	220,489	11,705	1,027,357	28,442
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	215,981	206,591	2,269,511	-	732,257	220,489	11,705	1,027,357	28,442
58	(180,135)	(39,330)	(72,327)	43,138	(5,174)	(17,508)	(4,884)	-	19,138
-	-	-	55,835	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	55,835	-	-	-	-	-	-
58	(180,135)	(39,330)	(16,492)	43,138	(5,174)	(17,508)	(4,884)	-	19,138
11,013	1,372,608	(322,900)	(41,938)	58,567	5,444	(55,736)	14,259	-	119,694
-	-	357,739	80,938	-	-	-	-	-	-
11,013	1,372,608	34,839	39,000	58,567	5,444	(55,736)	14,259	-	119,694
\$ 11,071	\$ 1,192,473	\$ (4,491)	\$ 22,508	\$ 101,705	\$ 270	\$ (73,244)	\$ 9,375	\$ -	\$ 138,832

**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, 2018

	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
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	300,024	-	-	-	1,484
Charges for services	59,178	-	42,865	1,079,862	-	-
Licenses and permits	-	-	-	1,321,568	-	-
Investment income	-	-	-	-	-	21
Other	-	-	-	42,358	18,180	-
<b>Total revenues</b>	59,178	300,024	42,865	2,443,788	18,180	1,505
<b>Expenditures, current</b>						
General government	-	143,901	-	-	-	-
Public safety	-	-	-	2,392,040	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	146,123	-	-	-	-	-
Judicial	-	-	-	-	-	4,343
<b>Total expenditures, current</b>	146,123	143,901	-	2,392,040	-	4,343
<b>Debt Service</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Debt Service</b>	-	-	-	-	-	-
<b>Capital outlay</b>	-	-	-	72,035	-	-
<b>Total expenditures</b>	146,123	143,901	-	2,464,075	-	4,343
<b>Excess of revenues over (under) expenditures</b>	(86,945)	156,123	42,865	(20,287)	18,180	(2,838)
<b>Other financing sources (uses)</b>						
Transfers in	265,004	-	-	30,000	-	10,130
Transfers (out)	-	-	-	-	(30,000)	-
Property sales	-	-	-	3,000	-	-
Issuance of capital lease obligation	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	265,004	-	-	33,000	(30,000)	10,130
<b>Net change in fund balances</b>	178,059	156,123	42,865	12,713	(11,820)	7,292
<b>Fund balances (deficit), beginning of period, as previously stated</b>	-	289,809	78,842	474,138	285,009	-
<b>Prior period adjustment</b>	-	-	-	-	-	-
<b>Fund balances (deficit), beginning of period, as restated</b>	-	289,809	78,842	474,138	285,009	-
<b>Fund balances (deficit), end of period</b>	\$ 178,059	\$ 445,932	\$ 121,707	\$ 486,851	\$ 273,189	\$ 7,292

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State Drug		Check Offender		Total
State Attorney	Forfeiture	Program		
Fund	Fund	Fund		
\$ -	\$ -	\$ -	\$ -	\$ 15,137,916
44,856	-	-	-	17,681,108
-	-	-	-	10,084,508
-	-	-	-	2,110,528
38	-	-	-	49,286
-	-	1,132	-	399,250
44,894	-	1,132	-	45,462,596
-	-	-	-	3,978,023
-	-	-	-	10,283,700
-	-	-	-	5,919,133
-	-	-	-	9,930,359
43,075	-	481	-	5,701,053
43,075	-	481	-	35,812,268
-	-	-	-	501,165
-	-	-	-	53,929
-	-	-	-	555,094
-	-	-	-	3,923,702
43,075	-	481	-	40,291,064
1,819	-	651	-	5,171,532
12,029	-	2,046	-	943,340
-	-	-	-	(4,726,470)
-	-	-	-	243,000
-	-	-	-	202,545
12,029	-	2,046	-	(3,337,585)
13,848	-	2,697	-	1,833,947
-	-	-	-	29,188,854
-	-	-	-	2,541,763
-	-	-	-	31,730,617
\$ 13,848	\$ -	\$ 2,697	\$ -	\$ 33,564,564

**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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Intergovernmental				
Motor fuel tax allotments	\$ 8,305,000	\$ 8,305,000	\$ 4,752,970	\$ (3,552,030)
Investment income	2,000	2,000	13,380	11,380
<b>Total revenues</b>	<b>8,307,000</b>	<b>8,307,000</b>	<b>4,766,350</b>	<b>(3,540,650)</b>
<b>Expenditures, current</b>				
Highways and streets				
Personnel	1,373,677	1,113,677	739,828	(373,849)
Supplies and services	1,352,000	1,352,000	1,422,368	70,368
<b>Total expenditures, current</b>	<b>2,725,677</b>	<b>2,465,677</b>	<b>2,162,196</b>	<b>(303,481)</b>
<b>Capital outlay</b>	<b>3,017,067</b>	<b>2,957,067</b>	<b>1,686,347</b>	<b>(1,270,720)</b>
<b>Total expenditures</b>	<b>5,742,744</b>	<b>5,422,744</b>	<b>3,848,543</b>	<b>(1,574,201)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>2,564,256</b>	<b>2,884,256</b>	<b>917,807</b>	<b>(1,966,449)</b>
<b>Other financing sources (uses)</b>				
Transfers (out)	(1,403,525)	(1,403,525)	(1,403,525)	-
<b>Total other financing sources (uses)</b>	<b>(1,403,525)</b>	<b>(1,403,525)</b>	<b>(1,403,525)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ 1,160,731</b>	<b>\$ 1,480,731</b>	<b>(485,718)</b>	<b>\$ (1,966,449)</b>
<b>Fund balance, beginning of period</b>			<b>3,976,803</b>	
<b>Fund balance, end of period</b>			<b>\$ 3,491,085</b>	

**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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charges for services	\$ 1,064,000	\$ 1,064,000	\$ 902,266	\$ (161,734)
<b>Total revenues</b>	1,064,000	1,064,000	902,266	(161,734)
<b>Expenditures, current</b>				
Judicial				
Personnel	419,220	419,220	344,221	(74,999)
Supplies and services	495,000	570,000	488,422	(81,578)
<b>Total expenditures, current</b>	914,220	989,220	832,643	(156,577)
<b>Capital outlay</b>	100,000	25,000	-	(25,000)
<b>Total expenditures</b>	1,014,220	1,014,220	832,643	(181,577)
<b>Excess of revenues over (under) expenditures</b>	49,780	49,780	69,623	19,843
<b>Other financing sources (uses)</b>				
Transfers (out)	(50,000)	(50,000)	(50,000)	-
<b>Total other financing sources (uses)</b>	(50,000)	(50,000)	(50,000)	-
<b>Net change in fund balance</b>	\$ (220)	\$ (220)	19,623	\$ 19,843
<b>Fund balance, beginning of period</b>			746,213	
<b>Fund balance, end of period</b>			\$ 765,836	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 42,000	\$ 43,399	\$ 1,399
<b>Total revenues</b>	42,000	43,399	1,399
<b>Expenditures, current</b>			
General government			
Personnel	48,846	50,271	1,425
<b>Total expenditures, current</b>	48,846	50,271	1,425
<b>Net change in fund balance</b>	<u>\$ (6,846)</u>	<u>(6,872)</u>	<u>\$ (26)</u>
<b>Fund balance, beginning of period</b>		19,256	
<b>Fund balance, end of period</b>		<u>\$ 12,384</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 47,000	\$ 44,650	\$ (2,350)
<b>Total revenues</b>	47,000	44,650	(2,350)
<b>Expenditures, current</b>			
General government			
Supplies and services	43,000	29,846	(13,154)
<b>Total expenditures, current</b>	43,000	29,846	(13,154)
<b>Capital outlay</b>	-	-	-
<b>Total expenditures</b>	43,000	29,846	(13,154)
<b>Net change in fund balance</b>	<u>\$ 4,000</u>	14,804	<u>\$ 10,804</u>
<b>Fund balance, beginning of period</b>		255,029	
<b>Fund balance, end of period</b>		<u>\$ 269,833</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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charges for services	\$ 570,000	\$ 570,000	\$ 567,649	\$ (2,351)
Other	-	-	473	473
<b>Total revenues</b>	570,000	570,000	568,122	(1,878)
<b>Expenditures, current</b>				
General government				
Personnel	385,000	457,500	456,185	(1,315)
Supplies and services	94,253	94,253	90,497	(3,756)
<b>Total expenditures, current</b>	479,253	551,753	546,682	(5,071)
<b>Excess of revenues over (under) expenditures</b>	90,747	18,247	21,440	3,193
<b>Other financing sources (uses)</b>				
Transfers (out)	(300,000)	(300,000)	(300,000)	-
<b>Total other financing sources (uses)</b>	(300,000)	(300,000)	(300,000)	-
<b>Net change in fund balance</b>	\$ (209,253)	\$ (281,753)	(278,560)	\$ 3,193
<b>Fund balance, beginning of period</b>			1,317,921	
<b>Fund balance, end of period</b>			\$ 1,039,361	

# 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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charges for services	\$ 600,000	\$ 600,000	\$ 552,004	\$ (47,996)
<b>Total revenues</b>	600,000	600,000	552,004	(47,996)
<b>Expenditures, current</b>				
Judicial				
Personnel	314,152	326,152	309,290	(16,862)
<b>Total expenditures, current</b>	314,152	326,152	309,290	(16,862)
<b>Excess of revenues over (under) expenditures</b>	285,848	273,848	242,714	(31,134)
<b>Other financing sources (uses)</b>				
Transfers (out)	(360,000)	(360,000)	(360,000)	-
<b>Total other financing sources (uses)</b>	(360,000)	(360,000)	(360,000)	-
<b>Net change in fund balance</b>	<u>\$ (74,152)</u>	<u>\$ (86,152)</u>	<u>(117,286)</u>	<u>\$ (31,134)</u>
<b>Fund balance (deficit), beginning of period</b>			<u>(73,651)</u>	
<b>Fund balance (deficit), end of period</b>			<u>\$ (190,937)</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 350,000	\$ 339,571	\$ (10,429)
<b>Total revenues</b>	350,000	339,571	(10,429)
<b>Expenditures</b>			
None	-	-	-
<b>Excess of revenues over (under) expenditures</b>	350,000	339,571	(10,429)
<b>Other financing sources (uses)</b>			
Transfers (out)	(350,000)	(337,622)	12,378
<b>Total other financing sources (uses)</b>	(350,000)	(337,622)	12,378
<b>Net change in fund balance</b>	<u>\$ -</u>	1,949	<u>\$ 1,949</u>
<b>Fund balance (deficit), beginning of period</b>		(1,275)	
<b>Fund balance, end of period</b>		<u>\$ 674</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 7,000	\$ 7,735	\$ 735
<b>Total revenues</b>	<b>7,000</b>	<b>7,735</b>	<b>735</b>
<b>Expenditures, current</b>			
Judicial			
Supplies and services	6,600	6,600	-
<b>Total expenditures, current</b>	<b>6,600</b>	<b>6,600</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>400</b>	<b>1,135</b>	<b>735</b>
<b>Net change in fund balance</b>	<b>\$ 400</b>	<b>1,135</b>	<b>\$ 735</b>
<b>Fund balance (deficit), beginning of period</b>		<b>(5,655)</b>	
<b>Fund balance (deficit), end of period</b>		<b>\$ (4,520)</b>	

# 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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charges for services	\$ 100,000	\$ 100,000	\$ 99,160	\$ (840)
<b>Total revenues</b>	100,000	100,000	99,160	(840)
<b>Expenditures, current</b>				
Judicial				
Personnel	97,988	99,488	98,508	(980)
<b>Total expenditures, current</b>	97,988	99,488	98,508	(980)
<b>Net change in fund balance</b>	<u>\$ 2,012</u>	<u>\$ 512</u>	652	<u>\$ 140</u>
<b>Fund balance, beginning of period</b>			26,107	
<b>Fund balance, end of period</b>			<u>\$ 26,759</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 105,000	\$ 105,050	\$ 50
<b>Total revenues</b>	105,000	105,050	50
<b>Expenditures, current</b>			
Judicial			
Supplies and services	147,310	141,166	(6,144)
<b>Total expenditures, current</b>	147,310	141,166	(6,144)
<b>Excess of revenues over (under) expenditures</b>	(42,310)	(36,116)	6,194
<b>Other financing sources (uses)</b>			
Transfers in	23,000	23,000	-
<b>Total other financing sources (uses)</b>	23,000	23,000	-
<b>Net change in fund balance</b>	<u>\$ (19,310)</u>	<u>(13,116)</u>	<u>\$ 6,194</u>
<b>Fund balance, beginning of period</b>		20,973	
<b>Fund balance, end of period</b>		<u>\$ 7,857</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, 2018

	Original and Final Budget	Final Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ -	\$ 302,678	\$ 302,678
<b>Total revenues</b>	-	302,678	302,678
<b>Expenditures, current</b>			
General government			
Supplies and services	-	297,324	297,324
<b>Total expenditures</b>	-	297,324	297,324
<b>Excess of revenues over (under) expenditures</b>	-	5,354	5,354
<b>Other financing sources (uses)</b>			
Transfers in	51,600	51,600	-
<b>Total other financing sources (uses)</b>	51,600	51,600	-
<b>Net change in fund balance</b>	\$ 51,600	56,954	\$ 5,354
<b>Fund balance (deficit), beginning of period</b>		(50,681)	
<b>Fund balance, end of period</b>		\$ 6,273	

# 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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 2,100,000	\$ 3,348,018	\$ 1,248,018
<b>Total revenues</b>	2,100,000	3,348,018	1,248,018
<b>Expenditures, current</b>			
Public safety			
Supplies and services	1,750,700	1,520,294	(230,406)
<b>Total expenditures, current</b>	1,750,700	1,520,294	(230,406)
<b>Capital outlay</b>	200,000	-	(200,000)
<b>Total expenditures</b>	1,950,700	1,520,294	(430,406)
<b>Excess of revenues over (under) expenditures</b>	149,300	1,827,724	1,678,424
<b>Other financing sources (uses)</b>			
Transfers (out)	(468,975)	(468,975)	-
<b>Total other financing sources (uses)</b>	(468,975)	(468,975)	-
<b>Net change in fund balance</b>	<u>\$ (319,675)</u>	1,358,749	<u>\$ 1,678,424</u>
<b>Fund balance, beginning of period</b>			
as previously stated		2,698,782	
Prior period adjustment		145,984	
<b>Total fund balance, beginning of period,</b>			
as restated		2,844,766	
<b>Total fund balance, end of period</b>		<u>\$ 4,203,515</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 415,000	\$ 416,656	\$ 1,656
<b>Total revenues</b>	415,000	416,656	1,656
<b>Expenditures, current</b>			
Public safety			
Supplies and services	425,050	287,070	(137,980)
<b>Total expenditures, current</b>	425,050	287,070	(137,980)
<b>Capital outlay</b>	105,000	42,701	(62,299)
<b>Total expenditures</b>	530,050	329,771	(200,279)
<b>Excess of revenues over (under) expenditures</b>	(115,050)	86,885	201,935
<b>Net change in fund balance</b>	<u>\$ (115,050)</u>	86,885	<u>\$ 201,935</u>
<b>Fund balance, beginning of period</b>		<u>659,803</u>	
<b>Fund balance, end of period</b>		<u>\$ 746,688</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 89,000	\$ 89,293	\$ 293
<b>Total revenues</b>	89,000	89,293	293
<b>Expenditures, current</b>			
Public Safety			
Supplies and services	89,000	88,271	(729)
<b>Total expenditures, current</b>	89,000	88,271	(729)
<b>Net change in fund balance</b>	<u>\$ -</u>	1,022	<u>\$ 1,022</u>
<b>Fund balance, beginning of period</b>		5,274	
<b>Fund balance, end of period</b>		<u>\$ 6,296</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Intergovernmental	\$ 5,000	\$ 4,477	\$ (523)
Charges for services	112,000	111,148	(852)
<b>Total revenues</b>	117,000	115,625	(1,375)
<b>Expenditures, current</b>			
Public Safety			
Supplies and services	117,000	106,333	(10,667)
<b>Total expenditures, current</b>	117,000	106,333	(10,667)
<b>Excess of revenues over (under) expenditures</b>	-	9,292	9,292
<b>Net change in fund balance</b>	\$ -	9,292	\$ 9,292
<b>Fund balance, beginning of period</b>		26,887	
<b>Fund balance, end of period</b>		\$ 36,179	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 46,000	\$ 40,144	\$ (5,856)
<b>Total revenues</b>	46,000	40,144	(5,856)
<b>Expenditures, current</b>			
Judicial			
Personnel	44,400	51,584	7,184
<b>Total expenditures, current</b>	44,400	51,584	7,184
<b>Excess of revenues over (under) expenditures</b>	1,600	(11,440)	(13,040)
<b>Net change in fund balance</b>	<u>\$ 1,600</u>	<u>(11,440)</u>	<u>\$ (13,040)</u>
<b>Fund balance (deficit), beginning of period</b>		<u>(114,065)</u>	
<b>Fund balance (deficit), end of period</b>		<u>\$ (125,505)</u>	

