

# Winnebago County, IL

## Comprehensive Annual Financial Report

Fiscal Year End • September 30, 2020



# Agriculture/Farming



# Education

# Business



# Manufacturing



# **County of Winnebago, Illinois**

Comprehensive Annual Financial Report

September 30, 2020

Prepared by:

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

# County of Winnebago, Illinois

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Table of Contents  
September 30, 2020

	<u>Page</u>
<b>Introductory Section</b>	
Letter of Transmittal	i
Organization Chart	vii
Principal Officials - County of Winnebago, Illinois	viii
Certificate of Achievement for Excellence in Financial Reporting	ix
<b>Financial Section</b>	
Independent Auditors' Report	x
Management's Discussion and Analysis (Unaudited)	xii
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet - Governmental Funds	3
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balance - Government Funds	5
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	6
Statement of Net Position - Proprietary Funds	7
Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Funds	8
Statement of Cash Flows - Proprietary Funds	9
Statement of Fiduciary Assets and Liabilities - Agency Funds	11
Notes to Financial Statements	12

# County of Winnebago, Illinois

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Table of Contents  
September 30, 2020

	<u>Page</u>
<b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	53
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Public Safety Sales Tax Fund	55
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Illinois Municipal Retirement Fund	56
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Tort Liability Fund	57
Illinois Municipal Retirement Fund Schedule of Employer Contributions	58
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	59
Other Post-Employment Benefit Plan Schedule of Employer Contributions	62
Schedule of Changes in the Employer's Other Post-Employment Benefits Liability and Related Ratios	63
Notes to Required Supplementary Information	64
<b>Supplementary Information</b>	
Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual - General Fund	67
Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual - Public Safety Sales Tax Fund	71
<b>Combining and Individual Fund Financial Statements and Schedules</b>	
<b>Nonmajor Governmental Funds Combining Statements and Schedules</b>	
Combining Balance Sheet	75
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	76
<b>Special Revenue Funds Notes</b>	77
Combining Balance Sheet - Nonmajor Special Revenue Funds	81
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Special Revenue Funds	89



# County of Winnebago, Illinois

Table of Contents  
September 30, 2020

	<u>Page</u>
Schedules of Revenues, Expenditures and Changes in Fund Balance - Fund	
Balance - Budget and Actual:	
Motor Fuel Tax Fund	97
Document Storage Fee Fund	98
Treasurer's Delinquent Tax-Fee Fund	99
Vital Records Fee Fund	100
Recorder's Document Fee Fund	101
Court Automation Fee Fund	102
Court Security Fee Fund	103
Victim Impact Panel Fee Fund	104
Maintenance and Child Support Collection Fund	105
Children's Waiting Room Fund	106
Rental Housing Fee Fund	107
Drug Enforcement Fund	108
9-1-1 Operations Fund	109
Probation Services Fee Fund	110
Neutral Site Custody Exchange Fund	111
Coroner Fee Fund	112
Deferred Prosecution Program Fund	113
Jail Medical Cost Fund	114
State's Attorney Automation Fund	115
County Detention Home Fund	116
Geographic Information System Fund	117
Historical Museum Fund	118
Children's Advocacy Project Fund	119
Health Department Fund	120
County Highway Fund	121
County Bridge and Improvement Fund	122
Federal Matching Aid Fund	123
Veterans' Assistance Fund	124
Employer Social Security Fund	125
State's Attorney Grants Fund	126
Sheriff's Department Grant Fund	127
Probation Grants Fund	128
Community Development Grants Fund	129
Circuit Court Grants Fund	130
Circuit Clerk Electronic Citation Fund	131
City Election Fund	132
Law Library Fund	133
Marriage and Civil Union Fund	134
Hotel/Motel Tax Fund	135
Foreclosure Mediation Fund	136
Water-Baxter Street Fund	137
Baxter Road Special Tax Allocation	138
Circuit Clerk Operation and Administration Fund	139
Animal Services Fund	140
Animal Services Donation Fund	141
Federal Forfeiture State Attorney Fund	142
State Drug Forfeiture State Attorney Fund	143
Check Offender Program Fund	144
County Automation Fund	145
Public Defender Automation Fund	146
Specialty Courts Fund	147

# County of Winnebago, Illinois

Table of Contents  
September 30, 2020

	<u>Page</u>
Schedules of Revenues, Expenditures and Changes in Fund Balance - Fund Balance - Budget and Actual:	
Sheriff Commissary Fund	148
Court Appointed Special Advocate Fund	149
Criminal Justice Center Fitness Fund	150
Mental Health Tax Fund	151
<b>Debt Service Funds Notes</b>	<b>152</b>
Combining Balance Sheet - Nonmajor Debt Service Funds	154
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Debt Service Funds	157
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
2010 Debt Certificate Fund	160
2012A General Obligation Refunding Bonds Fund	161
2012B General Obligation Refunding Bonds Fund	162
2012C General Obligation Refunding Bonds Fund	163
2012D General Obligation Refunding Bonds Fund	164
2012E Debt Certificate Fund	165
2012F Debt Certificate Fund	166
2012G Debt Certificate Fund	167
2013A Series Refunding Bonds Fund	168
2013B Series Refunding Bonds Fund	169
2013C Series Refunding Bonds Fund	170
2013E Debt Certificates Fund	171
2015A Debt Certificates Fund	172
2016A Refunding Bonds Fund	173
2016D Refunding Bonds Fund	174
2016E Refunding Bonds Fund	175
2017A General Obligation Debt Certificates Fund	176
2017B General Obligation Refunding Bonds Fund	177
2017C General Obligation Refunding Bonds Fund	178
2018 Pension Bond	179
<b>Capital Projects Funds Notes</b>	<b>180</b>
Combining Balance Sheet - Nonmajor Capital Projects Funds	181
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	183
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Host Fee Fund	185
2015A Project Fund	186
Capital Projects Fund	187