**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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Property taxes, net	\$ 1,450,000	\$ 1,450,000	\$ 1,458,314	\$ 8,314
Intergovernmental	1,392,000	1,392,000	1,149,009	(242,991)
Other	-	-	2,892	2,892
<b>Total revenues</b>	<b>2,842,000</b>	<b>2,842,000</b>	<b>2,610,215</b>	<b>(231,785)</b>
<b>Expenditures, current</b>				
Public safety				
Personnel	2,369,843	2,614,843	2,515,304	(99,539)
Supplies and services	955,558	955,558	522,001	(433,557)
<b>Total expenditures, current</b>	<b>3,325,401</b>	<b>3,570,401</b>	<b>3,037,305</b>	<b>(533,096)</b>
<b>Total expenditures</b>	<b>3,325,401</b>	<b>3,570,401</b>	<b>3,037,305</b>	<b>(533,096)</b>
<b>Net change in fund balance</b>	<b>\$ (483,401)</b>	<b>\$ (728,401)</b>	<b>(427,090)</b>	<b>\$ 301,311</b>
<b>Fund balance, beginning of period</b>				
as previously stated			(89,473)	
<b>Prior period adjustment</b>			695,007	
<b>Total fund balance, beginning of period, as restated</b>			605,534	
<b>Total fund balance, end of period</b>			<b>\$ 178,444</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 301,000	\$ 271,155	\$ (29,845)
<b>Total revenues</b>	301,000	271,155	(29,845)
<b>Expenditures, current</b>			
General government			
Personnel	313,379	181,472	(131,907)
Supplies and services	133,229	90,513	(42,716)
<b>Total expenditures, current</b>	446,608	271,985	(174,623)
<b>Capital outlay</b>	29,000	23,000	(6,000)
<b>Total expenditures</b>	475,608	294,985	(180,623)
<b>Excess of revenues over (under) expenditures</b>	(174,608)	(23,830)	150,778
<b>Other financing sources (uses)</b>			
Transfers in	112,000	103,578	(8,422)
<b>Total other financing sources (uses)</b>	112,000	103,578	(8,422)
<b>Net change in fund balance</b>	<u>\$ (62,608)</u>	79,748	<u>\$ 142,356</u>
<b>Fund balance, beginning of period</b>		278,594	
<b>Fund balance, end of period</b>		<u>\$ 358,342</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 346,000	\$ 350,664	\$ 4,664
<b>Total revenues</b>	346,000	350,664	4,664
<b>Expenditures</b>			
None	-	-	-
<b>Excess of revenues over (under) expenditures</b>	346,000	350,664	4,664
<b>Other financing sources (uses)</b>			
Transfers (out)	(346,000)	(350,664)	(4,664)
<b>Total other financing sources (uses)</b>	(346,000)	(350,664)	(4,664)
<b>Net change in fund balance</b>	\$ -	-	\$ -
<b>Fund balance, beginning of period</b>		-	
<b>Fund balance, end of period</b>		\$ -	

# 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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 71,000	\$ 73,622	\$ 2,622
Intergovernmental	-	124	124
Other	50,000	31,095	(18,905)
<b>Total revenues</b>	121,000	104,841	(16,159)
<b>Expenditures, current</b>			
General government			
Personnel	94,943	91,997	(2,946)
Supplies and services	64,275	62,261	(2,014)
<b>Total expenditures, current</b>	159,218	154,258	(4,960)
<b>Capital outlay</b>	2,000	-	(2,000)
<b>Total expenditures</b>	161,218	154,258	(6,960)
<b>Excess of revenues over (under) expenditures</b>	(40,218)	(49,417)	(9,199)
<b>Other financing sources (uses)</b>			
Transfers in	35,000	35,000	-
<b>Total other financing sources (uses)</b>	35,000	35,000	-
<b>Net change in fund balance</b>	<u>\$ (5,218)</u>	<u>(14,417)</u>	<u>\$ (9,199)</u>
<b>Fund balance, beginning of period</b>		1,650	
<b>Fund balance (deficit), end of period</b>		<u>\$ (12,767)</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 141,000	\$ 147,283	\$ 6,283
Intergovernmental	330,000	369,836	39,836
Other	105,000	87,235	(17,765)
<b>Total revenues</b>	<b>576,000</b>	<b>604,354</b>	<b>28,354</b>
<b>Expenditures, current</b>			
Judicial			
Personnel	515,716	548,771	33,055
Supplies and services	72,810	62,215	(10,595)
<b>Total expenditures, current</b>	<b>588,526</b>	<b>610,986</b>	<b>22,460</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(12,526)</b>	<b>(6,632)</b>	<b>5,894</b>
<b>Net change in fund balance</b>	<b>\$ (12,526)</b>	<b>(6,632)</b>	<b>\$ 5,894</b>
<b>Fund balance (deficit), beginning of period</b>		<b>(8,695)</b>	
<b>Fund balance (deficit), end of period</b>		<b>\$ (15,327)</b>	

# 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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Property taxes, net	\$ 2,584,879	\$ 2,584,879	\$ 2,610,570	\$ 25,691
Intergovernmental revenues	6,590,454	6,590,454	5,614,202	(976,252)
Charges for services	765,175	772,000	816,869	44,869
Licenses and permits	776,275	776,275	788,960	12,685
Miscellaneous	57,045	57,045	30,406	(26,639)
<b>Total revenues</b>	<b>10,773,828</b>	<b>10,780,653</b>	<b>9,861,007</b>	<b>(919,646)</b>
<b>Expenditures, current</b>				
Health and welfare				
Personnel	6,312,400	6,196,654	5,160,214	(1,036,440)
Supplies and services	4,359,636	4,482,207	3,302,009	(1,180,198)
<b>Total expenditures, current</b>	<b>10,672,036</b>	<b>10,678,861</b>	<b>8,462,223</b>	<b>(2,216,638)</b>
<b>Capital outlay</b>	<b>69,800</b>	<b>69,800</b>	<b>-</b>	<b>(69,800)</b>
<b>Total expenditures</b>	<b>10,741,836</b>	<b>10,748,661</b>	<b>8,462,223</b>	<b>(2,286,438)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>31,992</b>	<b>31,992</b>	<b>1,398,784</b>	<b>1,366,792</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	100,000	100,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>
<b>Net change in fund balance</b>	<b>\$ 31,992</b>	<b>\$ 31,992</b>	<b>1,498,784</b>	<b>\$ 1,466,792</b>
<b>Fund balance, beginning of period</b>				
as previously stated			6,909,078	
Prior period adjustment			793,662	
<b>Total fund balance, beginning of period, as restated</b>			<b>7,702,740</b>	
<b>Total fund balance, end of period</b>			<b>\$ 9,201,524</b>	

**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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Taxes	\$ 2,513,000	\$ 2,513,000	\$ 2,529,541	\$ 16,541
Intergovernmental revenues	2,311,000	2,311,000	1,081,077	(1,229,923)
Charges for services	-	-	479,462	479,462
Other	3,000	3,000	3,525	525
<b>Total revenues</b>	<b>4,827,000</b>	<b>4,827,000</b>	<b>4,093,605</b>	<b>(733,395)</b>
<b>Expenditures, current</b>				
Highway and streets				
Personnel	1,358,308	2,068,308	2,024,711	(43,597)
Supplies and services	1,378,300	1,368,300	978,029	(390,271)
<b>Total expenditures, current</b>	<b>2,736,608</b>	<b>3,436,608</b>	<b>3,002,740</b>	<b>(433,868)</b>
<b>Debt Service</b>				
Principal	1,128,204	978,204	501,165	(477,039)
Interest	-	-	53,929	53,929
<b>Total debt service</b>	<b>1,128,204</b>	<b>978,204</b>	<b>555,094</b>	<b>(423,110)</b>
<b>Capital outlay</b>	<b>1,018,250</b>	<b>888,250</b>	<b>1,108,797</b>	<b>220,547</b>
<b>Total expenditures</b>	<b>4,883,062</b>	<b>5,303,062</b>	<b>4,666,631</b>	<b>(636,431)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(56,062)</b>	<b>(476,062)</b>	<b>(573,026)</b>	<b>(96,964)</b>
<b>Other financing sources (uses)</b>				
Property sales	-	-	240,000	240,000
Issuance of capital lease	-	-	202,545	202,545
Transfers in	-	-	235,000	235,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>677,545</b>	<b>677,545</b>
<b>Net change in fund balance</b>	<b>\$ (56,062)</b>	<b>\$ (476,062)</b>	<b>104,519</b>	<b>\$ 580,581</b>
<b>Fund balance, beginning of period</b>				
as previously stated			4,266,085	
<b>Prior period adjustment</b>			468,433	
<b>Total fund balance, beginning of period, as restated</b>			<b>4,734,518</b>	
<b>Total fund balance (deficit), end of period</b>			<b>\$ 4,839,037</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 373,000	\$ 380,220	\$ 7,220
Intergovernmental	15,000	12,520	(2,480)
<b>Total revenues</b>	<b>388,000</b>	<b>392,740</b>	<b>4,740</b>
<b>Expenditures, current</b>			
Highways and streets			
Personnel	285,186	198,745	(86,441)
Supplies and services	230,000	77,611	(152,389)
<b>Total expenditures, current</b>	<b>515,186</b>	<b>276,356</b>	<b>(238,830)</b>
<b>Capital outlay</b>	<b>340,000</b>	<b>365,378</b>	<b>25,378</b>
<b>Total expenditures</b>	<b>855,186</b>	<b>641,734</b>	<b>(213,452)</b>
<b>Net change in fund balance</b>	<b>\$ (467,186)</b>	<b>(248,994)</b>	<b>\$ 218,192</b>
<b>Fund balance, beginning of period</b>		<b>959,666</b>	
<b>Fund balance, end of period</b>		<b>\$ 710,672</b>	

# 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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Property taxes, net	\$ 1,762,000	\$ 1,762,000	\$ 1,776,744	\$ 14,744
Intergovernmental	6,000	6,000	3,291	(2,709)
<b>Total revenues</b>	<b>1,768,000</b>	<b>1,768,000</b>	<b>1,780,035</b>	<b>12,035</b>
<b>Expenditures, current</b>				
Highway and streets				
Personnel	440,870	330,870	272,970	(57,900)
Supplies and services	100,000	-	24,262	24,262
<b>Total expenditures, current</b>	<b>540,870</b>	<b>330,870</b>	<b>297,232</b>	<b>(33,638)</b>
<b>Capital outlay</b>	<b>757,864</b>	<b>857,864</b>	<b>625,444</b>	<b>(232,420)</b>
<b>Total expenditures</b>	<b>1,298,734</b>	<b>1,188,734</b>	<b>922,676</b>	<b>(266,058)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>469,266</b>	<b>579,266</b>	<b>857,359</b>	<b>278,093</b>
<b>Other financing sources (uses)</b>				
Transfers (out)	(1,403,525)	(1,403,525)	(1,403,525)	-
<b>Total other financing sources (uses)</b>	<b>(1,403,525)</b>	<b>(1,403,525)</b>	<b>(1,403,525)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (934,259)</b>	<b>\$ (824,259)</b>	<b>(546,166)</b>	<b>\$ 278,093</b>
<b>Fund balance, beginning of period</b>			<b>2,482,230</b>	
<b>Fund balance, end of period</b>			<b>\$ 1,936,064</b>	

# 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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 529,000	\$ 569,482	\$ 40,482
Intergovernmental revenue	-	1,055	1,055
Other	1,000	-	(1,000)
<b>Total revenues</b>	<b>530,000</b>	<b>570,537</b>	<b>40,537</b>
<b>Expenditures, current</b>			
Health and welfare			
Supplies and services	552,790	535,349	(17,441)
<b>Total expenditures, current</b>	<b>552,790</b>	<b>535,349</b>	<b>(17,441)</b>
<b>Net change in fund balance</b>	<b>\$ (22,790)</b>	<b>35,188</b>	<b>\$ 57,978</b>
<b>Fund balance, beginning of period</b>		<b>184,999</b>	
<b>Fund balance, end of period</b>		<b>\$ 220,187</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Property taxes, net	\$ 3,849,000	\$ 3,837,700	\$ (11,300)
Intergovernmental	1,134,000	1,043,080	(90,920)
Other	-	181,954	181,954
<b>Total revenues</b>	<b>4,983,000</b>	<b>5,062,734</b>	<b>79,734</b>
<b>Expenditures, current</b>			
General government			
Personnel	879,631	460,383	(419,248)
Supplies and services	-	19,336	19,336
Public safety			
Personnel	2,258,391	2,258,391	-
Highways and streets			
Personnel	180,609	180,609	-
Health and welfare			
Personnel	786,665	786,664	(1)
Judicial			
Personnel	877,704	877,704	-
<b>Total expenditures, current</b>	<b>4,983,000</b>	<b>4,583,087</b>	<b>(399,913)</b>
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>479,647</b>	<b>\$ 479,647</b>
<b>Fund balance, beginning of period</b>		<b>1,873,724</b>	
<b>Fund balance, end of period</b>		<b>\$ 2,353,371</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 206,204	\$ 206,204
<b>Total revenues</b>	-	206,204	206,204
<b>Expenditures, current</b>			
Judicial			
Personnel	196,248	222,968	26,720
<b>Total expenditures, current</b>	196,248	222,968	26,720
<b>Excess of revenues over (under) expenditures</b>	(196,248)	(16,764)	179,484
<b>Other financing sources (uses)</b>			
Transfers in	-	20,118	20,118
<b>Total other financing sources (uses)</b>	-	20,118	20,118
<b>Net change in fund balance</b>	<u>\$ (196,248)</u>	3,354	<u>\$ 199,602</u>
<b>Fund balance, beginning of period</b>		20,296	
<b>Fund balance, end of period</b>		<u>\$ 23,650</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 233,100	\$ 233,100
<b>Total revenues</b>	-	233,100	233,100
<b>Expenditures, current</b>			
Public safety			
Supplies and services	327,424	224,248	(103,176)
<b>Total expenditures, current</b>	327,424	224,248	(103,176)
<b>Net change in fund balance</b>	<u>\$ (327,424)</u>	8,852	<u>\$ 336,276</u>
<b>Fund balance, beginning of period</b>		58,802	
<b>Fund balance, end of period</b>		<u>\$ 67,654</u>	

# County of Winnebago, Illinois

## FEMA Grant Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance

#### Budget and Actual

For The Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 167,261	\$ 167,261
<b>Total revenues</b>	-	-	167,261	167,261
<b>Expenditures</b>				
Public safety				
Supplies and services	401,807	436,807	206,591	(230,216)
<b>Total expenditures</b>	401,807	436,807	206,591	(230,216)
<b>Excess of revenues over (under) expenditures</b>	(401,807)	(436,807)	(39,330)	397,477
<b>Net change in fund balance</b>	\$ (401,807)	\$ (436,807)	(39,330)	\$ 397,477
<b>Fund balance, beginning of period</b>				
as previously stated			(322,900)	
<b>Prior period adjustment</b>			357,739	
<b>Total fund balance, beginning of period, as restated</b>			34,839	
<b>Total fund balance (deficit), end of period</b>			\$ (4,491)	

**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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 2,197,184	\$ 2,197,184
<b>Total revenues</b>	-	-	2,197,184	2,197,184
<b>Expenditures, current</b>				
Judicial				
Personnel	613,902	548,084	481,007	(67,077)
Supplies and services	2,089,564	2,234,105	1,788,504	(445,601)
<b>Total expenditures, current</b>	2,703,466	2,782,189	2,269,511	(512,678)
<b>Capital outlay</b>	10,880	10,880	-	(10,880)
<b>Total expenditures</b>	2,714,346	2,793,069	2,269,511	(523,558)
<b>Excess of revenues over (under) expenditures</b>	(2,714,346)	(2,793,069)	(72,327)	2,720,742
<b>Other financing sources (uses)</b>				
Transfers in	-	-	55,835	55,835
<b>Total other financing sources (uses)</b>	-	-	55,835	55,835
<b>Net change in fund balance</b>	<u>\$ (2,714,346)</u>	<u>\$ (2,793,069)</u>	(16,492)	<u>\$ 2,776,577</u>
<b>Fund balance, beginning of period</b>				
as previously stated			(41,938)	
<b>Prior period adjustment</b>			80,938	
<b>Total fund balance, beginning of period, as restated</b>			39,000	
<b>Total fund balance (deficit), end of period</b>			<u>\$ 22,508</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 220,000	\$ 202,981	\$ (17,019)
<b>Total revenues</b>	220,000	202,981	(17,019)
<b>Expenditures, current</b>			
Judicial			
Personnel	101,809	108,296	6,487
Supplies and services	117,925	112,193	(5,732)
<b>Total expenditures, current</b>	219,734	220,489	755
<b>Excess of revenues over (under) expenditures</b>	266	(17,508)	(17,774)
<b>Net change in fund balance</b>	<u>\$ 266</u>	<u>(17,508)</u>	<u>\$ (17,774)</u>
<b>Fund balance (deficit), beginning of period</b>		<u>(55,736)</u>	
<b>Fund balance (deficit), end of period</b>		<u>\$ (73,244)</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 7,000	\$ 6,820	\$ (180)
Investment income	-	1	1
<b>Total revenues</b>	7,000	6,821	(179)
<b>Expenditures, current</b>			
Judicial			
Supplies and services	10,000	11,705	1,705
<b>Total expenditures, current</b>	10,000	11,705	1,705
<b>Net change in fund balance</b>	<u>\$ (3,000)</u>	(4,884)	<u>\$ (1,884)</u>
<b>Fund balance, beginning of period</b>		14,259	
<b>Fund balance, end of period</b>		<u>\$ 9,375</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 61,000	\$ 47,580	\$ (13,420)
<b>Total revenues</b>	61,000	47,580	(13,420)
<b>Expenditures, current</b>			
General government			
Supplies and services	58,540	28,442	(30,098)
<b>Total expenditures, current</b>	58,540	28,442	(30,098)
<b>Net change in fund balance</b>	<u>\$ 2,460</u>	19,138	<u>\$ 16,678</u>
<b>Fund balance, beginning of period</b>		119,694	
<b>Fund balance, end of period</b>		<u>\$ 138,832</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Charges for services	\$ 1,100,000	\$ 1,079,862	\$ (20,138)
Licenses and permits	1,290,000	1,321,568	31,568
Other	75,000	42,358	(32,642)
<b>Total revenues</b>	<b>2,465,000</b>	<b>2,443,788</b>	<b>(21,212)</b>
<b>Expenditures, current</b>			
Public Safety			
Personnel	2,034,387	1,645,234	(389,153)
Supplies and services	797,849	746,806	(51,043)
<b>Total expenditures, current</b>	<b>2,832,236</b>	<b>2,392,040</b>	<b>(440,196)</b>
<b>Capital outlay</b>	<b>141,739</b>	<b>72,035</b>	<b>(69,704)</b>
<b>Total expenditures</b>	<b>2,973,975</b>	<b>2,464,075</b>	<b>(509,900)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(508,975)</b>	<b>(20,287)</b>	<b>488,688</b>
<b>Other financing sources (uses)</b>			
Sale of property	-	3,000	3,000
Transfers in	30,000	30,000	-
<b>Total other financing sources (uses)</b>	<b>30,000</b>	<b>33,000</b>	<b>3,000</b>
<b>Net change in fund balance</b>	<b>\$ (478,975)</b>	<b>12,713</b>	<b>\$ 491,688</b>
<b>Fund balance, beginning of period</b>		<b>474,138</b>	
<b>Fund balance, end of period</b>		<b>\$ 486,851</b>	

# 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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Other	\$ -	\$ 18,180	\$ 18,180
<b>Total revenues</b>	-	18,180	18,180
<b>Expenditures, current</b>			
None	-	-	-
<b>Excess of revenues over (under) expenditures</b>	-	18,180	18,180
<b>Other financing sources (uses)</b>			
Transfers out	(30,000)	(30,000)	-
<b>Total other financing sources (uses)</b>	(30,000)	(30,000)	-
<b>Net change in fund balance</b>	\$ (30,000)	(11,820)	\$ 18,180
<b>Fund balance, beginning of period</b>		285,009	
<b>Fund balance, end of period</b>		\$ 273,189	



## DEBT SERVICE FUNDS

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

**2006B Federal Aid Matching Tax Bond Fund** - Used to account for expenditures related to the principal, interest, and administrative payment for the 2006B Federal Aid Matching Tax Alternate Revenue Bonds issued for payment of road projects as outlined in the Capital Improvement Program.