# County of Winnebago, Illinois

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Table of Contents  
September 30, 2020

	<u>Page</u>
<b>Enterprise Funds</b>	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Non GAAP Budgetary Basis	
River Bluff Nursing Home Fund	188
555 North Court Operations Fund	189
<b>Internal Service Fund Notes</b>	190
Combining Balance Sheet	191
Combining Statement of Revenues, Expenses and Changes in Net Position	192
Combining Statement of Cash Flows	193
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual:	
Central Services Fund	194
Health Insurance Fund	196
<b>Fiduciary Funds - Agency Funds Notes</b>	197
Combining Statement of Changes in Assets and Liabilities	198
<b>Statistical Section</b>	202
<b>Government-Wide Information</b>	
Net Position by Component - Last Ten Fiscal Years	203
Changes in Net Position - Last Ten Fiscal Years	205
Fund Balances, Governmental Funds - Last Ten Fiscal Years	209
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	211
Assessed and Estimated Actual Value of Taxable Property - Last Ten Levy Years	213
Direct and Overlapping Property Tax Rates - Last Ten Levy Years	214
Principal Property Tax Payers - Current Year and Nine Years Ago	216
Property Tax Levies and Collections - Last Ten Fiscal Years	217
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	218
Legal Debt Margin Information - Last Ten Fiscal Years	219
Demographic Statistics - Last Ten Calendar Years	220
Principal Employers - Current Year and Nine Years Ago	221
Full-time Equivalent County Government Employees by Function - Last Ten Years	222
Operating Indicators by Function - Last Ten Years	223
Capital Indicators by Function - Last Ten Years	227
Miscellaneous Statistics	228





## **Introductory Section**





# WINNEBAGO COUNTY

— ILLINOIS —

March 26, 2021

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

We are pleased to submit the Comprehensive Annual Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2020, as prepared by the County's Finance Department. Illinois State Statute, 55 ILCS 5/6-31003, requires the County to produce a complete set of audited financial statements for each fiscal year. This Annual Report is provided to fulfill that requirement for the fiscal year 2020. The financial statements included in the Annual Report conform to generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

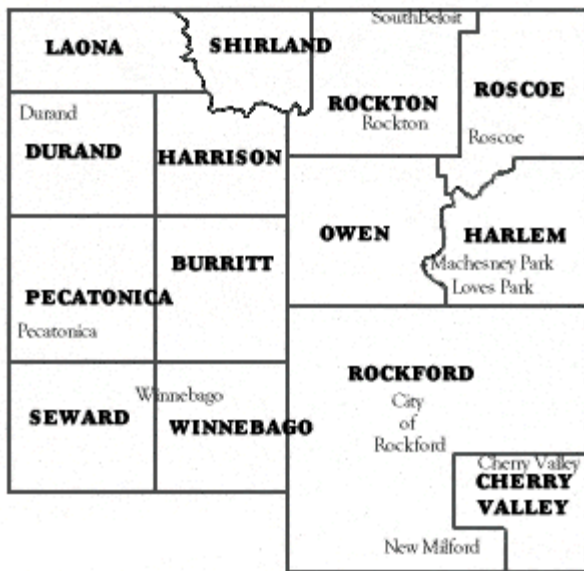
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital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

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, Management's Discussion and Analysis can be found on pages 11-28 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. As of September 30, 2020, there are 10 other officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Board Chairman, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, States Attorney, and Treasurer. The County Administrator, County Board Chairman and, in some cases, the County Board appoint the departmental directors after conducting a search for the best candidate. A County Administrator is the chief administrative officer and prepares the annual budget, which is recommended to the County Board, implements policies and procedures, manages daily operations, and oversees department directors.

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

## **ECONOMIC CONDITION OF WINNEBAGO COUNTY, ILLINOIS**

### **Local Economy**

The current economic condition of the region has been impacted by the coronavirus pandemic. Local unemployment has increased as impacted by the coronavirus pandemic. Commercial and industrial development along with restaurant and hospitality sectors have also been affected by the pandemic with new construction in the manufacturing sector being reduced during the year.

Single family housing starts have increased along with multi-family dwelling starts for the rental markets. There was an increase in new single-family house construction from 23 single-family houses in 2019 to 53 in 2020 (130% increase).

The Belvidere Fiat Chrysler plant which is located adjacent to Winnebago County changed over production starting in January, 2017 from the Jeep Compass, Jeep Patriot and Dodge Dart to the Jeep Cherokee. Production at the plant is currently two shifts.

### **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. Development on the new hospital has been completed and operating since January 2019.