**2006B Motor Fuel Tax Bond Fund** - Used to account for the expenditures related to the principal, interest, and administrative payments for the 2006B Motor Fuel Tax Alternate Revenue Bonds issued for payment of road projects as outlined in the Capital Improvement Program.

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

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

**2006E Refunding Alternate Revenue Bond Fund** - Used to account for the principal and interest payments on the 2006E Refunding Alternate Bonds.

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

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

**2010A Tort Bond Fund** - Used to account for expenditures related to the principal, interest, and administrative payment for the 2010 Tort Funding Alternate Revenue Bonds issued for payment of a settlement.

**2010 Debt Certificate Fund** - Used to account for expenditures related to the principal, interest, and administrative payment for the 2010 Debt Certificates issued in 2011.

**2011B General Obligation Refunding Bonds Fund** - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2011B issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2003E.

## **DEBT SERVICE FUNDS (continued)**

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

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

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

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

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

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

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

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

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

**2013C Series Refunding Bonds Fund** - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Certificates, Series 2013C issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Debt Certificates, Series 2006D.

## **DEBT SERVICE FUNDS (continued)**

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**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 Series 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.



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

As of September 30, 2018

	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
<b>Assets</b>						
Cash and investments	\$ 588,395	\$ 1,654	\$ 305,977	\$ -	\$ 462,784	\$ 245,751
<b>Total assets</b>	<b>\$ 588,395</b>	<b>\$ 1,654</b>	<b>\$ 305,977</b>	<b>\$ -</b>	<b>\$ 462,784</b>	<b>\$ 245,751</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ 1,763	\$ -	\$ -
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,763</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficit)</b>						
Restricted for debt service	588,395	1,654	305,977	-	462,784	245,751
Unassigned (deficit)	-	-	-	(1,763)	-	-
<b>Total fund balances (deficit)</b>	<b>588,395</b>	<b>1,654</b>	<b>305,977</b>	<b>(1,763)</b>	<b>462,784</b>	<b>245,751</b>
<b>Total liabilities and fund balances (deficit)</b>	<b>\$ 588,395</b>	<b>\$ 1,654</b>	<b>\$ 305,977</b>	<b>\$ -</b>	<b>\$ 462,784</b>	<b>\$ 245,751</b>

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

As of September 30, 2018

	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
<b>Assets</b>						
Cash and investments	\$ 996,087	\$ 245	\$ 60,533	\$ 28,839	\$ 3,728,178	\$ 943,128
<b>Total assets</b>	<b>\$ 996,087</b>	<b>\$ 245</b>	<b>\$ 60,533</b>	<b>\$ 28,839</b>	<b>\$ 3,728,178</b>	<b>\$ 943,128</b>
<b>Liabilities and fund balance</b>						
<b>Liabilities</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances (deficit)</b>						
Restricted for debt service	996,087	245	60,533	28,839	3,728,178	943,128
Unassigned (deficit)	-	-	-	-	-	-
<b>Total fund balances (deficit)</b>	<b>996,087</b>	<b>245</b>	<b>60,533</b>	<b>28,839</b>	<b>3,728,178</b>	<b>943,128</b>
<b>Total liabilities and fund balances (deficit)</b>	<b>\$ 996,087</b>	<b>\$ 245</b>	<b>\$ 60,533</b>	<b>\$ 28,839</b>	<b>\$ 3,728,178</b>	<b>\$ 943,128</b>

2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2016E Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	Total
\$ 933	\$ -	\$ -	\$ 16,966	\$ 774	\$ 77,485	\$ 622	\$ 698,648	\$ 812,927	\$ 8,969,926
\$ 933	\$ -	\$ -	\$ 16,966	\$ 774	\$ 77,485	\$ 622	\$ 698,648	\$ 812,927	\$ 8,969,926
\$ -	\$ 798	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,311
-	798	750	-	-	-	-	-	-	3,311
933	(798)	(750)	16,966	774	77,485	622	698,648	812,927	8,968,378
-	-	-	-	-	-	-	-	-	(1,763)
933	(798)	(750)	16,966	774	77,485	622	698,648	812,927	8,966,615
\$ 933	\$ -	\$ -	\$ 16,966	\$ 774	\$ 77,485	\$ 622	\$ 698,648	\$ 812,927	\$ 8,969,926

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

For The Year Ended September 30, 2018

	2006B Federal Aid Matching Tax Bond Fund	2006B Motor Fuel Tax Bond Fund	2007A Federal Aid Matching Bond Fund	2007B Motor Fuel Tax Bond Fund	2006E Refunding Alternate Revenue Bond Fund
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-
<b>Expenditures, current</b>					
None	-	-	-	-	-
<b>Total expenditures, current</b>	-	-	-	-	-
<b>Expenditures, debt service</b>					
Bond principal	-	-	290,000	290,000	-
Interest and fiscal charges	-	-	7,250	7,250	-
<b>Total expenditures, debt service</b>	-	-	297,250	297,250	-
<b>Total expenditures</b>	-	-	297,250	297,250	-
<b>Excess of revenues over (under) expenditures</b>	-	-	(297,250)	(297,250)	-
<b>Other financing sources (uses)</b>					
Transfers in	-	-	594,500	-	-
Transfers (out)	(422,092)	(424,927)	(645,362)	(49,367)	(75,467)
<b>Total other financing sources (uses)</b>	(422,092)	(424,927)	(50,862)	(49,367)	(75,467)
<b>Net change in fund balances</b>	(422,092)	(424,927)	(348,112)	(346,617)	(75,467)
<b>Fund balances (deficit), beginning of period</b>	422,092	424,927	348,112	346,617	75,467
<b>Fund balances (deficit), end of period</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Court and Case Management Debt Service Fund	2008A Debt Certificates	2010A Tort Bond Fund	2010 Debt Certificate Fund	2011B General Obligation Refunding Bonds Fund	2012A General Obligation Refunding Bonds Fund	2012B General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund
\$ -	\$ -	\$ -	\$ 236,291	\$ -	\$ 57,018	\$ -	\$ 264,150
205,800	444,815	-	80,421	-	-	-	-
-	-	-	-	-	-	-	-
205,800	444,815	-	316,712	-	57,018	-	264,150
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
580,000	420,000	610,000	190,000	1,005,000	49,788	435,000	210,000
36,364	25,056	9,912	127,815	15,075	7,660	34,403	54,578
616,364	445,056	619,912	317,815	1,020,075	57,448	469,403	264,578
616,364	445,056	619,912	317,815	1,020,075	57,448	469,403	264,578
(410,564)	(241)	(619,912)	(1,103)	(1,020,075)	(430)	(469,403)	(428)
410,000	-	619,913	-	1,020,075	-	468,975	-
-	-	(808,420)	-	(1,058,291)	-	-	-
410,000	-	(188,507)	-	(38,216)	-	468,975	-
(564)	(241)	(808,419)	(1,103)	(1,058,291)	(430)	(428)	(428)
588,959	1,895	808,419	307,080	1,058,291	(1,333)	463,212	246,179
\$ 588,395	\$ 1,654	\$ -	\$ 305,977	\$ -	\$ (1,763)	\$ 462,784	\$ 245,751

**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, 2018

	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
<b>Revenues</b>						
Taxes	\$ -	\$ 321,025	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total revenues</b>	-	321,025	-	-	-	-
<b>Expenditures, current</b>						
None	-	-	-	-	-	-
<b>Total expenditures, current</b>	-	-	-	-	-	-
<b>Expenditures, debt service</b>						
Bond principal	890,000	280,000	-	-	565,000	845,000
Interest and fiscal charges	155,928	41,453	124,171	50,828	1,412,527	180,679
<b>Total expenditures, current</b>	1,045,928	321,453	124,171	50,828	1,977,527	1,025,679
<b>Total expenditures</b>	1,045,928	321,453	124,171	50,828	1,977,527	1,025,679
<b>Excess of revenues over (under) expenditures</b>	(1,045,928)	(428)	(124,171)	(50,828)	(1,977,527)	(1,025,679)
<b>Other financing sources (uses)</b>						
Transfers in	1,045,500	-	123,744	50,400	3,035,391	1,872,269
Transfers (out)	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	1,045,500	-	123,744	50,400	3,035,391	1,872,269
<b>Net change in fund balances</b>	(428)	(428)	(427)	(428)	1,057,864	846,590
<b>Fund balances (deficit), beginning of period</b>	996,515	673	60,960	29,267	2,670,314	96,538
<b>Fund balances (deficit), end of period</b>	\$ 996,087	\$ 245	\$ 60,533	\$ 28,839	\$ 3,728,178	\$ 943,128

2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2016E Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	Total
\$ 711,375	\$ 327,900	\$ -	\$ -	\$ -	\$ -	\$ 428,400	\$ -	\$ -	\$ 2,346,159
-	-	-	-	-	-	-	-	-	731,036
-	-	390,400	-	-	-	-	-	-	390,400
711,375	327,900	390,400	-	-	-	428,400	-	-	3,467,595
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
495,000	220,000	290,000	-	1,280,000	-	400,000	50,000	135,000	9,529,788
216,803	108,756	101,150	100,150	144,151	657,200	29,150	91,800	360,621	4,100,730
711,803	328,756	391,150	100,150	1,424,151	657,200	429,150	141,800	495,621	13,630,518
711,803	328,756	391,150	100,150	1,424,151	657,200	429,150	141,800	495,621	13,630,518
(428)	(856)	(750)	(100,150)	(1,424,151)	(657,200)	(750)	(141,800)	(495,621)	(10,162,923)
-	-	-	99,400	1,423,400	731,917	-	836,529	1,303,291	13,635,304
-	-	-	-	-	-	-	-	-	(3,483,926)
-	-	-	99,400	1,423,400	731,917	-	836,529	1,303,291	10,151,378
(428)	(856)	(750)	(750)	(751)	74,717	(750)	694,729	807,670	(11,545)
1,361	58	-	17,716	1,525	2,768	1,372	3,919	5,257	8,978,160
\$ 933	\$ (798)	\$ (750)	\$ 16,966	\$ 774	\$ 77,485	\$ 622	\$ 698,648	\$ 812,927	\$ 8,966,615

**County of Winnebago, Illinois**  
**2007A Federal Aid Matching Bond Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	290,000	290,000	-
Interest and fiscal charges	7,600	7,250	(350)
<b>Total expenditures, debt service</b>	297,600	297,250	(350)
<b>Excess of revenues over (under) expenditures</b>	(297,600)	(297,250)	350
<b>Other financing sources (uses)</b>			
Transfers in	-	594,500	594,500
Transfers out	-	(645,362)	(645,362)
<b>Total other financing sources (uses)</b>	-	(50,862)	(50,862)
<b>Net change in fund balance</b>	<u>\$ (297,600)</u>	<u>(348,112)</u>	<u>\$ (50,512)</u>
<b>Fund balance, beginning of period</b>		348,112	
<b>Fund balance, end of period</b>		<u>\$ -</u>	

# County of Winnebago, Illinois

## 2007B Motor Fuel Tax Bond Fund

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	290,000	290,000	-
Interest and fiscal charges	7,625	7,250	(375)
<b>Total expenditures, debt service</b>	297,625	297,250	(375)
<b>Excess of revenues over (under) expenditures</b>	(297,625)	(297,250)	375
<b>Other financing sources (uses)</b>			
Transfers out	-	(49,367)	(49,367)
<b>Total other financing sources (uses)</b>	-	(49,367)	(49,367)
<b>Net change in fund balance</b>	<u>\$ (297,625)</u>	<u>(346,617)</u>	<u>\$ (48,992)</u>
<b>Fund balance, beginning of period</b>		346,617	
<b>Fund balance, end of period</b>		<u>\$ -</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Fines and forfeitures	\$ 207,000	\$ 205,800	\$ (1,200)
<b>Total revenues</b>	207,000	205,800	(1,200)
<b>Expenditures, debt service</b>			
Bond principal	580,000	580,000	-
Interest and fiscal charges	36,550	36,364	(186)
<b>Total expenditures, debt service</b>	616,550	616,364	(186)
<b>Excess of revenues over (under) expenditures</b>	(409,550)	(410,564)	(1,014)
<b>Other financing sources (uses)</b>			
Transfers in	410,000	410,000	-
<b>Total other financing sources (uses)</b>	410,000	410,000	-
<b>Net change in fund balance</b>	\$ 450	(564)	\$ (1,014)
Fund balance, beginning of period		588,959	
<b>Fund balance, end of period</b>		\$ 588,395	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Fines and forfeitures	\$ 446,000	\$ 444,815	\$ (1,185)
<b>Total revenues</b>	<b>446,000</b>	<b>444,815</b>	<b>(1,185)</b>
<b>Expenditures, debt service</b>			
Bond principal	420,000	420,000	-
Interest and fiscal charges	25,565	25,056	(509)
<b>Total expenditures, debt service</b>	<b>445,565</b>	<b>445,056</b>	<b>(509)</b>
<b>Net change in fund balance</b>	<b>\$ 435</b>	<b>(241)</b>	<b>\$ (676)</b>
<b>Fund balance, beginning of period</b>		<b>1,895</b>	
<b>Fund balance, end of period</b>		<b>\$ 1,654</b>	

# County of Winnebago, Illinois

## 2010A Tort Bond Fund

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Principal	610,000	610,000	-
Interest and fiscal charges	10,662	9,912	(750)
<b>Total expenditures, debt service</b>	620,662	619,912	(750)
<b>Excess of revenues over (under) expenditures</b>	(620,662)	(619,912)	750
<b>Other financing sources (uses)</b>			
Transfers in	-	619,913	619,913
Transfers out	-	(808,420)	(808,420)
<b>Total other financing sources (uses)</b>	-	(188,507)	(188,507)
<b>Net change in fund balance</b>	<u>\$ (620,662)</u>	<u>(808,419)</u>	<u>\$ (187,757)</u>
<b>Fund balance, beginning of period</b>		808,419	
<b>Fund balance, end of period</b>		<u>\$ -</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ -	\$ 236,291	\$ 236,291
Fines and forfeitures	28,000	80,421	52,421
<b>Total revenues</b>	28,000	316,712	288,712
<b>Expenditures, debt service</b>			
Bond principal	190,000	190,000	-
Interest and fiscal charges	127,463	127,815	352
<b>Total expenditures, debt service</b>	317,463	317,815	352
<b>Excess of revenues over (under) expenditures</b>	(289,463)	(1,103)	288,360
<b>Other financing sources (uses)</b>			
Transfers in	263,000	-	(263,000)
<b>Total other financing sources (uses)</b>	263,000	-	(263,000)
<b>Net change in fund balance</b>	\$ (26,463)	(1,103)	\$ 25,360
<b>Fund balance, beginning of period</b>		307,080	
<b>Fund balance, end of period</b>		\$ 305,977	

**County of Winnebago, Illinois**  
**2011B General Obligation Refunding Bonds Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	1,005,000	1,005,000	-
Interest and fiscal charges	15,825	15,075	(750)
<b>Total expenditures, debt service</b>	<b>1,020,825</b>	<b>1,020,075</b>	<b>(750)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,020,825)</b>	<b>(1,020,075)</b>	<b>750</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	1,020,075	1,020,075
Transfers out	-	(1,058,291)	(1,058,291)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(38,216)</b>	<b>(38,216)</b>
<b>Net change in fund balance</b>	<b>\$ (1,020,825)</b>	<b>(1,058,291)</b>	<b>\$ (37,466)</b>
<b>Fund balance, beginning of period</b>		<b>1,058,291</b>	
<b>Fund balance, end of period</b>		<b>\$ -</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ 58,000	\$ 57,018	\$ (982)
<b>Total revenues</b>	58,000	57,018	(982)
<b>Expenditures, debt service</b>			
Bond principal	49,788	49,788	-
Interest and fiscal charges	7,980	7,660	(320)
<b>Total expenditures, debt service</b>	57,768	57,448	(320)
<b>Excess of revenues (under) expenditures</b>	232	(430)	(662)
<b>Net change in fund balance</b>	\$ 232	(430)	\$ (662)
<b>Fund balance (deficit), beginning of period</b>		(1,333)	
<b>Fund balance (deficit), end of period</b>		\$ (1,763)	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	435,000	435,000	-
Interest and fiscal charges	34,725	34,403	(322)
<b>Total expenditures, debt service</b>	469,725	469,403	(322)
<b>Excess of revenues over (under) expenditures</b>	(469,725)	(469,403)	322
<b>Other financing sources (uses)</b>			
Transfers in	470,000	468,975	(1,025)
<b>Total other financing sources (uses)</b>	470,000	468,975	(1,025)
<b>Net change in fund balance</b>	<u>\$ 275</u>	<u>(428)</u>	<u>\$ (703)</u>
<b>Fund balance, beginning of period</b>		463,212	
<b>Fund balance, end of period</b>		<u>\$ 462,784</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ 265,000	\$ 264,150	\$ (850)
<b>Total revenues</b>	265,000	264,150	(850)
<b>Expenditures, debt service</b>			
Bond principal	210,000	210,000	-
Interest and fiscal charges	54,900	54,578	(322)
<b>Total expenditures, debt service</b>	264,900	264,578	(322)
<b>Excess of revenues (under) expenditures</b>	100	(428)	(528)
<b>Total other financing sources (uses)</b>	-	-	-
<b>Net change in fund balance</b>	<u>\$ 100</u>	<u>(428)</u>	<u>\$ (528)</u>
<b>Fund balance, beginning of period</b>		246,179	
<b>Fund balance, end of period</b>		<u>\$ 245,751</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Principal	890,000	890,000	-
Interest and fiscal charges	156,252	155,928	(324)
<b>Total expenditures, debt service</b>	<b>1,046,252</b>	<b>1,045,928</b>	<b>(324)</b>
<b>Excess of revenues (under) expenditures</b>	<b>(1,046,252)</b>	<b>(1,045,928)</b>	<b>324</b>
<b>Other financing sources (uses)</b>			
Transfers in	1,046,000	1,045,500	(500)
<b>Total other financing sources (uses)</b>	<b>1,046,000</b>	<b>1,045,500</b>	<b>(500)</b>
<b>Net change in fund balance</b>	<b>\$ (252)</b>	<b>(428)</b>	<b>\$ (176)</b>
<b>Fund balance, beginning of period</b>		<b>996,515</b>	
<b>Fund balance, end of period</b>		<b>\$ 996,087</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ 322,000	\$ 321,025	\$ (975)
<b>Total revenues</b>	322,000	321,025	(975)
<b>Expenditures, debt service</b>			
Bond principal	280,000	280,000	-
Interest and fiscal charges	41,776	41,453	(323)
<b>Total expenditures, debt service</b>	321,776	321,453	(323)
<b>Net change in fund balance</b>	<u>\$ 224</u>	<u>(428)</u>	<u>\$ (652)</u>
<b>Fund balance, beginning of period</b>		673	
<b>Fund balance, end of period</b>		<u>\$ 245</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Interest and fiscal charges	124,494	124,171	(323)
<b>Total expenditures, debt service</b>	124,494	124,171	(323)
<b>Excess of revenues over (under) expenditures</b>	(124,494)	(124,171)	323
<b>Other financing sources (uses)</b>			
Transfers in	124,000	123,744	(256)
<b>Total other financing sources (uses)</b>	124,000	123,744	(256)
<b>Net change in fund balance</b>	<u>\$ (494)</u>	<u>(427)</u>	<u>\$ 67</u>
<b>Fund balance, beginning of period</b>		60,960	
<b>Fund balance, end of period</b>		<u>\$ 60,533</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Interest and fiscal charges	51,150	50,828	(322)
<b>Total expenditures, debt service</b>	51,150	50,828	(322)
<b>Excess of revenues over (under) expenditures</b>	(51,150)	(50,828)	322
<b>Other financing sources (uses)</b>			
Transfers in	51,000	50,400	(600)
<b>Total other financing sources (uses)</b>	51,000	50,400	(600)
<b>Net change in fund balance</b>	<u>\$ (150)</u>	<u>(428)</u>	<u>\$ (278)</u>
<b>Fund balance, beginning of period</b>		29,267	
<b>Fund balance, end of period</b>		<u>\$ 28,839</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	565,000	565,000	-
Interest and fiscal charges	1,412,550	1,412,527	(23)
<b>Total expenditures, debt service</b>	<b>1,977,550</b>	<b>1,977,527</b>	<b>(23)</b>
<b>Excess of revenues (under) expenditures</b>	<b>(1,977,550)</b>	<b>(1,977,527)</b>	<b>23</b>
<b>Other financing sources (uses)</b>			
Transfers in	1,977,000	3,035,391	1,058,391
<b>Total other financing sources (uses)</b>	<b>1,977,000</b>	<b>3,035,391</b>	<b>1,058,391</b>
<b>Net change in fund balance</b>	<b>\$ (550)</b>	<b>1,057,864</b>	<b>\$ 1,058,414</b>
<b>Fund balance, beginning of period</b>		<b>2,670,314</b>	
<b>Fund balance, end of period</b>		<b>\$ 3,728,178</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	845,000	845,000	-
Interest and fiscal charges	180,250	180,679	429
<b>Total expenditures, debt service</b>	<b>1,025,250</b>	<b>1,025,679</b>	<b>429</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,025,250)</b>	<b>(1,025,679)</b>	<b>(429)</b>
<b>Other financing sources (uses)</b>			
Transfers in	1,026,000	1,872,269	846,269
<b>Total other financing sources (uses)</b>	<b>1,026,000</b>	<b>1,872,269</b>	<b>846,269</b>
<b>Net change in fund balance</b>	<b>\$ 750</b>	<b>846,590</b>	<b>\$ 845,840</b>
<b>Fund balance, beginning of period</b>		<b>96,538</b>	
<b>Fund balance, end of period</b>		<b>\$ 943,128</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ 712,000	\$ 711,375	\$ (625)
<b>Total revenues</b>	712,000	711,375	(625)
<b>Expenditures, debt service</b>			
Bond principal	495,000	495,000	-
Interest and fiscal charges	216,375	216,803	428
<b>Total expenditures, debt service</b>	711,375	711,803	428
<b>Net change in fund balance</b>	<u>\$ 625</u>	(428)	<u>\$ (1,053)</u>
<b>Fund balance, beginning of period</b>		1,361	
<b>Fund balance, end of period</b>		<u>\$ 933</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ 329,000	\$ 327,900	\$ (1,100)
<b>Total revenues</b>	329,000	327,900	(1,100)
<b>Expenditures, debt service</b>			
Principal	220,000	220,000	-
Interest and fiscal charges	108,650	108,756	106
<b>Total expenditures, debt service</b>	328,650	328,756	106
<b>Net change in fund balance</b>	<u>\$ 350</u>	<u>(856)</u>	<u>\$ (1,206)</u>
<b>Fund balance, beginning of period</b>		58	
<b>Fund balance (deficit), end of period</b>		<u>\$ (798)</u>	

# 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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ -	\$ 390,400	\$ 390,400
<b>Total revenues</b>	-	390,400	390,400
<b>Expenditures, debt service</b>			
Bond principal	290,000	290,000	-
Interest and fiscal charges	101,150	101,150	-
<b>Total expenditures, debt service</b>	391,150	391,150	-
<b>Excess of revenues over (under) expenditures</b>	(391,150)	(750)	390,400
<b>Other financing sources (uses)</b>			
Transfers in	391,000	-	(391,000)
<b>Total other financing sources (uses)</b>	391,000	-	(391,000)
<b>Net change in fund balance</b>	\$ (150)	(750)	\$ (600)
<b>Fund balance, beginning of period</b>		-	
<b>Fund balance, end of period</b>		\$ (750)	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Interest and fiscal charges	100,150	100,150	-
<b>Total expenditures, debt service</b>	100,150	100,150	-
<b>Excess of revenues over (under) expenditures</b>	(100,150)	(100,150)	-
<b>Other financing sources (uses)</b>			
Transfers in	100,000	99,400	(600)
<b>Total other financing sources (uses)</b>	100,000	99,400	(600)
<b>Net change in fund balance</b>	<u>\$ (150)</u>	<u>(750)</u>	<u>\$ (600)</u>
<b>Fund balance, beginning of period</b>		17,716	
<b>Fund balance, end of period</b>		<u>\$ 16,966</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	1,280,000	1,280,000	-
Interest and fiscal charges	144,150	144,151	1
<b>Total expenditures, debt service</b>	<b>1,424,150</b>	<b>1,424,151</b>	<b>1</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,424,150)</b>	<b>(1,424,151)</b>	<b>(1)</b>
<b>Other financing sources (uses)</b>			
Transfers in	1,424,000	1,423,400	(600)
<b>Total other financing sources (uses)</b>	<b>1,424,000</b>	<b>1,423,400</b>	<b>(600)</b>
<b>Net change in fund balance</b>	<b>\$ (150)</b>	<b>(751)</b>	<b>\$ (601)</b>
<b>Fund balance, beginning of period</b>		<b>1,525</b>	
<b>Fund balance, end of period</b>		<b>\$ 774</b>	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Interest and fiscal charges	657,200	657,200	-
<b>Total expenditures, debt service</b>	657,200	657,200	-
<b>Excess of revenues over (under) expenditures</b>	(657,200)	(657,200)	-
<b>Other financing sources (uses)</b>			
Transfers in	657,000	731,917	74,917
<b>Total other financing sources (uses)</b>	657,000	731,917	74,917
<b>Net change in fund balance</b>	<u>\$ (200)</u>	<u>74,717</u>	<u>\$ 74,917</u>
<b>Fund balance, beginning of period</b>		<u>2,768</u>	
<b>Fund balance, end of period</b>		<u>\$ 77,485</u>	

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

For The Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
Taxes	\$ 429,000	\$ 428,400	\$ (600)
<b>Total revenues</b>	429,000	428,400	(600)
<b>Expenditures, debt service</b>			
Bond principal	400,000	400,000	-
Interest and fiscal charges	29,150	29,150	-
<b>Total expenditures, debt service</b>	429,150	429,150	-
<b>Excess of revenues over (under) expenditures</b>	(150)	(750)	(600)
<b>Net change in fund balance</b>	\$ (150)	(750)	\$ (600)
<b>Fund balance, beginning of period</b>		1,372	
<b>Fund balance, end of period</b>		\$ 622	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	50,000	50,000	-
Interest and fiscal charges	92,552	91,800	(752)
<b>Total expenditures, debt service</b>	142,552	141,800	(752)
<b>Excess of revenues over (under) expenditures</b>	(142,552)	(141,800)	752
<b>Other financing sources (uses)</b>			
Transfers in	143,000	836,529	693,529
<b>Total other financing sources (uses)</b>	143,000	836,529	693,529
<b>Net change in fund balance</b>	\$ 448	694,729	\$ 694,281
<b>Fund balance, beginning of period</b>		3,919	
<b>Fund balance, end of period</b>		\$ 698,648	

**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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, debt service</b>			
Bond principal	135,000	135,000	-
Interest and fiscal charges	360,621	360,621	-
<b>Total expenditures, debt service</b>	495,621	495,621	-
<b>Excess of revenues over (under) expenditures</b>	(495,621)	(495,621)	-
<b>Other financing sources (uses)</b>			
Transfers in	495,000	1,303,291	808,291
<b>Total other financing sources (uses)</b>	495,000	1,303,291	808,291
<b>Net change in fund balance</b>	\$ (621)	807,670	\$ 808,291
<b>Fund balance, beginning of period</b>		5,257	
<b>Fund balance, end of period</b>		\$ 812,927	

## CAPITAL PROJECTS FUNDS

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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.

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

As of September 30, 2018

	Host Fee Fund	Juvenile Justice Center Remodel Fund
<b>Assets</b>		
Cash and investments	\$ 2,248,801	\$ 40,822
Receivable from other governments	1,508,100	-
Long-term receivable	720,000	-
<b>Total assets</b>	<b>\$ 4,476,901</b>	<b>\$ 40,822</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities</b>		
Accounts payable	\$ 788,439	\$ 40,820
Contract retainage	-	-
<b>Total liabilities</b>	<b>788,439</b>	<b>40,820</b>
<b>Deferred inflows of resources</b>		
Unavailable revenue	720,000	-
<b>Total deferred inflows of resources</b>	<b>720,000</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>1,508,439</b>	<b>40,820</b>
<b>Fund balances</b>		
Restricted for capital projects	-	2
Assigned for capital projects	2,968,462	-
<b>Total fund balances</b>	<b>2,968,462</b>	<b>2</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,476,901</b>	<b>\$ 40,822</b>

2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund	2015A Project Fund	2017A Project Fund	Total
\$ 357,301	\$ 522,070	\$ 232,905	\$ 198	\$ 3,402,097
-	-	-	-	1,508,100
-	-	-	-	720,000
\$ 357,301	\$ 522,070	\$ 232,905	\$ 198	\$ 5,630,197
\$ -	\$ -	\$ 177,098	\$ -	\$ 1,006,357
-	-	16,123	-	16,123
-	-	193,221	-	1,022,480
-	-	-	-	720,000
-	-	-	-	720,000
-	-	193,221	-	1,742,480
357,301	522,070	39,684	198	919,255
-	-	-	-	2,968,462
357,301	522,070	39,684	198	3,887,717
\$ 357,301	\$ 522,070	\$ 232,905	\$ 198	\$ 5,630,197

# County of Winnebago, Illinois

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

For The Year Ended September 30, 2018

	Host Fee Fund	Juvenile Justice Center Remodel Fund
<b>Revenues</b>		
Charges for services	\$ 4,842,186	\$ -
Other	40,000	-
<b>Total revenues</b>	<b>4,882,186</b>	<b>-</b>
<b>Expenditures, current</b>		
General government	653,038	-
<b>Total expenditures, current</b>	<b>653,038</b>	<b>-</b>
<b>Debt Service</b>		
Principal	2,149,296	-
<b>Capital outlay</b>	<b>341,958</b>	<b>115,000</b>
<b>Total expenditures</b>	<b>3,144,292</b>	<b>115,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,737,894</b>	<b>(115,000)</b>
<b>Other financing sources (uses)</b>		
Transfers (out)	(1,215,004)	-
<b>Total other financing sources (uses)</b>	<b>(1,215,004)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>522,890</b>	<b>(115,000)</b>
<b>Fund balances, beginning of period</b>	<b>2,445,572</b>	<b>115,002</b>
<b>Fund balances, end of period</b>	<b>\$ 2,968,462</b>	<b>\$ 2</b>

2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund	2015A Project Fund	2017A Project Fund	Total
\$ -	\$ -	\$ -	\$ -	4,842,186
-	-	-	-	40,000
-	-	-	-	4,882,186
-	-	-	-	653,038
-	-	-	-	653,038
-	-	-	-	2,149,296
-	-	193,220	-	650,178
-	-	193,220	-	3,452,512
-	-	(193,220)	-	1,429,674
(174,144)	-	-	-	(1,389,148)
(174,144)	-	-	-	(1,389,148)
(174,144)	-	(193,220)	-	40,526
531,445	522,070	232,904	198	3,847,191
\$ 357,301	\$ 522,070	\$ 39,684	\$ 198	\$ 3,887,717

# 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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charges for services	\$ -	\$ 3,940,000	\$ 4,842,186	\$ 902,186
Other	-	-	40,000	40,000
<b>Total revenues</b>	-	3,940,000	4,882,186	942,186
<b>Expenditures, current</b>				
General government				
Supplies and services	995,400	808,375	653,038	(155,337)
<b>Total expenditures, current</b>	995,400	808,375	653,038	(155,337)
<b>Expenditures, debt service</b>				
Principal	-	-	2,149,296	2,149,296
<b>Capital outlay</b>	2,469,600	2,522,689	341,958	(2,180,731)
<b>Total expenditures</b>	3,465,000	3,331,064	3,144,292	(186,772)
<b>Excess of revenues over (under) expenditure</b>	(3,465,000)	608,936	1,737,894	1,128,958
<b>Other financing sources (uses)</b>				
Transfers (out)	(815,000)	(1,190,004)	(1,215,004)	(25,000)
<b>Total other financing sources (uses)</b>	(815,000)	(1,190,004)	(1,215,004)	(25,000)
<b>Net change in fund balance</b>	\$ (4,280,000)	\$ (581,068)	522,890	\$ 1,103,958
<b>Fund balance, beginning of period</b>			2,445,572	
<b>Fund balance, end of period</b>			\$ 2,968,462	

**County of Winnebago, Illinois**  
**Juvenile Justice Center Remodel Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For the Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, current</b>			
None	-	-	-
<b>Capital outlay</b>	115,000	115,000	-
<b>Total expenditures</b>	115,000	115,000	-
<b>Excess of revenues over (under) expenditures</b>	(115,000)	(115,000)	-
<b>Net change in fund balance</b>	<u>\$ (115,000)</u>	<u>(115,000)</u>	<u>\$ -</u>
<b>Fund balance, beginning of period</b>		115,002	
<b>Fund balance, end of period</b>		<u>\$ 2</u>	