OSF Saint Anthony Hospital completed an \$85 million expansion of its Rockford Campus in 2018. This expansion included a 144,000 square foot, four-story pavilion to house 78 private rooms for medical and surgical beds. Semi-private rooms in the hospital were converted to private rooms, allowing for 190 private rooms. Swedish American Hospital, a division of the University of Wisconsin Medical System, announced in April, 2017 a 126 million dollar expansion of its main campus. The construction includes a four-story women's and children's tower that would include a Level III NICU, upgrades to the hospital's emergency department, surgical areas and added catheterization labs, mental health bed and private rooms for inpatients. Construction began in April, 2018 and was completed in early 2021.

All three health systems have been deeply involved in treating COVID-19 patients during the last year. The positivity rate of COVID testing has fluctuated, which has affected the hospitals' other services. Citizens have put off elective treatments and surgeries due to the virus. Vaccinations have started in the area which should reduce caseload.

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

Rockford has been expanding many of their existing businesses. A major draw to our region is the Chicago-Rockford International Airport. The Airport reported that cargo numbers grew by more than 15% during 2020 due in large part to ecommerce purchases. The Airport also spent \$12 million to expand an existing 72,000 square foot facility to 200,000 square feet to accommodate Amazon's Prime Air Cargo needs. Additionally, the Airport received a \$10 million grant for infrastructure improvements by the Illinois Department of Transportation. Besides the success of the airport, Rockford fastener companies are continuing to succeed. Specialty Screw Corporation is expanding by 20,000 square feet with an investment of \$2.5 million and 10 new jobs. Rockford Ball Screw is also expanding their business by 30,000 square feet, 95 jobs and a \$4 million investment. Bergstrom, Inc. is investing \$2.5 million for a 100,000 square foot addition which would bring an expected 57 new jobs to this area relating to the plastic injection molding industry.

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

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

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

In the northern part of the County, in 2018 Camping World constructed a 28,600 square foot building with a project estimate of \$3.5 million. Another Roscoe business that is thriving is FX3 Plastics Corporation, a company with its expertise in molding. FX3 Plastics Corporation has been growing and had to expand their operations by 15,000 square feet to endure their customers demand, which resulted in adding five new employees.

Along the Illinois and Wisconsin state line, the City of South Beloit in 2019 has invested significant funds in its own community with the intent of future growth and expansion. The City is currently constructing a new facility to partial replace as well as expand the capability of its water treatment plant to its citizens. This project has an estimated cost of construction of \$5.5 million.



Overall in the Winnebago County region there is a general increase in the expansion and creation of jobs related to the trucking industry. Interest has risen for existing companies within the County to explore expansion potentials as well as new businesses looking to come to Winnebago County due to its central location hub of Chicago, Madison, and Milwaukee business sectors. The connectivity to Interstate 90 and Interstate 88 is a consistent regional strength that is being mentioned of this area.

### **Long-term Financial Planning**

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

### **Budget Policy**

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

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

### **Independent Auditor's Report**

The financial statements of the County are audited annually as required by state statute. The requirements of this law have been fulfilled and an unmodified opinion on the financial statements has been issued by the certified public accounting firm of Baker Tilly 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, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for thirty-one years (fiscal year ended 1988-2003 and 2005-2019). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

## ACKNOWLEDGMENTS

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

Respectfully submitted,

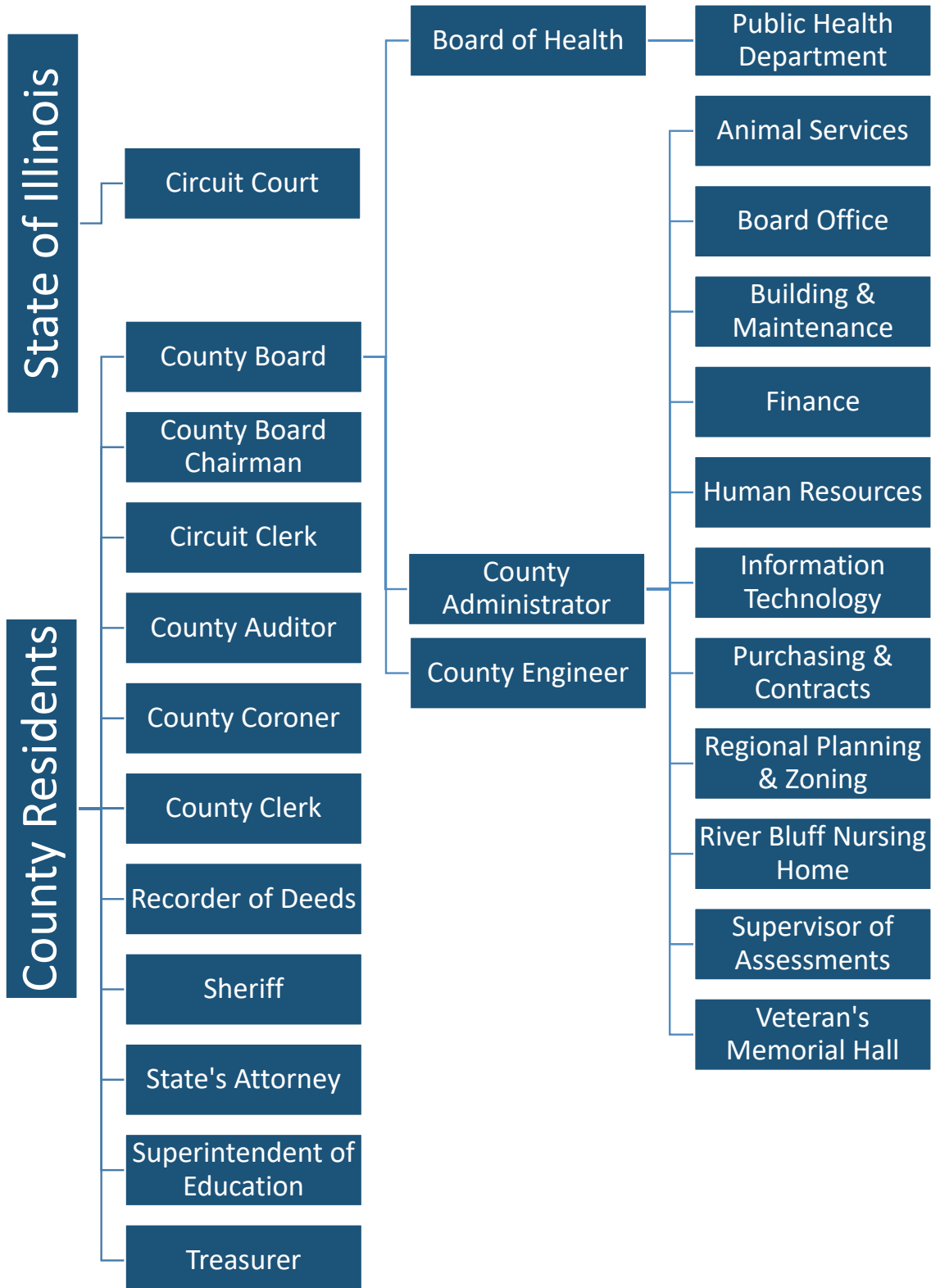
A handwritten signature in blue ink that reads "David J. Rickert". The signature is written in a cursive, flowing style.