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

For the Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, current</b>			
None	-	-	-
<b>Other financing sources (uses)</b>			
Transfers (out)	(174,000)	(174,144)	(144)
<b>Total other financing sources (uses)</b>	(174,000)	(174,144)	(144)
<b>Net change in fund balance</b>	<u>\$ (174,000)</u>	<u>(174,144)</u>	<u>\$ (144)</u>
<b>Fund balance, beginning of period</b>		<u>531,445</u>	
<b>Fund balance, end of period</b>		<u>\$ 357,301</u>	

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

For the Year Ended September 30, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, current</b>			
None	-	-	-
<b>Capital outlay</b>	50,000	-	(50,000)
<b>Total expenditures</b>	50,000	-	(50,000)
<b>Net change in fund balance</b>	<u>\$ (50,000)</u>	-	<u>\$ 50,000</u>
<b>Fund balance, beginning of period</b>		522,070	
<b>Fund balance, end of period</b>		<u>\$ 522,070</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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, current</b>			
None	-	-	-
<b>Capital outlay</b>	248,000	193,220	(54,780)
<b>Total expenditures</b>	248,000	193,220	(54,780)
<b>Net change in fund balance</b>	<u>\$ (248,000)</u>	<u>(193,220)</u>	<u>\$ 54,780</u>
<b>Fund balance, beginning of period</b>		232,904	
<b>Fund balance, end of period</b>		<u>\$ 39,684</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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Operating revenues</b>				
Charges for services	\$ 13,774,000	\$ 13,774,000	\$ 12,666,397	\$ (1,107,603)
Other	-	-	42,061	42,061
<b>Total operating revenues</b>	13,774,000	13,774,000	12,708,458	(1,065,542)
<b>Operating expenses</b>				
Personnel	10,754,793	10,754,793	9,117,536	(1,637,257)
Supplies and services	6,526,469	6,392,469	6,503,758	111,289
<b>Total operating expenses</b>	17,281,262	17,147,262	15,621,294	(1,525,968)
<b>Operating income (loss)</b>	(3,507,262)	(3,373,262)	(2,912,836)	460,426
<b>Non-operating revenues (expenses)</b>				
Property taxes	1,828,000	1,828,000	1,843,415	15,415
Interest expense	(26,895)	(26,895)	(14,604)	12,291
Investment income	-	-	25	25
<b>Total non-operating revenues (expenses)</b>	1,801,105	1,801,105	1,828,836	27,731
<b>Net income (loss) - budgetary basis</b>	\$ (1,706,157)	\$ (1,572,157)	(1,084,000)	488,157
<b>Adjustments to GAAP basis</b>				
Depreciation			(447,469)	
<b>Total adjustments to GAAP basis</b>			(447,469)	
<b>Net income (loss) - GAAP basis</b>			(1,531,469)	
<b>Net position, beginning,</b>				
as previously stated			7,432,519	
<b>Prior period adjustment</b>			(542,353)	
<b>Total fund balance, beginning of period,</b>				
as restated			6,890,166	
<b>Total net position, end of period</b>			\$ 5,358,697	

# 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, 2018

	Original and Final Budget	Actual	Variance with Final Budget - Over (Under)
<b>Operating revenues</b>			
Charges for services	\$ 608,000	\$ 512,472	\$ (95,528)
Other	-	11,141	11,141
<b>Total operating revenues</b>	608,000	523,613	(84,387)
<b>Operating expenses</b>			
Supplies and services	458,720	247,178	(211,542)
<b>Total operating expenses</b>	458,720	247,178	(211,542)
<b>Operating income</b>	149,280	276,435	127,155
<b>Income before transfers</b>	149,280	276,435	127,155
<b>Transfers</b>			
Transfers (out)	(263,000)	-	263,000
<b>Total transfers</b>	(263,000)	-	-
<b>Net income (loss) - budgetary basis</b>	\$ (113,720)	276,435	\$ 390,155
<b>Adjustments to GAAP basis</b>			
Depreciation		(223,809)	
<b>Total adjustments to GAAP basis</b>		(223,809)	
<b>Net income - GAAP basis</b>		52,626	
<b>Total net position, beginning of period</b>		3,248,241	
<b>Total net position, end of period</b>		\$ 3,300,867	



## INTERNAL SERVICE FUNDS

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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, 2018

	Central Services Fund	Health Insurance Fund	Total
<b>Assets</b>			
<b>Current assets</b>			
Cash and investments	\$ 589,992	\$ 4,205,875	\$ 4,795,867
Receivables, net	-	930,604	930,604
Receivable from other governments	1,958	-	1,958
Prepaid items	-	159,956	159,956
<b>Total current assets</b>	<b>591,950</b>	<b>5,296,435</b>	<b>5,888,385</b>
<b>Noncurrent assets</b>			
Capital assets being depreciated, net of accumulated depreciation	45,574	-	45,574
<b>Total noncurrent assets</b>	<b>45,574</b>	<b>-</b>	<b>45,574</b>
<b>Total assets</b>	<b>\$ 637,524</b>	<b>\$ 5,296,435</b>	<b>\$ 5,933,959</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 35,572	\$ 442,600	\$ 478,172
Claims payable	-	1,512,334	1,512,334
Unearned revenue	-	22,873	22,873
<b>Total current liabilities</b>	<b>35,572</b>	<b>1,977,807</b>	<b>2,013,379</b>
<b>Net position</b>			
Net investment in capital assets	45,574	-	45,574
Unrestricted	556,378	3,318,628	3,875,006
<b>Total net position</b>	<b>601,952</b>	<b>3,318,628</b>	<b>3,920,580</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 637,524</b>	<b>\$ 5,296,435</b>	<b>\$ 5,933,959</b>

# County of Winnebago, Illinois

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

For The Year Ended September 30, 2018

	Central Services Fund	Health Insurance Fund	Total
<b>Operating revenues</b>			
Charges for services	\$ 543,455	\$ 18,899,960	\$ 19,443,415
Other	2,610	967,946	970,556
<b>Total operating revenues</b>	546,065	19,867,906	20,413,971
<b>Operating expenses</b>			
Supplies and services	565,098	17,604,476	18,169,574
Depreciation	26,531	-	26,531
<b>Total operating expenses</b>	591,629	17,604,476	18,196,105
<b>Operating income (loss)</b>	(45,564)	2,263,430	2,217,866
<b>Transfers</b>			
Transfers in	641,829	-	641,829
<b>Total transfers</b>	641,829	-	641,829
<b>Increase in net position</b>	596,265	2,263,430	2,859,695
<b>Total net position, beginning of period</b>	5,687	1,055,198	1,060,885
<b>Total net position, end of period</b>	\$ 601,952	\$ 3,318,628	\$ 3,920,580

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

For The Year Ended September 30, 2018

	Central Services Fund	Health Insurance Fund	Total
<b>Cash flows from operating activities</b>			
Cash receipts from users	\$ 559,437	\$ 3,226,809	\$ 3,786,246
Receipts from interfund activities	122,440	15,248,314	15,370,754
Cash receipts from others	-	967,746	967,746
Cash paid to vendors	(567,325)	(18,347,292)	(18,914,617)
<b>Net cash from operating activities</b>	114,552	1,095,577	1,210,129
<b>Cash flows from capital and related financing activities</b>			
Cash transferred in for capital assets moved out of fund	519,389	-	519,389
Purchase of capital assets	(43,949)	-	(43,949)
<b>Net cash from capital and related financing activities</b>	475,440	-	475,440
<b>Net increase in cash and cash equivalents</b>	589,992	1,095,577	1,685,569
<b>Cash and cash equivalents, beginning of period</b>	-	3,110,298	3,110,298
<b>Cash and cash equivalents, end of period</b>	\$ 589,992	\$ 4,205,875	\$ 4,795,867
<b>Reconciliation of operating income to net cash from operating activities</b>			
Operating income	\$ (45,564)	\$ 2,263,430	\$ 2,217,866
Adjustments to reconcile operating income to net cash provided by operating activities			
Transfers in to move capital and benefits out of fund	641,829	-	641,829
Depreciation	26,531	-	26,531
Changes in assets, deferred outflows, liabilities, and deferred inflows			
Accounts receivable	51,942	(425,037)	(373,095)
Prepays	40,000	(156,446)	(116,446)
Accounts payable	(170,982)	68,930	(102,052)
Claims payable	-	(641,859)	(641,859)
Unearned revenue	-	(13,441)	(13,441)
Receivable from other governments	230	-	230
Due to other governments	(38,800)	-	(38,800)
Accrued payroll	(13,913)	-	(13,913)
Interfunds	(202,948)	-	(202,948)
Compensated absences payable	(54,927)	-	(54,927)
Early retirement incentive	(15,550)	-	(15,550)
Net pension liability	(334,679)	-	(334,679)
Deferred outflows and inflows of resources- pension benefits - IMRF	245,523	-	245,523
Post-employment health benefits payable	(14,140)	-	(14,140)
<b>Total adjustments</b>	160,116	(1,167,853)	(1,007,737)
<b>Net cash from operating activities</b>	\$ 114,552	\$ 1,095,577	\$ 1,210,129



**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, 2018

	Central Stores Department		Public Safety Building Maintenance Department		Car Pool Department	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>Operating revenues</b>						
Charges for services	\$ -	\$ 241,986	\$ -	\$ -	\$ -	\$ 80,174
Other	-	-	-	-	-	2,610
<b>Total operating revenues</b>	-	241,986	-	-	-	82,784
<b>Operating expenses</b>						
Supplies and services	290,326	320,201	-	-	38,000	36,642
Depreciation and amortization	-	-	-	-	-	26,531
<b>Total operating expenses</b>	290,326	320,201	-	-	38,000	63,173
<b>Operating income (loss)</b>	(290,326)	(78,215)	-	-	(38,000)	19,611
<b>Income before transfers</b>	(290,326)	(78,215)	-	-	(38,000)	19,611
<b>Transfers</b>						
Transfers in (out)	-	(271,178)	-	(198,298)	-	-
<b>Total transfers</b>	-	(271,178)	-	(198,298)	-	-
<b>Net increase (decrease) in net position</b>	\$ (290,326)	\$ (349,393)	\$ -	\$ (198,298)	\$ (38,000)	\$ 19,611

Information Technology		Copiers		Total		Variance with Final Budget - Over (Under)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 450,000	\$ -	\$ -	\$ 221,295	\$ 450,000	\$ 543,455	\$ 93,455
-	-	-	-	-	2,610	2,610
450,000	-	-	221,295	450,000	546,065	96,065
-	-	200,000	208,255	528,326	565,098	36,772
-	-	-	-	-	26,531	26,531
-	-	200,000	208,255	528,326	591,629	63,303
450,000	-	(200,000)	13,040	(78,326)	(45,564)	32,762
450,000	-	(200,000)	13,040	(78,326)	(45,564)	32,762
-	1,111,305	-	-	-	641,829	641,829
-	1,111,305	-	-	-	641,829	674,591
\$ 450,000	\$ 1,111,305	\$ (200,000)	\$ 13,040	\$ (78,326)	\$ 596,265	\$ 707,353
<b>Total net position, beginning of period,</b>					5,687	
<b>Total net position, end of period</b>					\$ 601,952	

**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, 2018

	Budget	Actual	Variance with Final Budget - Over (Under)
<b>Operating revenues</b>			
Charges for services	\$ 20,501,000	\$ 18,899,960	\$ (1,601,040)
Other	-	967,946	967,946
<b>Total operating revenues</b>	20,501,000	19,867,906	(633,094)
<b>Operating expenses</b>			
Supplies and services	19,600,000	17,604,476	(1,995,524)
<b>Total operating expenses</b>	19,600,000	17,604,476	(1,995,524)
<b>Net increase in net position</b>	<u>\$ 901,000</u>	2,263,430	<u>\$ 1,362,430</u>
<b>Total net position, beginning of period</b>		1,055,198	
<b>Total net position, end of period</b>		<u>\$ 3,318,628</u>	

## FIDUCIARY FUNDS

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Combining statements for all fiduciary funds are reported here.

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

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

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

**Sheriffs Commissary Fund** - Used to account for the funds held for the benefit of prisoners in the county jail.

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

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

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

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

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

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

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

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

For The Year Ended September 30, 2018

<b>Total</b>	Balances September 30, 2017		Additions	Deductions	Balances September 30, 2018	
<b>Assets</b>						
Cash	\$	13,246,201	\$ 701,570,075	\$ 691,119,625	\$	23,696,651
Investments		2,023,156	500,000	500,000		2,023,156
Accrued interest on investments		6,554	9,737	11,833		4,458
Other receivables		164,304	85,717	-		250,021
<b>Total assets</b>	<b>\$</b>	<b>15,440,215</b>	<b>\$ 702,165,529</b>	<b>\$ 691,631,458</b>	<b>\$</b>	<b>25,974,286</b>
<b>Liabilities</b>						
Accounts payable	\$	28,942	\$ 844,628	\$ 832,462	\$	41,108
Due to taxing districts		4,281,692	665,089,765	655,923,788		13,447,669
Due to other governmental units and agencies		4,306,463	18,460,582	18,402,993		4,364,052
Trust deposits		145,966	286,549	85,384		347,131
Bail bond deposits		4,615,431	4,320,582	3,562,517		5,373,496
Due to others		2,061,721	13,163,423	12,824,314		2,400,830
<b>Total liabilities</b>	<b>\$</b>	<b>15,440,215</b>	<b>\$ 702,165,529</b>	<b>\$ 691,631,458</b>	<b>\$</b>	<b>25,974,286</b>
<b>County Treasurer Trust Fund</b>						
<b>Assets</b>						
Cash	\$	191,728	\$ 179,758	\$ 274,110	\$	97,376
<b>Total assets</b>	<b>\$</b>	<b>191,728</b>	<b>\$ 179,758</b>	<b>\$ 274,110</b>	<b>\$</b>	<b>97,376</b>
<b>Liabilities</b>						
Due to other governmental units and agencies	\$	191,728	\$ 179,758	\$ 274,110	\$	97,376
<b>Total liabilities</b>	<b>\$</b>	<b>191,728</b>	<b>\$ 179,758</b>	<b>\$ 274,110</b>	<b>\$</b>	<b>97,376</b>
<b>Treasurer Trustee Escrow</b>						
<b>Assets</b>						
Cash	\$	952,395	\$ 1,948,653	\$ 1,735,845	\$	1,165,203
<b>Total assets</b>	<b>\$</b>	<b>952,395</b>	<b>\$ 1,948,653</b>	<b>\$ 1,735,845</b>	<b>\$</b>	<b>1,165,203</b>
<b>Liabilities</b>						
Due to other governmental units and agencies	\$	952,395	\$ 1,948,653	\$ 1,735,845	\$	1,165,203
<b>Total liabilities</b>	<b>\$</b>	<b>952,395</b>	<b>\$ 1,948,653</b>	<b>\$ 1,735,845</b>	<b>\$</b>	<b>1,165,203</b>

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

For The Year Ended September 30, 2018

	Balances			Balances		
<b>Bankruptcy Trust Fund</b>	September 30, 2017	Additions	Deductions	September 30, 2018		
<b>Assets</b>						
Cash	\$ 68,726	\$ 65,364	\$ 73,710	\$ 60,380		
<b>Total assets</b>	<b>\$ 68,726</b>	<b>\$ 65,364</b>	<b>\$ 73,710</b>	<b>\$ 60,380</b>		
<b>Liabilities</b>						
Due to others	\$ 68,726	\$ 65,364	\$ 73,710	\$ 60,380		
<b>Total liabilities</b>	<b>\$ 68,726</b>	<b>\$ 65,364</b>	<b>\$ 73,710</b>	<b>\$ 60,380</b>		
<b>Sheriff's Commissary Fund</b>						
<b>Assets</b>						
Cash	\$ 126,968	\$ 366,162	\$ 217,795	\$ 275,335		
<b>Total assets</b>	<b>\$ 126,968</b>	<b>\$ 366,162</b>	<b>\$ 217,795</b>	<b>\$ 275,335</b>		
<b>Liabilities</b>						
Due to others	\$ 126,968	\$ 366,162	\$ 217,795	\$ 275,335		
<b>Total liabilities</b>	<b>\$ 126,968</b>	<b>\$ 366,162</b>	<b>\$ 217,795</b>	<b>\$ 275,335</b>		
<b>County Clerk Trust Fund</b>						
<b>Assets</b>						
Cash	\$ 871,342	\$ 7,388,407	\$ 7,444,308	\$ 815,441		
<b>Total assets</b>	<b>\$ 871,342</b>	<b>\$ 7,388,407</b>	<b>\$ 7,444,308</b>	<b>\$ 815,441</b>		
<b>Liabilities</b>						
Due to others	\$ 871,342	\$ 7,388,407	\$ 7,444,308	\$ 815,441		
<b>Total liabilities</b>	<b>\$ 871,342</b>	<b>\$ 7,388,407</b>	<b>\$ 7,444,308</b>	<b>\$ 815,441</b>		
<b>County Collector Trust Fund</b>						
<b>Assets</b>						
Cash	\$ 3,781,692	\$ 664,589,765	\$ 655,423,788	\$ 12,947,669		
Investments	500,000	500,000	500,000	500,000		
<b>Total assets</b>	<b>\$ 4,281,692</b>	<b>\$ 665,089,765</b>	<b>\$ 655,923,788</b>	<b>\$ 13,447,669</b>		
<b>Liabilities</b>						
Due to taxing districts	\$ 4,281,692	\$ 665,089,765	\$ 655,923,788	\$ 13,447,669		
<b>Total liabilities</b>	<b>\$ 4,281,692</b>	<b>\$ 665,089,765</b>	<b>\$ 655,923,788</b>	<b>\$ 13,447,669</b>		

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

For The Year Ended September 30, 2018

<b>Clerk of Circuit Court Trust Fund</b>	Balances			Balances		
	September 30, 2017	Additions	Deductions	September 30, 2018		
<b>Assets</b>						
Cash	\$ 6,420,175	\$ 20,393,162	\$ 19,405,828	\$ 7,407,509		
Accrued interest on investments	6,554	9,737	11,833	4,458		
<b>Total assets</b>	<b>\$ 6,426,729</b>	<b>\$ 20,402,899</b>	<b>\$ 19,417,661</b>	<b>\$ 7,411,967</b>		
<b>Liabilities</b>						
Due to other governmental units and agencies	\$ 1,665,332	\$ 15,795,768	\$ 15,769,760	\$ 1,691,340		
Trust deposits	145,966	286,549	85,384	347,131		
Bail bond deposits	4,615,431	4,320,582	3,562,517	5,373,496		
<b>Total liabilities</b>	<b>\$ 6,426,729</b>	<b>\$ 20,402,899</b>	<b>\$ 19,417,661</b>	<b>\$ 7,411,967</b>		
<b>Township Motor Fuel Tax Fund</b>						
<b>Assets</b>						
Investments	\$ 1,523,156	\$ 949,673	\$ 792,615	\$ 1,680,214		
Other receivables	164,304	85,717	-	250,021		
<b>Total assets</b>	<b>\$ 1,687,460</b>	<b>\$ 1,035,390</b>	<b>\$ 792,615</b>	<b>\$ 1,930,235</b>		
<b>Liabilities</b>						
Accounts payable	\$ 19,562	\$ 564,753	\$ 555,288	\$ 29,027		
Due to other governmental units and agencies	1,667,898	470,637	237,327	1,901,208		
<b>Total liabilities</b>	<b>\$ 1,687,460</b>	<b>\$ 1,035,390</b>	<b>\$ 792,615</b>	<b>\$ 1,930,235</b>		
<b>Highway Department CAPS</b>						
<b>Assets</b>						
Cash	\$ 38,101	\$ 318,647	\$ 321,800	\$ 34,948		
<b>Total assets</b>	<b>\$ 38,101</b>	<b>\$ 318,647</b>	<b>\$ 321,800</b>	<b>\$ 34,948</b>		
<b>Liabilities</b>						
Due to other governmental units and agencies	\$ 38,101	\$ 318,647	\$ 321,800	\$ 34,948		
<b>Total liabilities</b>	<b>\$ 38,101</b>	<b>\$ 318,647</b>	<b>\$ 321,800</b>	<b>\$ 34,948</b>		

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

For The Year Ended September 30, 2018

Inmate Trust Account	Balances			Balances		
	September 30, 2017	Additions	Deductions	September 30, 2018		
<b>Assets</b>						
Cash	\$ 341,919	\$ 5,343,490	\$ 5,088,501	\$ 596,908		
<b>Total assets</b>	<b>\$ 341,919</b>	<b>\$ 5,343,490</b>	<b>\$ 5,088,501</b>	<b>\$ 596,908</b>		
<b>Liabilities</b>						
Due to others	\$ 341,919	\$ 5,343,490	\$ 5,088,501	\$ 596,908		
<b>Total liabilities</b>	<b>\$ 341,919</b>	<b>\$ 5,343,490</b>	<b>\$ 5,088,501</b>	<b>\$ 596,908</b>		
<b>Township Bridge Fund</b>						
<b>Assets</b>						
Cash	\$ 453,155	\$ 26,995	\$ 341,325	\$ 138,825		
<b>Total assets</b>	<b>\$ 453,155</b>	<b>\$ 26,995</b>	<b>\$ 341,325</b>	<b>\$ 138,825</b>		
<b>Liabilities</b>						
Accounts payable	\$ 9,380	\$ 279,875	\$ 277,174	\$ 12,081		
Due to other governmental units and agencies	443,775	(252,880)	64,151	126,744		
<b>Total liabilities</b>	<b>\$ 453,155</b>	<b>\$ 26,995</b>	<b>\$ 341,325</b>	<b>\$ 138,825</b>		



## **STATISTICAL SECTION**



## STATISTICAL SECTION

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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 196-205)

**Revenue Capacity** - These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax. (Pages 206-210)

**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 211-213)

**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 214-215)

**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 216-222)

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)

	2009	2010	2011	2012
<b>Governmental activities</b>				
Net investment in capital assets	\$ 184,195,898	\$ 182,415,473	\$ 157,029,706	\$ 165,171,068
Restricted	71,817,662	71,903,079	55,071,335	55,556,298
Unrestricted (deficit)	(7,307,356)	(6,670,556)	5,384,291	5,163,283
<b>Total governmental activities net position</b>	<b>248,706,204</b>	<b>247,647,996</b>	<b>217,485,332</b>	<b>225,890,649</b>
<b>Business-type activities</b>				
Net investment in capital assets	7,247,979	7,474,881	7,655,052	5,862,922
Restricted	-	-	-	-
Unrestricted	8,525,601	6,984,335	11,488,532	13,069,665
<b>Total business-type activities net position</b>	<b>15,773,580</b>	<b>14,459,216</b>	<b>19,143,584</b>	<b>18,932,587</b>
<b>Total primary government net position</b>	<b>\$ 264,479,784</b>	<b>\$ 262,107,212</b>	<b>\$ 236,628,916</b>	<b>\$ 244,823,236</b>
<b>Primary Government</b>				
Net investment in capital assets	\$ 191,443,877	\$ 189,890,354	\$ 164,684,758	\$ 171,977,420
Restricted	71,817,662	71,903,079	55,071,335	55,556,298
Unrestricted	1,218,245	313,779	16,872,823	17,289,518
<b>Total primary government net position</b>	<b>\$ 264,479,784</b>	<b>\$ 262,107,212</b>	<b>\$ 236,628,916</b>	<b>\$ 244,823,236</b>

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

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

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

2013	2014	2015	2016	2017	2018
\$ 170,415,570	\$ 170,841,745	\$ 173,725,916	\$ 172,355,997	\$ 164,271,301	\$ 160,693,862
61,435,224	61,063,583	61,305,443	56,214,758	55,525,854	56,489,784
(3,163,256)	(16,500,620)	(35,411,413)	(44,119,229)	(42,520,772)	(42,201,586)
228,687,538	215,404,708	199,619,946	184,451,526	177,276,383	174,982,060
8,975,812	8,726,385	8,568,939	8,294,564	6,798,205	6,372,916
-	-	-	-	-	1,075,963
8,355,973	6,516,461	4,911,051	5,296,575	3,882,555	1,210,685
17,331,785	15,242,846	13,479,990	13,591,139	10,680,760	8,659,564
\$ 246,019,323	\$ 230,647,554	\$ 213,099,936	\$ 198,042,665	\$ 187,957,143	\$ 183,641,624
\$ 179,391,382	\$ 179,568,130	\$ 182,294,855	\$ 180,650,561	\$ 171,069,506	\$ 167,066,778
61,435,224	61,063,583	61,305,443	56,214,758	55,525,854	57,565,747
5,192,717	(9,984,159)	(30,500,362)	(38,822,654)	(38,638,217)	(40,990,901)
\$ 246,019,323	\$ 230,647,554	\$ 213,099,936	\$ 198,042,665	\$ 187,957,143	\$ 183,641,624

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

(accrual basis of accounting)

	2009	2010	2011	2012
<b>Expenses</b>				
<b>Governmental activities</b>				
General government	\$ 16,303,780	\$ 18,455,578	\$ 14,033,139	\$ 15,292,112
Public safety	68,142,980	62,513,492	61,782,384	60,627,022
Highway and streets	19,850,536	17,385,697	17,274,364	17,717,274
Health and welfare	21,706,141	19,416,340	19,215,046	17,376,532
Judicial	17,888,697	15,507,345	14,952,052	18,105,499
Culture and recreation	5,426,727	4,846,811	800,000	-
Interest on long-term liabilities	7,077,628	6,996,504	7,037,691	6,422,273
Contributions to other governments	-	-	-	-
<b>Total governmental activities expenses</b>	<b>156,396,489</b>	<b>145,121,767</b>	<b>135,094,676</b>	<b>135,540,712</b>
<b>Business-type activities</b>				
Nursing home	15,761,864	15,765,513	15,587,911	15,312,315
Animal services	2,250,079	2,289,646	2,255,708	2,372,936
Golf course	1,927,535	1,950,875	-	-
Court Street activities	-	182,196	350,375	437,708
<b>Total business-type activities</b>	<b>19,939,478</b>	<b>20,188,230</b>	<b>18,193,994</b>	<b>18,122,959</b>
<b>Total primary government expenses</b>	<b>\$ 176,335,967</b>	<b>\$ 165,309,997</b>	<b>\$ 153,288,670</b>	<b>\$ 153,663,671</b>
<b>Program Revenues</b>				
<b>Governmental activities</b>				
Charges for services				
General government	\$ 13,127,463	\$ 12,189,358	\$ 11,171,293	\$ 13,029,206
Public safety	5,614,364	6,345,288	6,372,497	7,039,712
Highway and streets	6,018,281	7,682,994	7,868,427	6,757,927
Health and welfare	1,512,599	1,590,773	1,556,136	1,570,501
Judicial	2,799,692	2,642,332	2,471,557	2,615,379
Culture and recreation	519,134	330,159	-	-
Operating grants and contributions	12,353,528	16,232,991	13,820,134	13,989,009
Capital grants and contributions	6,431,481	2,419,112	5,333,161	8,568,290
<b>Total governmental activities program revenues</b>	<b>48,376,542</b>	<b>49,433,007</b>	<b>48,593,205</b>	<b>53,570,024</b>
<b>Business-type activities</b>				
Charges for services				
Nursing home	12,379,735	10,835,227	16,827,249	12,443,315
Animal services	2,524,155	2,466,527	2,364,015	2,311,337
Golf course	1,733,708	1,690,706	-	-
Court Street activities	-	303,591	554,405	583,215
Capital grants and contributions	-	-	-	-
<b>Total business-type activities program revenues</b>	<b>16,637,598</b>	<b>15,296,051</b>	<b>19,745,669</b>	<b>15,337,867</b>
<b>Total primary government revenues</b>	<b>\$ 65,014,140</b>	<b>\$ 64,729,058</b>	<b>\$ 68,338,874</b>	<b>\$ 68,907,891</b>

	2013	2014	2015	2016	2017	2018
\$	14,890,195	\$ 17,353,462	\$ 18,134,635	\$ 22,515,804	\$ 24,599,087	\$ 25,058,811
	65,526,720	67,902,424	69,306,301	70,565,536	67,543,166	70,959,557
	20,477,224	18,628,115	17,599,874	16,796,430	16,801,994	14,672,222
	16,399,020	15,119,515	14,785,714	12,451,288	13,788,106	13,200,860
	18,814,931	21,221,309	20,606,511	22,225,126	21,466,022	16,112,359
	-	-	-	-	-	-
	5,313,690	5,038,861	4,787,727	4,309,092	5,397,727	3,565,139
	-	8,000,000	10,979,109	600,000	-	-
	141,421,780	153,263,686	156,199,871	149,463,276	149,596,102	143,568,948
	15,377,184	16,016,816	16,590,570	18,622,977	17,391,356	16,083,367
	2,529,754	2,627,869	2,653,802	2,887,148	-	-
	-	-	-	-	-	-
	431,387	469,660	421,767	479,100	451,341	470,987
	18,338,325	19,114,345	19,666,139	21,989,225	17,842,697	16,554,354
\$	159,760,105	\$ 172,378,031	\$ 175,866,010	\$ 171,452,501	\$ 167,438,799	\$ 160,123,302
\$	6,953,395	\$ 6,943,608	\$ 11,048,309	\$ 11,438,449	\$ 16,409,484	\$ 16,659,461
	7,581,484	11,537,564	11,814,828	11,826,072	11,369,520	12,480,627
	7,332,593	1,894,003	1,512,117	982,229	1,156,498	250,144
	982,902	1,886,486	1,766,846	1,613,585	1,741,598	1,680,686
	8,160,165	9,558,611	7,967,916	7,353,812	7,435,641	7,163,725
	-	-	-	-	-	-
	15,722,165	23,162,711	20,810,501	15,527,637	15,447,382	16,103,232
	7,562,912	2,894,455	5,378,199	-	89,631	-
	54,295,616	57,877,438	60,298,716	48,741,784	53,649,754	54,337,875
	11,192,915	12,227,451	14,510,272	14,607,011	14,151,827	12,708,458
	2,355,311	2,457,293	2,513,129	2,594,590	-	-
	-	-	-	-	-	-
	558,868	569,302	594,645	608,475	592,117	523,613
	-	-	-	153,800	-	-
	14,107,094	15,254,046	17,618,046	17,963,876	14,743,944	13,232,071
\$	68,402,710	\$ 73,131,484	\$ 77,916,762	\$ 66,705,660	\$ 68,393,698	\$ 67,569,946

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

(accrual basis of accounting)

	2009	2010	2011	2012
<b>Net Revenues (Expenses)</b>				
Governmental activities	\$ (108,019,947)	\$ (95,688,760)	\$ (86,501,471)	\$ (81,970,688)
Business-type activities	(3,301,880)	(4,892,179)	1,551,675	(2,785,092)
<b>Total primary government net expense</b>	<b>\$ (111,321,827)</b>	<b>\$ (100,580,939)</b>	<b>\$ (84,949,796)</b>	<b>\$ (84,755,780)</b>
<b>General Revenues and Other Changes in Net Position</b>				
<b>Governmental activities</b>				
Taxes				
Property taxes	\$ 40,094,867	\$ 40,668,693	\$ 34,184,743	\$ 34,336,135
Sales taxes	987,676	979,387	1,076,078	1,057,424
Quarter-cent sales tax	6,836,561	7,265,948	7,556,066	7,781,995
Public safety sales tax	25,248,665	25,880,590	26,532,122	26,969,212
Use tax	788,214	755,828	895,589	918,351
Other taxes	6,369,042	6,304,179	5,863,087	6,342,020
Intergovernmental:				
Replacement taxes	5,337,172	4,923,413	5,254,065	4,374,012
Shared income taxes	4,894,822	4,119,207	5,114,164	5,165,611
Miscellaneous	4,160,561	6,839,346	2,386,360	2,483,083
Investment income	1,430,769	306,961	143,371	134,463
Transfers	(5,504,182)	(3,413,000)	280,857	257,000
<b>Total governmental activities</b>	<b>90,644,167</b>	<b>94,630,552</b>	<b>89,286,502</b>	<b>89,819,306</b>
<b>Business-type activities</b>				
Property taxes	-	-	2,932,359	2,830,353
Miscellaneous	105,142	164,779	149,907	-
Investment income	23,424	36	8	742
Transfers	3,034,000	3,413,000	(280,857)	(257,000)
<b>Total business-type activities</b>	<b>3,162,566</b>	<b>3,577,815</b>	<b>2,801,417</b>	<b>2,574,095</b>
<b>Total primary government</b>	<b>\$ 93,806,733</b>	<b>\$ 98,208,367</b>	<b>\$ 92,087,919</b>	<b>\$ 92,393,401</b>
<b>Change in Net Position</b>				
Governmental activities	\$ (17,375,780)	\$ (1,058,208)	\$ 2,785,031	\$ 7,848,618
Business-type activities	(139,314)	(1,314,364)	4,353,092	(210,997)
<b>Total primary government</b>	<b>\$ (17,515,094)</b>	<b>\$ (2,372,572)</b>	<b>\$ 7,138,123</b>	<b>\$ 7,637,621</b>

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.