David J. Rickert  
Chief Financial Officer



# WINNEBAGO COUNTY

— ILLINOIS —



# County of Winnebago, Illinois

## Principal Officials

September 30, 2020

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### County Board Members

Paul Arena	Joe Hoffman
Jas Bilich	Dave Kelley
Aaron Booker	Keith McDonald
David Boomer	Tim Nabors
John Butitta	Dorothy Redd
Jean Crosby	Jaime Salgado
Dan Fellars	Steve Schultz
Dave Fiduccia	Dave Tassoni
Burt Gerl	Jim Webster
Angie Goral	Fred Wescott

### Other Elected Officials

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

### Appointed Officials

Steve Chapman, Interim County Administrator (former)  
Patrick Thompson, County Administrator (effective August 2020)  
Dave Rickert, Chief Financial Officer (effective December 2020)  
Sandra Martell, Public Health Administrator  
Carlos Molina, County Engineer  
Thomas Hodges, Supervisor of Assessments  
Patricia McDiarmid, Nursing Home Administrator



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Winnebago  
Illinois**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

September 30, 2019

*Christopher P. Morill*

Executive Director/CEO

## **Financial Section**





## **Independent Auditors' Report**



## **Independent Auditors' Report**

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

### **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, 2020, 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, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary Information*

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

### *Other Information*

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

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

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

*Baker Tilly US, LLP*

Chicago, Illinois  
March 26, 2021

## **Management's Discussion and Analysis**

# County of Winnebago, Illinois

## Management's Discussion and Analysis

### (Unaudited)

### September 30, 2020

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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, 2020. 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, 2020, by \$185.6 million. Of this amount, \$162.5 million represents net investment in capital assets, \$75.0 million represents net position restricted for specific activities, and \$(51.9) million represents unrestricted net deficit. Net position for governmental activities was \$180.2 million while net position for business-type activities was \$5.4 million, totaling \$185.6 million at September 30, 2020.
- The net position of the governmental type activities increased 5.1% (\$8.7 million) and the business type activities decreased 30.3% (\$2.3 million), respectively.
- The program revenues of governmental activities increased \$4.3 million or 7.9% from the amount reported in 2019. General revenues increased \$2.0 million or 2.2%. During the same period governmental activities expenses decreased \$5.8 million or 3.9%.
- The County's governmental funds reported a combined ending fund balance of \$93.3 million as of September 30, 2020, compared to \$81.9 million as of September 30, 2019, which represents an increase of \$11.4 million or 14.0%. Approximately \$9.2 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 \$10.5 million or 21.3% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$16.2 million or 34.5% of total General Fund expenditures. The County Board has adopted a fund balance policy requiring the County to maintain unassigned fund balance in the General Fund to fund operations for a period of at least three months (25% of expenditures).

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited)

### September 30, 2020

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- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences and net other post-employment benefit obligations) totaled \$147.2 million as of September 30, 2020 compared to \$154.6 million as of September 30, 2019 which represents a decrease of \$7.4 million or 4.8%. The County reduced bond and debt certificate payable by \$6.5 million and reduced other long-term commitments by \$.9 million. Business-type activities long-term obligations (excluding unamortized premiums, compensated absences and net other post-employment benefit obligations) totaled \$0.4 million as of September 30, 2020 compared to \$0.6 million as of September 30, 2019, which represents a decrease of \$0.2 million or 32.7%. There were no issuances for business-type activities during fiscal year 2020.

#### 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, 2020

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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, 2020

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The County maintains ninety-four 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 4 and 6 of this report.