2013	2014	2015	2016	2017	2018
\$ (87,126,164)	\$ (95,386,248)	\$ (95,901,155)	\$ (100,721,492)	\$ (95,946,348)	\$ (89,231,073)
(4,231,231)	(3,860,299)	(2,048,093)	(4,025,349)	(3,098,753)	(3,322,283)
\$ (91,357,395)	\$ (99,246,547)	\$ (97,949,248)	\$ (104,746,841)	\$ (99,045,101)	\$ (92,553,356)
\$ 35,436,964	\$ 36,782,848	\$ 36,787,191	\$ 36,824,470	\$ 36,807,375	\$ 37,069,864
1,086,823	1,174,436	1,046,654	1,073,391	1,088,068	1,600,316
7,883,257	8,098,374	8,119,132	8,106,791	8,213,978	8,641,815
27,016,241	27,607,304	27,405,051	27,235,947	27,426,419	28,670,879
994,437	1,116,959	1,300,210	1,412,537	1,512,357	1,675,609
5,921,754	849,986	1,099,618	1,139,354	1,342,398	1,320,385
4,963,335	5,137,302	4,826,579	4,827,617	5,782,151	4,618,573
5,657,755	5,725,297	6,280,469	5,963,414	5,554,867	5,548,447
1,973,864	1,268,302	757,857	1,058,389	1,799,905	1,820,661
93,527	59,610	66,396	115,115	150,658	344,032
42,826	263,000	291,040	262,600	263,000	-
91,070,783	88,083,418	87,980,197	88,019,625	89,941,176	91,310,581
2,672,499	2,033,085	1,927,539	1,929,971	1,828,494	1,843,415
-	1,820,661	-	-	-	-
756	1,275	140	2,574	45	25
(42,826)	(263,000)	(291,040)	(262,600)	(263,000)	-
2,630,429	3,592,021	1,636,639	1,669,945	1,565,539	1,843,440
\$ 93,701,212	\$ 91,675,439	\$ 89,616,836	\$ 89,689,570	\$ 91,506,715	\$ 93,154,021
\$ 3,944,619	\$ (7,302,830)	\$ (7,920,958)	\$ (12,701,867)	\$ (6,005,172)	\$ 2,079,508
(1,600,802)	(268,278)	(411,454)	(2,355,404)	(1,533,214)	(1,478,843)
\$ 2,343,817	\$ (7,571,108)	\$ (8,332,412)	\$ (15,057,271)	\$ (7,538,386)	\$ 600,665

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

(modified accrual basis of accounting)

	2009	2010	2011	2012
<b>General Fund</b>				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	70,911	160,149
Nonspendable for advances	-	-	-	-
Reserved/restricted	101,869	151,589	-	-
Assigned	-	-	-	-
Unreserved/unassigned	7,096,792	10,209,791	11,855,772	13,111,073
<b>Total General Fund</b>	<b>\$ 7,198,661</b>	<b>\$ 10,361,380</b>	<b>\$ 11,926,683</b>	<b>\$ 13,271,222</b>
<b>All Other Governmental Funds</b>				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	-	-
Reserved/restricted	28,534,511	35,076,197	55,071,335	55,556,298
Unreserved/unrestricted reported in				
Special revenue funds	38,120,173	37,918,895	-	-
Debt service funds	(65,208)	-	-	-
Capital project funds	(514,118)	-	-	-
Assigned				
Animal services	-	-	-	-
Public safety	-	-	4,443,563	4,926,095
Capital projects	-	-	2,468,017	2,212,888
Public health	-	-	1,654,327	-
Highways and streets	-	-	4,253,772	8,288,071
Unassigned (deficit)	-	-	(450,670)	(191,552)
<b>Total all other governmental funds</b>	<b>\$ 66,075,358</b>	<b>\$ 72,995,092</b>	<b>\$ 67,440,344</b>	<b>\$ 70,791,800</b>

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

	2013	2014	2015	2016	2017	2018
\$	-	\$ -	\$ 26,461	\$ 79,024	\$ 18,889	\$ 51,340
	146,284	84,895	113,122	-	-	-
	-	-	-	-	273,108	399,417
	-	-	-	-	-	-
	-	-	249,000	200,000	200,000	608,000
	12,870,465	13,119,243	12,539,651	12,435,314	12,830,687	15,741,671
\$	\$ 13,016,749	\$ 13,204,138	\$ 12,928,234	\$ 12,714,338	\$ 13,322,684	\$ 16,800,428
\$	-	\$ 29,227	\$ 49,658	\$ -	\$ -	\$ 216,196
	-	-	-	-	730,682	492,167
	64,715,086	64,648,773	65,594,661	57,831,517	54,304,858	57,472,969
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	474,138	486,851
	328,013	-	606,522	606,522	-	-
	3,054,378	3,177,871	2,931,817	3,283,359	2,445,572	2,968,462
	-	-	-	-	-	-
	297,716	-	-	-	-	-
	(267,144)	(375,406)	(542,615)	(656,407)	(1,050,193)	(428,554)
\$	\$ 68,128,049	\$ 67,480,465	\$ 68,640,043	\$ 61,064,991	\$ 56,905,057	\$ 61,208,091

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

(modified accrual basis of accounting)

	2009	2010	2011	2012
<b>Revenues</b>				
Taxes	\$ 73,955,983	\$ 75,239,947	\$ 69,975,097	\$ 70,862,114
Intergovernmental	40,056,706	38,280,220	35,797,876	35,817,794
Charges for services	22,239,473	22,212,004	18,364,562	19,922,309
Fines and forfeitures	1,364,338	1,423,697	4,063,815	4,562,522
Licenses and permits	1,244,095	1,352,528	1,369,830	1,292,518
Investment income	1,430,769	306,963	143,371	134,464
Miscellaneous	4,250,560	7,870,845	3,139,907	3,198,670
<b>Total revenues</b>	<b>\$ 144,541,924</b>	<b>\$ 146,686,204</b>	<b>\$ 132,854,458</b>	<b>\$ 135,790,391</b>
<b>Expenditures</b>				
Current				
General government	\$ 18,458,779	\$ 17,421,392	\$ 13,668,349	\$ 15,607,535
Public safety	58,226,550	56,433,098	55,058,505	56,396,803
Highway and streets	9,750,329	9,764,088	9,071,694	9,121,707
Health and welfare	18,131,987	19,347,576	16,901,253	16,814,070
Judicial	14,955,689	14,606,765	14,485,897	16,678,131
Culture and recreation	4,443,103	4,248,590	-	-
Debt service				
Principal	7,920,000	9,145,514	9,142,537	9,396,952
Interest	7,037,247	6,979,724	7,286,462	6,255,194
Capital outlay	19,004,874	15,077,751	8,347,378	5,054,815
Contributions to other governments	-	-	-	-
<b>Total expenditures</b>	<b>\$ 157,928,558</b>	<b>\$ 153,024,498</b>	<b>\$ 133,962,075</b>	<b>\$ 135,325,207</b>
<b>Excess of revenues over (under) expenditures</b>	<b>\$ (13,386,634)</b>	<b>\$ (6,338,294)</b>	<b>\$ (1,107,617)</b>	<b>\$ 465,184</b>
<b>Other financing sources (uses)</b>				
Transfers in	\$ 15,815,781	\$ 15,878,170	\$ 16,062,800	\$ 15,824,447
Transfers (out)	(18,899,781)	(31,591,170)	(15,831,943)	(15,617,447)
Property sales	-	-	-	-
Issuance of capital lease obligation	1,138,929	-	-	-
Issuance of general obligation bond	5,100,000	17,000,000	5,955,000	3,300,000
Premium (discount) on bond issue	131,729	(103,216)	269,580	786,377
Issuance of from bank loan	-	-	-	-
Issuance of general obligation debt certificates	-	-	-	-
Issuance of commitments payable	-	-	-	-
Proceeds from refunding bond	-	-	-	14,660,000
Payment to escrow agent	(2,761,547)	-	(6,126,387)	(15,279,265)
<b>Total other financing sources (uses)</b>	<b>\$ 525,111</b>	<b>\$ 1,183,784</b>	<b>\$ 329,050</b>	<b>\$ 3,674,112</b>
<b>Net change in fund balances</b>	<b>\$ (12,861,523)</b>	<b>\$ (5,154,510)</b>	<b>\$ (778,567)</b>	<b>\$ 4,139,296</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>10.45%</b>	<b>10.31%</b>	<b>12.61%</b>	<b>11.89%</b>

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.

	2013	2014	2015	2016	2017	2018
\$	72,417,612	\$ 75,444,498	\$ 75,410,756	\$ 75,908,266	\$ 76,388,872	\$ 81,087,380
	36,907,522	41,122,907	38,986,366	32,806,919	32,408,246	31,076,553
	19,174,240	16,711,334	18,223,190	19,964,497	20,720,785	23,272,240
	5,283,893	4,841,227	5,308,134	4,550,814	5,461,811	5,517,146
	1,156,328	1,220,867	1,146,026	1,267,864	2,937,268	2,801,053
	93,527	59,610	66,395	115,115	150,658	344,032
	3,235,378	3,657,519	2,914,921	1,745,765	2,680,431	1,623,732
\$	138,268,500	\$ 143,057,962	\$ 142,055,788	\$ 136,359,240	\$ 140,748,071	\$ 145,722,136
\$	16,554,104	\$ 16,503,188	\$ 16,697,613	\$ 20,071,549	\$ 23,659,943	\$ 22,206,606
	61,012,119	63,171,618	61,959,493	61,153,605	61,938,732	56,603,660
	9,190,738	9,882,071	8,257,882	7,431,435	6,900,263	6,140,693
	15,905,375	15,212,852	14,576,168	11,463,939	13,630,369	10,885,768
	17,807,618	18,925,239	19,244,637	19,488,726	19,222,024	23,861,615
	-	-	-	-	-	-
	10,646,761	11,108,574	13,001,054	14,484,808	30,116,591	12,281,173
	5,859,179	5,641,954	5,343,227	5,068,629	5,176,600	4,159,921
	13,563,260	7,826,008	6,994,555	6,696,107	5,867,496	4,972,346
	-	-	10,979,109	600,000	-	-
\$	150,539,154	\$ 148,271,504	\$ 157,053,738	\$ 146,458,798	\$ 166,512,018	\$ 141,111,782
\$	(12,270,654)	\$ (5,213,542)	\$ (14,997,950)	\$ (10,099,558)	\$ (25,763,947)	\$ 4,610,354
\$	17,057,923	\$ 15,136,152	\$ 14,804,792	\$ 12,903,043	\$ 12,748,540	\$ 16,043,352
	(17,065,097)	(14,873,152)	(14,513,752)	(12,640,443)	(12,505,540)	(17,030,796)
	-	-	-	-	-	304,446
	2,089,438	818,360	911,437	1,381,814	1,007,080	202,545
	6,000,000	4,000,000	287,025	122,734	-	-
	8,667,861	-	-	-	1,421,403	-
	-	-	-	-	200,000	-
	700,000	-	14,064,109	2,485,000	1,620,000	-
	-	-	-	600,000	-	-
	50,185,000	-	-	-	36,100,000	-
	(58,282,695)	-	-	(2,541,538)	(18,952,192)	-
\$	9,352,430	\$ 5,081,360	\$ 15,553,611	\$ 2,310,610	\$ 21,639,291	\$ (480,453)
\$	(2,918,224)	\$ (132,182)	\$ 555,661	\$ (7,788,948)	\$ (4,124,656)	\$ 4,129,901
	11.91%	11.85%	12.07%	13.83%	21.57%	11.79%



**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	
2008	\$ 4,823,871,476	\$ 14,471,614,428	\$ 5,136,495	\$ 15,409,485	\$ 4,829,007,971	\$ 14,487,023,913	0.7835
2009	4,842,094,287	14,526,282,861	5,113,750	15,341,250	4,847,208,037	14,541,624,111	0.7934
2010	4,690,998,067	14,072,994,201	6,065,071	18,195,213	4,697,063,138	14,091,189,414	0.8799
2011	4,486,916,092	13,460,748,276	6,161,628	18,484,884	4,493,077,720	13,479,233,160	0.8676
2012	4,126,707,051	12,380,121,153	6,932,248	20,796,744	4,133,639,299	12,400,917,897	0.9423
2013	3,824,740,274	11,474,220,822	7,383,675	22,151,025	3,832,123,949	11,496,371,847	1.0329
2014	3,636,331,451	10,908,994,353	8,690,956	26,072,868	3,645,022,407	10,935,067,221	1.0845
2015	3,545,618,725	10,636,856,175	9,235,785	27,707,355	3,554,854,510	10,664,563,530	1.0984
2016	3,598,823,012	10,796,469,036	9,743,708	29,231,124	3,608,566,720	10,825,700,160	1.0826
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

**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>	2009	2010	2011	2012
<b>County of Winnebago</b>				
General	0.3203	0.3274	0.3520	0.3292
Special Revenue	0.4632	0.4660	0.4779	0.5384
<b>City Rates</b>				
City of Rockford	2.2085	2.2297	2.3595	2.5191
City of South Beloit	0.8554	0.8616	0.9222	0.9796
<b>Community College Rates</b>	.4578 - .5454	.4583 - .5624	.4503 - .5587	.4541 - .5745
<b>Village Rates</b>	.2239 - .7928	.2302 - .8728	.2342 - .7386	.2522 - .7492
<b>Forest Preserve Rate</b>	0.0859	0.0859	0.0898	0.0956
<b>Fire District Rates</b>	.0556 - .7306	.0562 - .6930	.0599 - .7260	.0639 - .7342
<b>Grade School Rates</b>	2.7060 - 3.4022	2.7563 - 3.4292	2.9138 - 3.6328	3.0293 - 3.8020
<b>High School Rate</b>	2.2378	2.2624	2.4029	2.5025
<b>Library District Rates</b>	.1491 - .3233	.1451 - .3309	.1538 - .3564	.1602 - .3860
<b>Multi-Township District Rates</b>	.0311 - .0462	.0312 - .0447	.0307 - .0456	.0321 - .0448
<b>Park District Rates</b>	.1088 - .7319	.1076 - .7455	.1092 - .7869	.1003 - .8432
<b>Road District Rates</b>	.0344 - .3079	.0344 - .3998	.0367 - .4146	.0377 - .4252
<b>Sanitary District Rates</b>	.0339 - .1243	.0344 - .1268	.0340 - .1362	.0360 - .1469
<b>Special District Rate</b>	0.0306	0.0302	0.0305	0.0315
<b>Street Light District Rate</b>	0.5063	0.5195	0.5560	0.5889
<b>Township Rates</b>	.0788 - .4302	.0793 - .3998	.0806 - .4303	.0859 - .4400
<b>School District Rates</b>	4.9369 - 6.4252	4.9664 - 6.3136	5.0762 - 6.5777	5.1937 - 6.7230
<b>Greater Rockford Airport</b>	.0890	0.0901	0.0954	0.0937

Source: Winnebago County Clerk's Office

N/A - Not applicable

2013	2014	2015	2016	2017	2018
0.3554	0.4306	0.4436	0.4493	0.3686	0.3604
0.5869	0.6023	0.6409	0.6491	0.7140	0.6983
2.8178	3.0811	3.2931	3.3595	3.3207	3.2517
1.0656	1.1395	1.1891	1.1922	1.1690	1.1625
.4477 - .6434	.4630 - .7236	.4823-.7119	.4893-.6939	.4927-.6686	.5053-.6654
.2882 - .8376	.2954 - .8805	.3196-.8953	.3920-.9391	.3326-.9321	.3338-.9266
0.1072	0.1165	0.1199	0.1203	0.1207	0.1182
.0723 - .8214	.0812 - .9166	.0869-.9765	.0915-.9999	.0909-1.0177	.0970-1.0261
3.2985 - 4.1837	3.5108 - 4.4356	3.6812-4.5689	3.8877-4.5344	3.8383-4.3951	3.7926-4.3911
2.3729	2.5241	2.6168	2.6083	2.5511	2.7764
.1790 - .4422	.1878 - .4724	.5042-.1956	.1967-.5196	1950-.5190	.1940-.5091
.0358 - .0487	.0381 - .0518	.0540-.0401	.0403-.0544	.0404-.0541	.0409-.0541
.1133 - .9522	.1237 - 1.0577	.1263-.1571	.1326-1.1629	.1382-1.1544	.1325-1.1371
.0417 - .4496	.0457 - .4546	.0486-.4576	.0487-.4519	.0470-.4383	.0477-.4369
.0398 - .1665	.0402 - .1856	.0429-.2008	.0437-.2075	.0440-.2082	.0439-.2041
0.0341	0.0380	0.0408	N/A	N/A	0.0437
0.6582	0.7524	0.8129	0.8725	0.8798	0.8716
.0978 - .4579	.1072 - .4630	.1138-.4660	.1140-.4623	.1116-.4483	.1114-.4445
5.2607 - 7.1627	5.2865 - 7.9019	5.9886-8.3197	6.0720-8.3864	6.0315-8.5175	5.9790-8.1964
0.1024	0.1043	0.1063	0.1073	0.1103	0.1102

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

Taxpayer	2017 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2008 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
CBL/Cherryvale	\$ 13,179,565	1	0.36%	\$ 16,804,933	1	0.35%
Lowes Home Center, Inc.	11,555,048	2	0.31%	15,521,346	2	0.32%
Greater Rockford Airport Authority	10,926,443	3	0.30%	13,077,526	3	0.27%
Woodward, Inc	9,804,556	4	0.27%			
Meijer Stores Limited Partnership	8,235,649	5	0.22%			
Beloit Memorial Hospital	7,999,200	6	0.22%	12,060,526	4	0.25%
Forest Plaza, LLC	6,772,912	7	0.18%			
National Retail Properties, LP	5,196,512	8	0.14%			
Lubrizol Holding Inc	5,076,903	9	0.14%			
Edward Rose Associates, Inc.	4,353,986	10	0.12%			
Two Star Property Co., Inc.				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				4,672,928	10	0.10%
	\$ 83,100,774		2.26%	\$ 89,910,629		1.87%

**Source:** Winnebago County Clerk's Office

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

**County of Winnebago, Illinois**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year			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
2009	\$ 41,359,666	\$ (200,309)	\$ 41,159,357	\$ 39,412,737	95.29%	\$ 1,688,258	\$ 41,100,995	99.86%
2010	41,934,614	(201,261)	41,733,353	39,803,691	94.92%	1,848,821	41,652,512	99.81%
2011	42,514,171	(253,671)	42,260,500	39,837,175	93.70%	2,331,162	42,168,337	99.78%
2012	42,627,933	(208,805)	42,419,128	40,818,992	95.76%	1,502,225	42,321,217	99.77%
2013	42,789,629	(202,327)	42,587,302	41,058,169	96.41%	1,431,416	42,489,585	99.77%
2014	43,439,900	(150,799)	43,289,101	41,796,847	96.55%	1,369,110	43,165,957	99.72%
2015	39,044,521	(192,644)	38,851,877	37,610,646	96.33%	1,093,140	38,703,786	99.62%
2016	39,047,094	(166,790)	38,880,304	37,500,729	96.04%	1,223,756	38,724,485	99.60%
2017	39,045,958	20,385	39,066,343	37,596,543	96.29%	1,176,602	38,773,145	99.25%
2018	39,070,422	(156,821)	38,913,601	36,833,896	94.28%	1,941,747	38,775,643	99.65%

**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		
	General Bonded Debt and Debt Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Short-Term Debt Payable	Leases	General Bonded Debt	Unamortized Premium
2009	\$ 15,927,428	\$ 145,289,091	\$ 3,902,387	\$ -	\$ -	\$ 971,940	\$ -	\$ -
2010	15,370,579	154,026,347	3,535,055	-	-	669,204	-	-
2011	17,130,000	139,567,643	3,518,715	800,000	-	357,325	-	-
2012	14,035,000	136,907,693	3,924,106	700,000	-	85,373	1,860,000	138,289
2013	13,281,272	131,925,000	10,015,370	1,050,000	-	1,796,778	1,678,728	117,546
2014	16,241,752	123,290,000	8,967,509	14,420,000	-	1,791,267	1,513,248	112,097
2015	18,061,230	113,925,000	8,415,117	24,439,109	-	2,362,446	1,343,770	70,843
2016	16,549,620	103,940,000	7,273,059	24,079,109	-	1,696,062	1,170,380	59,944
2017	16,480,891	96,470,000	6,692,729	22,067,028	200,000	1,659,361	989,109	49,045
2018	14,326,103	89,095,000	5,805,176	20,167,732	100,000	4,665,681	803,897	38,146

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

\*\*\* Personal income not available.