**Proprietary Funds.** Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains two different types of proprietary funds - enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for its nursing home and the operations of a building located at 555 North Court Street. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its central stores, car pool, 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 3-10 of this report.

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

The basic fiduciary fund financial statement can be found on page 11 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 12-52 of this report.

# County of Winnebago, Illinois

## Management's Discussion and Analysis

### (Unaudited)

### September 30, 2020

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#### Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the 2012F Alternate Revenue Bonds Fund, 2012G Alternate Revenue Bond, Juvenile Justice Center Remodel Fund, 2017A Project Fund, Court Services Grants Fund, FEMA Grant Fund, Rebuild IL Grant Fund, 2020A General Obligation Bonds Debt Service, 2020B General Obligation Refunding Bond Debt Service and 2020A Project Fund. Budgets are adopted on a basis consistent with generally accepted accounting principles.

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

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

The RSI and supplementary information can be found on pages 53-201 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 \$185.6 million at the close of the most recent fiscal year. Net position increased \$6.4 million from \$179.3 million to \$185.6 million or 3.6% from the prior year.

Approximately 87.5% 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, 2020**

County of Winnebago Net Position  
(Expressed in Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Current and other assets	\$ 170,882	\$ 135,031	\$ 6,327	\$ 6,974	\$ 177,209	\$ 142,005
Capital assets	241,882	251,179	5,989	6,575	247,871	257,754
Total assets	<u>412,764</u>	<u>386,210</u>	<u>12,316</u>	<u>13,549</u>	<u>425,080</u>	<u>399,759</u>
Deferred outflows of resources	14,388	41,495	1,007	3,292	15,395	44,787
Current liabilities	26,400	22,035	2,874	2,738	29,274	24,773
Noncurrent liabilities	158,203	190,201	1,262	3,819	159,465	194,020
Total liabilities	<u>184,603</u>	<u>212,236</u>	<u>4,136</u>	<u>6,557</u>	<u>188,739</u>	<u>218,793</u>
Deferred inflows of resources	62,267	43,899	3,821	2,588	66,088	46,487
Net position:						
Net investment in capital assets	156,925	158,610	5,559	5,937	162,484	164,547
Restricted	73,834	55,543	1,243	56	75,077	55,599
Unrestricted	(50,477)	(42,583)	(1,436)	1,703	(51,913)	(40,880)
Total net position	<u>\$ 180,282</u>	<u>\$ 171,570</u>	<u>\$ 5,366</u>	<u>\$ 7,696</u>	<u>\$ 185,648</u>	<u>\$ 179,266</u>

Net position of the County's governmental activities increased by 5.1% (\$180.2 million at September 30, 2020 compared to \$171.6 million at September 30, 2019). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, decreased by 18.5% (\$50.5) million at September 30, 2020 compared to (\$42.6) million at September 30, 2019. Restricted net position, those restricted mainly for capital projects and special purposes such as: maintenance, construction of County roadway, and various grant related activities increased by 32.9% or \$18.3 million. The invested in capital assets, net of related debt category decreased by 1.1% or \$1.7 million.

Net position of business-type activities decreased by 30.3% in 2020. 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, 2020**

County of Winnebago Change in Net Position  
(Expressed in Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
<b>Revenues</b>						
Program revenues:						
Fines, fees, charges for services	\$ 38,452	\$ 37,980	\$ 12,443	\$ 12,702	\$ 50,895	\$ 50,682
Operating grants and contributions	20,220	16,470	1,502	-	21,722	16,470
Capital grants and contributions	60	-	-	-	60	-
General revenues:						
Taxes	92,206	90,545	1,829	1,834	94,035	92,379
Miscellaneous	2,776	2,218	-	13	2,776	2,231
Unrestricted investment earnings	428	638	-	-	428	638
Total revenues	<u>154,142</u>	<u>147,851</u>	<u>15,774</u>	<u>14,549</u>	<u>169,916</u>	<u>162,400</u>
<b>Expenses:</b>						
Government activities:						
General government	27,890	31,322	-	-	27,890	31,322
Public safety	64,093	63,631	-	-	64,093	63,631
Highway and streets	16,367	14,611	-	-	16,367	14,611
Health and welfare	13,454	16,739	-	-	13,454	16,739
Judicial	19,158	19,971	-	-	19,158	19,971
Interest on long-term debt	4,468	4,989	-	-	4,468	4,989
Nursing home	-	-	17,657	15,107	17,657	15,107
Court Street activities	-	-	448	406	448	406
Total expenses	<u>145,430</u>	<u>151,263</u>	<u>18,105</u>	<u>15,513</u>	<u>163,535</u>	<u>166,776</u>
Increase (decrease) in net position before transfers	8,712	(3,412)	(2,331)	(964)	6,381	(4,376)
Transfers	-	-	-	-	-	-
Net change in fund balance	<u>8,712</u>	<u>(3,412)</u>	<u>(2,331)</u>	<u>(964)</u>	<u>6,381</u>	<u>(4,376)</u>
Net position, October 1,	171,570	174,982	7,696	8,660	179,266	183,642
Net position, September 30	<u>\$ 180,282</u>	<u>\$ 171,570</u>	<u>\$ 5,365</u>	<u>\$ 7,696</u>	<u>\$ 185,647</u>	<u>\$ 179,266</u>

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited)

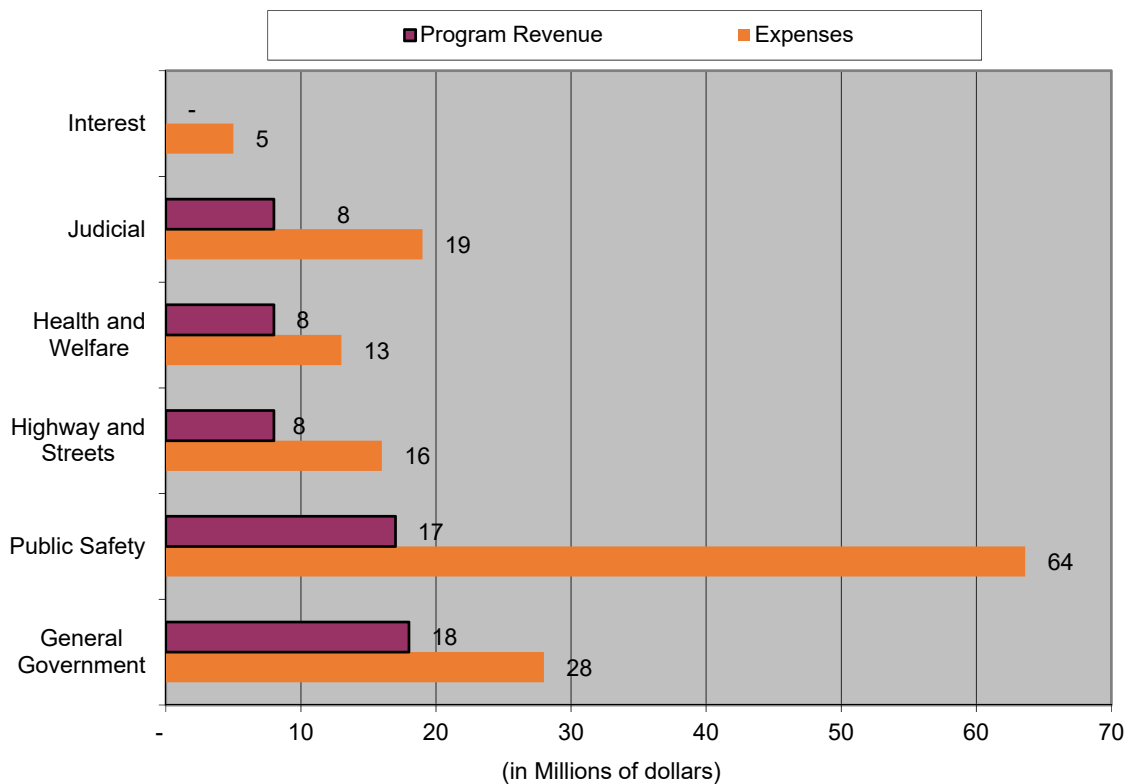
### September 30, 2020

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**Governmental activities.** Governmental-type activities increased the County's total net position by \$8.7 million, accounting for 136.7% 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**

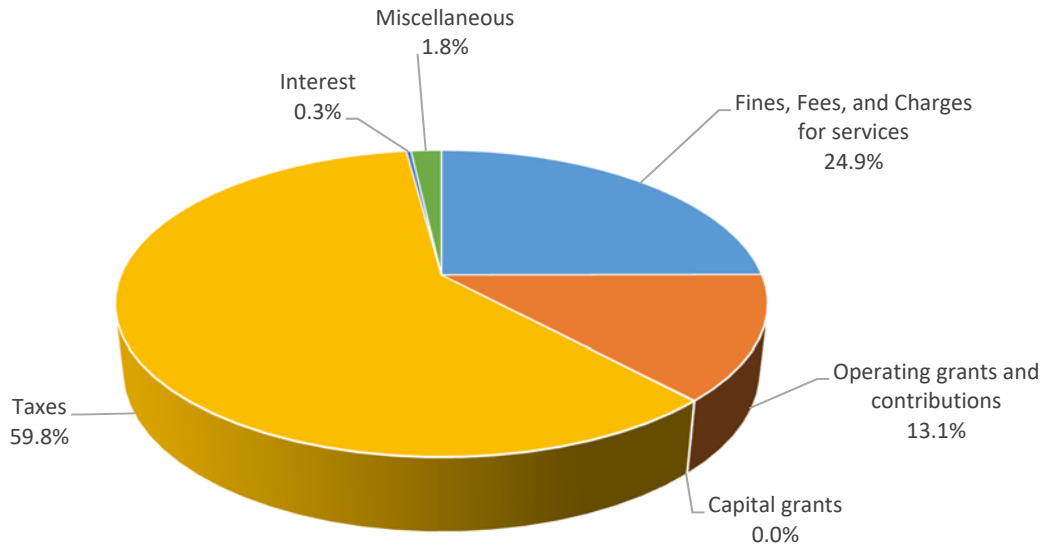


**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

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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**