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

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Leases	Less: Amounts Restricted to Repaying Debt	Net Debt	Percentage of Personal Income*	Total Net Debt Per Capita *	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
\$ -	\$ 14,455,814	\$ 151,635,032	1.575%	544.63	5.29	0.11%
393,127	14,340,154	159,654,158	1.632%	540.71	3.49	0.11%
310,060	14,125,081	147,558,662	1.460%	499.75	10.18	0.12%
237,979	13,510,596	144,377,844	1.355%	488.98	8.08	0.12%
156,243	12,597,431	147,423,506	1.356%	499.29	8.00	0.12%
71,413	12,524,465	153,882,821	1.403%	521.17	17.71	0.15%
-	12,644,241	155,973,274	1.380%	528.25	22.90	0.18%
-	9,892,981	144,875,193	1.357%	490.66	26.51	0.17%
-	8,204,364	136,403,799	***	461.97	31.38	0.16%
-	8,431,125	126,570,610	***	428.67	22.69	0.14%

]

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

Fiscal Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt Limit	\$ 137,007,204	\$ 137,105,204	\$ 132,894,403	\$ 127,190,917	\$ 117,185,506	\$ 108,626,657	\$ 103,505,125	\$ 102,202,067	\$ 210,996,563	\$ 212,198,852
Total Net Debt Applicable to Limit	15,927,428	15,370,579	17,130,000	1,680,741	14,960,000	18,604,198	21,767,446	19,416,062	17,470,000	15,130,000
Legal Debt Margin	\$ 121,079,776	\$ 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
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	11.63%	11.21%	12.89%	1.32%	12.77%	12.77%	21.03%	19.00%	8.28%	7.13%

Legal Debt Margin Calculation for Fiscal 2018	5.750%
Equalized Assessed Value	<u>\$ 3,690,414,818</u>
Debt Limit	\$ 212,198,852
Debt Applicable to Limit	
General Obligation Bonds	104,225,000
Bonded debt excluded from long-term debt	<u>(89,095,000)</u>
Total net debt applicable to debt limit	<u>15,130,000</u>
<b>LEGAL DEBT MARGIN</b>	<u>\$ 197,068,852</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
2009	278,418	\$ 9,629,833	\$ 34,588	15.5
2010	295,266	9,784,220	33,137	14.5
2011	295,266	10,106,551	34,229	13.3
2012	295,266	10,655,275	36,087	11.1
2013	295,266	10,872,551	36,823	10.7
2014	295,266	10,970,413	38,020	8.6
2015	295,266	11,298,474	39,357	6.4
2016	295,266	11,407,382	39,904	6.6
2017	295,266	11,921,377	41,862	5.9
2018	295,266	*	*	4.7

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

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

(3) Illinois Department of Employment Security

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

Employer	2018 Employees	Rank	Percentage of Total County Employment	2009 Employees	Rank	Percentage of Total County Employment
Chrysler, Inc.	5,152	1	3.65%			
Mercyhealth/Rockford Memorial Hospital	4,000	2	2.83%	2,500	3	1.84%
Rockford School District 205	3,713	3	2.63%	4,800	1	3.53%
Swedish American Health System	3,359	4	2.38%	2,600	2	1.91%
OSF Saint Anthony Medical Center	2,800	5	1.98%	2,000	5	1.47%
United Parcel Service	2,379	6		2,000	6	1.47%
United Technologies Aerospace Systems	2,200	7	1.56%	2,200	4	1.62%
Woodward Governor	1,900	8		1,200	10	0.88%
PCI Packaging Coordinators Inc.	1,800	9	1.27%			
Rockford Park District				1,692	7	1.24%
Wal-Mart Stores	1,471	10	1.04%			
County of Winnebago				1,512	9	1.15%
Amcore Financial				1,600	8	1.18%
	28,774		17.34%	22,104		14.45%

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government	157.5	148.5	151.5	151.5	157.5	152.3	149.0	143.1	149.1	138.5
Public Safety	617.0	588.0	562.0	550.0	545.7	554.1	556.2	572.2	559.7	500.9
Highways and Streets	62.0	58.0	59.0	58.5	57.6	55.7	54.8	52.4	50.3	47.7
Health and Welfare	435.5	419.5	407.5	414.0	377.1	367.2	378.4	332.8	289.7	254.1
Judicial	298.5	265.5	278.5	266.0	290.6	300.5	288.2	286.0	273.1	262.8
Culture and Recreation	78.5	78.5	*	*	*	*	*	*	*	*
<b>Total</b>	<b>1,649.0</b>	<b>1,558.0</b>	<b>1,458.5</b>	<b>1,440.0</b>	<b>1,428.5</b>	<b>1,429.8</b>	<b>1,426.6</b>	<b>1,386.5</b>	<b>1,321.9</b>	<b>1,204.0</b>

**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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Government</b>										
<b>Supervisor of Assessments</b>										
Number of Assessment Notices	37,647	28,910	122,147	26,482	30,810	15,332	121,495	5,379	9,867	9,488
Number of Appeals	5,414	5,318	7,856	6,319	5,976	4,089	4,737	2,574	1,888	1,479
Real Estate Transfer Declarations Processed	3,952	3,591	2,778	6,309	4,469	5,414	5,812	5,564	7,141	5,163
Total Exemptions (All Types)	129,279	126,780	122,695	122,987	125,979	126,573	122,425	123,142	121,512	125,032
<b>County Clerk's Office</b>										
Birth Certificates Issued	4,999	4,823	4,638	4,602	5,048	4,567	4,515	N/A	8,141	8,123
Death Certificates Issued	2,705	2,818	2,930	2,881	3,251	3,064	3,256	1,678	1,622	1,740
Marriage Licenses Issued	1,755	1,820	1,121	1,846	1,743	2,085	2,064	1,748	1,643	1,841
Civil Union Certificates Issued	*	*	52	51	*9/874	8	3	60	3	3
Raffle Licenses Issued	280	286	178	224	297	302	316	336	320	329
<b>County Treasurer</b>										
Number of Real Estate Parcels Billed	147,902	148,115	148,285	126,315	126,224	126,210	126,134	121,456	121,329	121,173
Number of Certified Mailed	6,399	7,904	7,504	7,863	7,630	7,020	6,716	6,958	6,561	5,827
<b>Recorder of Deeds</b>										
Total Documents Recorded	64,039	52,085	48,830	51,465	53,120	41,933	41,810	40,433	41,648	39,156
Total Mortgages Recorded	16,388	12,715	11,118	11,845	11,372	7,711	7,968	8,121	8,445	8,485
Total Deeds Recorded	8,641	8,073	7,553	8,476	9,890	9,658	10,191	9,599	9,864	9,822
Total Foreclosures Recorded	656	783	670	879	703	425	386	360	247	155
<b>Regional Planning &amp; Economic Development</b>										
Number of Building Permits Issued	2,475	2,605	3,759	3,701	3,259	4,422	3,574	3,179	5,871	3,616
<b>Public Safety</b>										
<b>Sheriff's Departments</b>										
Bookings	19,153	16,839	15,341	16,046	15,629	15,044	13,156	12,854	11,971	11,794
Release/Bond Out	19,128	16,632	15,285	16,083	15,701	15,191	13,158	12,663	11,919	11,804
911 Calls Handled	113,134	110,106	113,755	113,300	103,227	100,678	107,360	52,447	51,515	48,916
Accident Reports	1,163	903	865	835	875	1,137	1,067	868	615	913
Traffic Citations Issued	10,412	8,441	8,763	10,670	10,871	N/A	N/A	10,293	13,825	8,678
Average Jail Population	801	856	761	1,019	953	837	690	771	802	840
Vehicles Impounded	1,588	1,558	1,320	1,783	1,649	1,795	N/A	1,376	1,390	1,189
Meals Provided to Inmates and Staff	1,067,850	991,044	1,635,589	1,210,762	1,124,827	1,124,827	759,073	907,292	945,032	977,395

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Public Safety (Continued)</b>										
<b>Animal Services</b>										
Number of Dogs Adopted	800	750	659	694	561	511	554	530	611	528
Number of Cats Adopted	900	650	654	701	769	681	700	761	690	739
<b>Highways and Streets</b>										
Miles of Maintained County Roads	306	303	303	303	311	303	299	303	303	303
<b>Health and Welfare</b>										
<b>County Health Department</b>										
<b>Case Management Services</b>										
Family Case Management	8,552	7,904	6,658	6,721	6,175	2,558	2,776	2,776	2,776	N/A
Breast & Cervical Screenings (avg monthly caseload)	1,272	1,100	1,200	1,306	1,603	732	489	489	N/A	295
Ryan White HIV (avg monthly caseload)	N/A	N/A	N/A	36						
Refugee (avg monthly caseload)	N/A	N/A	N/A	10						
<b>Clinic Service/Individual Based (Number Visits/Immunizations Given)</b>										
Clinician Visits	N/A	N/A	N/A	1,973						
Nurse Visits	N/A	N/A	N/A	3,115						
Direct Observed Therapy Home Visits	N/A	N/A	N/A	582						
Influenza Vaccinations	N/A	N/A	N/A	1,917						
Dental Sealants Applied	N/A	N/A	N/A	1,744						
Screenings/Immunizations	18,001	11,530	11,805	10,539	10,074	24,067	16,217	4,607	3,961	N/A
Lead Screening and Testing	647	919	689	606	280	276	257	N/A	210	N/A
Sexually Transmitted Diseases (clinic visits)	5,602	5,491	4,907	3,996	3,813	3,220	1,309	1,309	707	N/A
Women's Health Clients	4,236	7,410	7,073	6,781	5,738	4,599	2,799	2,799	6,826	N/A
Stand Against Cancer Clients	75	79	66	39	32	N/A	N/A	N/A	N/A	N/A
<b>Maternal and Child Health Services (average monthly caseload unless otherwise noted)</b>										
APORS/High Risk Infant	N/A	N/A	N/A	103						
Better Birth Outcomes	N/A	N/A	N/A	30						
Children with Elevated Blood Lead Level	N/A	N/A	N/A	4						
Health Works Children in Foster Care	1,439	1,632	1,471	1,235	622	389	497	497	511	262
Women, Infants and Children Supplemental Nutrition (total)	8,415	7,655	7,315	7,382	7,343	7,054	8,039	8,039	6,345	5,931
KidCare - State Health Ins. Program (children enrolled)	410	430	354	287	286	293	305	N/A	N/A	N/A
<b>Environmental Health Services (inspections completed)</b>										
Well and Septic System Inspections	N/A	N/A	N/A	226						
Mortgage Evaluations	N/A	N/A	N/A	389						
Food Establishment/Retail Food Inspections	N/A	N/A	N/A	3,298						
Food Establishment/Retail Food Plan Reviews	N/A	N/A	N/A	105						
Lead Based Paint Risk Assessments	N/A	N/A	N/A	44						
Lead Contractor Compliance Inspections	N/A	N/A	N/A	91						

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Health and Welfare (Continued)</b>										
<b>County Health Department (Continued)</b>										
<b>Environmental Health Services (continued)</b>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	50
Housing Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	861
Nuisance Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	380
Survey Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	372
Pool and Spa Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	140
Hotel & Motel Inspections	35	11	25	58	35	-	106	106	165	110
Tanning Facility Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15
Body Art Facility Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8
Mosquito Trap Checks/Surveys	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	340
Larvicide Treatments Performed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	50
Pollution Control Inspections	1,240	1,407	1,679	1,693	1,725	1,994	2,057	N/A	1,615	N/A
Public Facilities Sanitation Inspections	5,109	3,298	5,503	4,871	4,524	4,672	4,187	N/A	4,287	N/A
RPR (STD) Tests	4,100	2,690	-	-	-	3,799	3,891	N/A	4,709	N/A
Total of All Inspections Types Completed	11,870	10,133	9,801	8,072	7,869	9,879	6,908	6,908	5,815	6,479
<b>County Nursing Home - River Bluff</b>										
Nursing Home Inpatient Days	86,302	81,551	87,554	76,868	74,039	74,386	80,731	83,314	80,114	67,614
<b>Veteran's Assistance Commission</b>										
Monthly Average Case Load	30	34	49	50	50	59	58	66	62	61
Total Veterans Assisted	945	1,040	1,269	1,334	1,321	1,410	988	1,210	1,566	1,620
Total Monetary Assistance Provided	77,931	94,350	132,950	139,676	149,566	178,422	191,744	241,854	236,806	217,490
<b>Culture and Recreation</b>										
<b>Veteran's Memorial Hall - Museum &amp; Reception Hall</b>										
Total Number of Visits	N/A	N/A	16280	19,018	19,163	17,507	31,538	17,272	17,556	17,838
Total Number of Events	N/A	N/A	248	324	324	302	264	317	339	349
<b>Judicial</b>										
<b>Court Services</b>										
Total Adult Probation Cases	3,141	3,204	4,072	6,153	6,352	6,640	7,003	6,970	6,195	6,343
Total Juvenile Probation Cases	495	388	942	1,263	1,151	989	886	694	832	789
Population	22	24	44	49	45	41	45	40	N/A	N/A
Juveniles Admitted to Detention Home During the Year	766	738	672	580	616	540	500	514	601	546
<b>Circuit Clerk's Office - 17th Judicial Circuit</b>										
Total Cases Filed	98,596	88,780	82,092	80,465	77,143	73,089	64,582	62,566	61,577	60,504
Juvenile Cases Filed	974	940	732	1,076	1,012	828	877	901	752	876
Criminal Felony Cases Filed	4,082	3,911	3,634	3,748	3,462	3,147	2,992	3,332	3,156	3,359
Criminal Misdemeanor Cases Filed	6,358	5,092	4,285	4,516	4,294	4,469	3,899	3,771	3,350	3,627
DUI Cases Filed	1,802	1,722	1,577	1,630	1,504	1,370	1,326	1,278	1,413	1,395
Traffic Cases Filed	66,007	58,150	54,362	51,492	50,098	47,038	39,933	37,999	37,408	36,034
Other Cases Filed	19,373	18,965	17,502	18,003	16,773	16,237	15,555	15,285	15,508	15,213

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

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Judicial (Continued)</b>										
<b>Child's Advocacy Center - Abuse Agency</b>										
Number of Referrals	593	593	578	576	560	568	599	635	657	614
Interviews Conducted	386	376	338	374	300	356	364	398	386	422
People Who Received Support Services	1,167	1,262	1,317	1,444	1,163	1,075	1,135	1,129	1,101	1,322
Number of Cases Closed	176	276	246	272	264	323	259	321	377	309
Number of Arrests	62	44	60	61	56	61	67	67	78	65
Number of People Charged	32	41	36	59	39	28	32	43	35	49
<b>Circuit Court</b>										
Law Library Legal Self Help Center Visitor Totals	4,609	5,299	6,443	6,386	6,664	6,229	6,881	7,309	6,517	6,374
<b>Coroner's Office</b>										
Total Number of Calls	2,588	2,564	2,835	2,614	2,802	2,871	2,999	3,176	3,337	3,045
Total Number Transported	380	384	378	393	407	406	453	499	495	596
Total Number of Autopsies	288	274	283	281	330	317	316	373	339	362

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.

**County of Winnebago, Illinois**  
**Capital Indicators by Function**  
**Last Ten Years**

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Government</b>										
<b>County Purchasing Department</b>										
Vehicle Pool	N/A	19	18	17	19	19	19	18	18	17
<b>Public Safety</b>										
<b>Sheriff's Department</b>										
Number of County Jail Beds (Capacity)	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,318	1,318	1,206
Number of Patrol Boats	3	3	3	3	2	3	3	2	2	2
Number of Fleet Vehicles	N/A	160	150	131	150	150	150	150	160	127
<b>Animal Services</b>										
Vehicle Pool	12	12	9	12	13	12	11	11	11	10
<b>Highways and Streets</b>										
Miles of Maintained County Roads	306	303	303	303	311	303	299	303	303	303
Number of County Road Traffic Signals	55	65	58	58	59	63	64	64	64	64
Number of County Road Bridges	87	85	85	85	83	86	89	90	90	90
Number of Vehicles and Light Equipment	N/A	N/A	112	112	153	209	209	213	165	165
Number of Heavy Equipment Items	N/A	N/A	232	232	80	109	109	95	29	32
<b>Health and Welfare</b>										
<b>County Health Department</b>										
Number of Health Department Facilities	6	6	3	3	3	3	3	2	2	2
<b>County Nursing Home - River Bluff</b>										
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
<b>Judicial</b>										
<b>Court Services</b>										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	2	2	2	2	3	3	3	5	6	6
<b>Circuit Court</b>										
Law Library Holdings/Books (estimate)	N/A	N/A	N/A	N/A	16,000	16,000	16,000	16,000	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

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**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<sup>2</sup>) of which 514 sq. mi. (1,330.6 Km<sup>2</sup>) is land, about 98.87% and 6 sq. mi. (14.3 Km<sup>2</sup>) is water, about 1.13%.

**Population:** 2010 census: 295,266

**Density:** 541/sq. mi. (209/km<sup>2</sup>)

**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