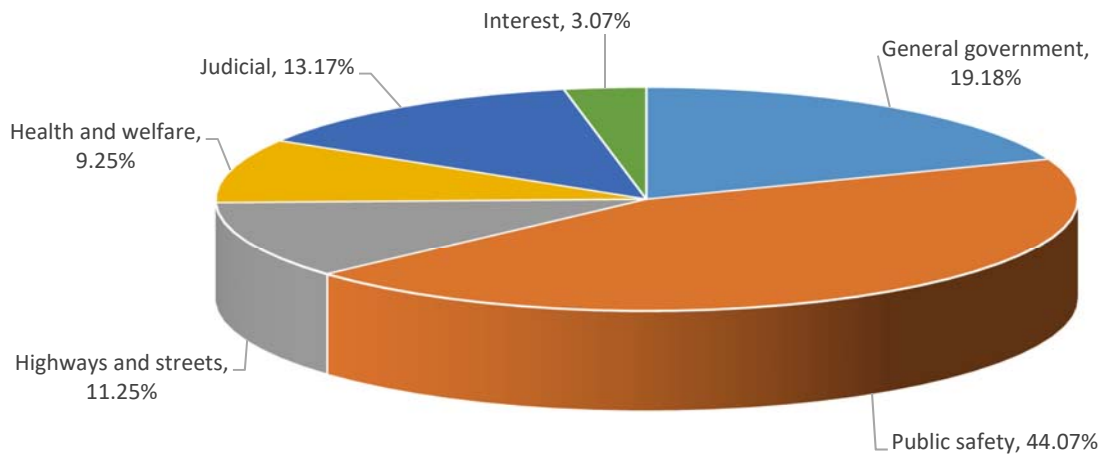


# County of Winnebago, Illinois Management's Discussion and Analysis (Unaudited) September 30, 2020

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

## Governmental Activities Expenses by Function



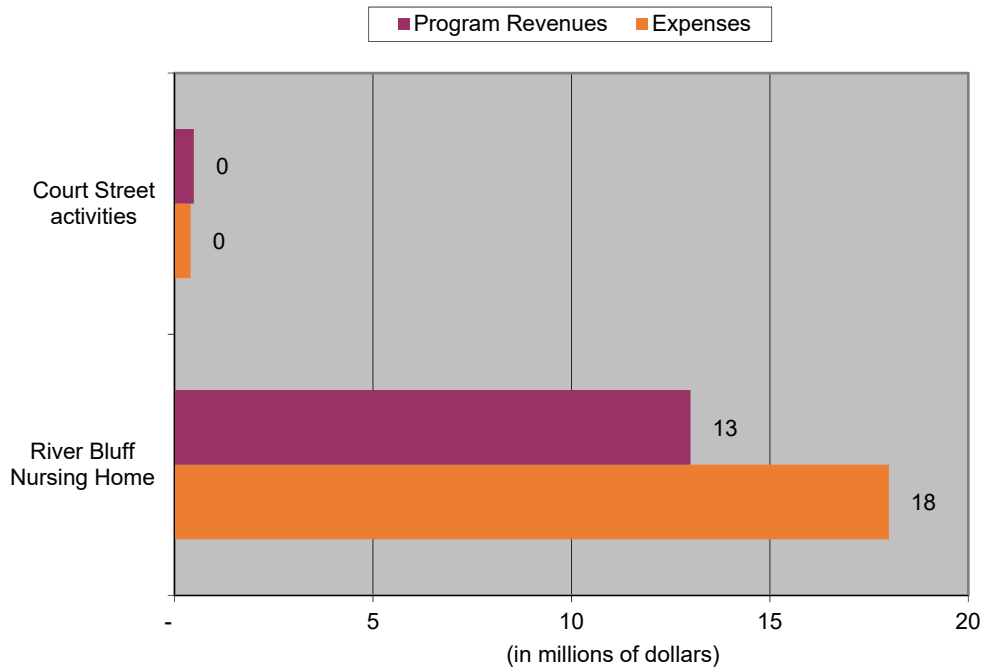


**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

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**Business-type activities.** Business-type activities decreased the County's net position by \$2.3 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

**Business-type Activities Program Revenues and Expenses**



**Capital Assets.** The County's investment in capital assets for its governmental and business-type activities as of September 30, 2020 amounted to \$247.9 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 3.8%.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>	<i>2020</i>	<i>2019</i>
Land	\$ 20.9	\$ 20.9	\$ 0.3	\$ 0.3	\$ 21.2	\$ 21.2
Buildings	222.6	222.0	16.4	16.4	239.0	238.4
Land Improvements	0.6	0.6	-	-	0.6	0.6
Equipment	47.3	45.3	2.2	2.2	49.5	47.5
Infrastructure	197.9	196.0	-	-	197.9	196.0
Construction-in-progress	1.1	1.4	-	-	1.1	1.4
Subtotal	490.4	486.2	18.9	18.9	509.3	505.1
Accumulated Depreciation	(248.5)	(235.0)	(12.9)	(12.3)	(261.4)	(247.3)
Totals	<u>\$ 241.9</u>	<u>\$ 251.2</u>	<u>\$ 6.0</u>	<u>\$ 6.6</u>	<u>\$ 247.9</u>	<u>\$ 257.8</u>

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

- Road projects, including Baxter Road and Montague Road improvements
- Replacement of dump trucks at the Highway Department
- Completion of exterior upgrades to Ware Building

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 28-29, Note 4.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

**Bonded Debt.** At the end of the current fiscal year, the County had \$123.8 million in bonds outstanding versus \$130.2 million last year, a decrease of 4.9%, as shown in the table below.

The County issued a general obligation debt certificate totaling \$400k during the fiscal year, an alternate revenue bond totaling \$2.6 million and an alternate revenue refunding bond totaling \$2.0 million.

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

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
General obligation debt certificates	\$ 10,277	\$ 12,109	\$ 413	\$ 611	\$ 10,690	\$ 12,720
General obligation debt certificates from direct borrowings	393	-	-	-	393	-
Alternate revenue bonds	107,490	112,525	-	-	107,490	112,525
Unamortized bond premium	5,174	4,937	16	27	5,190	4,964
<b>Totals</b>	<b>\$ 123,334</b>	<b>\$ 129,571</b>	<b>\$ 429</b>	<b>\$ 638</b>	<b>\$ 123,763</b>	<b>\$ 130,209</b>

The County's general obligation bond rating from Moody's is Aa2 as of September 30, 2020. Other obligations include capital leases, commitments, compensated absences, claims and judgments, and a long-term obligation for emergency services dispatch equipment. More detailed information is presented in the notes to the basic financial statements.

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 31-36, Note 4.

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

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

The County's General Fund in Fiscal Year 2020 recorded an increase of \$6.1 million over the fiscal year 2019 balance. While the total fund balance increased, the portion of the fund balance that remained unassigned and available decreased \$5.7 million causing the County to fall below the target reserve of three months, as defined in the County's fund balance policy. In fiscal year 2019, the General Fund recorded an increase of \$3.9 million from the previous year. Revenues increased \$4.1 million from 2019 to 2020. Changes in revenue for fiscal year 2020 as compared to fiscal year 2019 include: increased taxes of \$1.9 million (due in large part to an increase in property tax revenue); increased intergovernmental of \$3.3 million (due to CURES grant funding of \$1.5 million and increased state reimbursement of probation related salaries of \$1.6 million); decreased charges for services of \$128,000; decreased fines and forfeitures of \$1.2 million (due largely to the courts being closed for two months in response to the coronavirus pandemic); increased licenses and permits of \$145,000; decreased investment income of \$166,000; and an increase of miscellaneous of \$204,000.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

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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 2019 and 2020 tax levy. Equalized assessed value increased 5.9% amid a slightly declining population.

Expenditures increased by \$2.2 million which was primarily due a shift of circuit clerk personnel expenses to the general fund from a special revenue fund totaling \$1.4 million and sheriff department personnel costs increasing \$1.0 million due to coronavirus pandemic related absences and civil unrest throughout Winnebago County both which led to increased overtime expenses.

The Public Safety Sales Tax Fund reported an ending fund balance of \$0.5 million which is a decrease of \$4.9 million from the prior year. Total revenues decreased \$1.4 million. Total expenditures decreased \$.6 million with an additional decrease of transfers for debt service payments of \$391,000.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$93.3 million, an increase of \$11.4 million in comparison with the prior year's balance. Approximately 9.9% of this total amount (\$9.2 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$6.2 million) is assigned for animal services and capital projects. The remainder of fund balance (\$77.8 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 (\$10.1 million), public safety (\$10.5 million), highways and streets (\$8.9 million) or is restricted for other purposes such as capital improvements, health and welfare, retirement, economic development, etc. (\$48.3 million).

# County of Winnebago, Illinois

## Management's Discussion and Analysis (Unaudited)

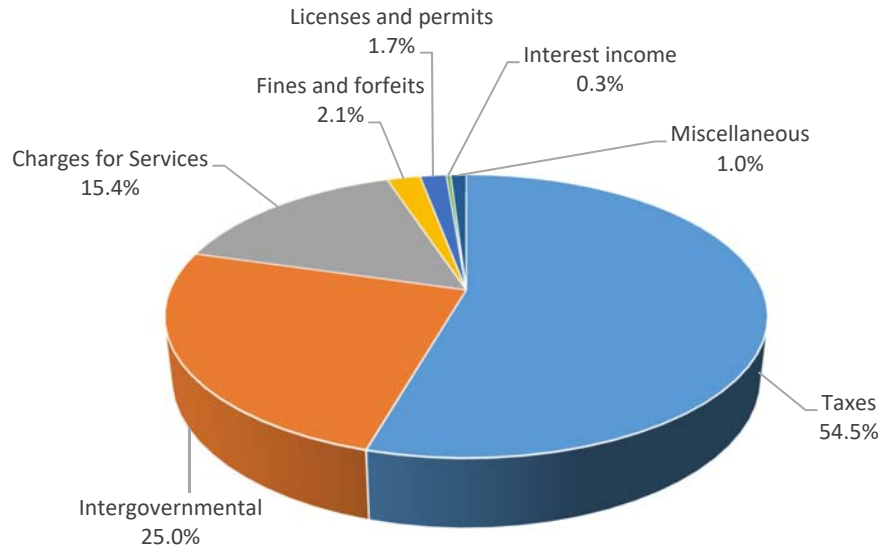
### September 30, 2020

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2020 and 2019.

(\$000 omitted)

<i>Revenue by Source:</i>	<i>2020</i>	<i>2019</i>	<i>% change</i>
Taxes	\$ 84,180	\$ 81,105	3.8%
Intergovernmental	38,626	31,689	21.9%
Charges for services	23,860	23,547	1.3%
Fines and forfeitures	3,300	5,016	-34.2%
Licenses and permits	2,591	2,559	1.3%
Investment income	428	638	-32.9%
Miscellaneous	1,542	1,127	36.8%
	<b>\$ 154,527</b>	<b>\$ 145,681</b>	<b>6.1%</b>

### 2020 Revenue by Source



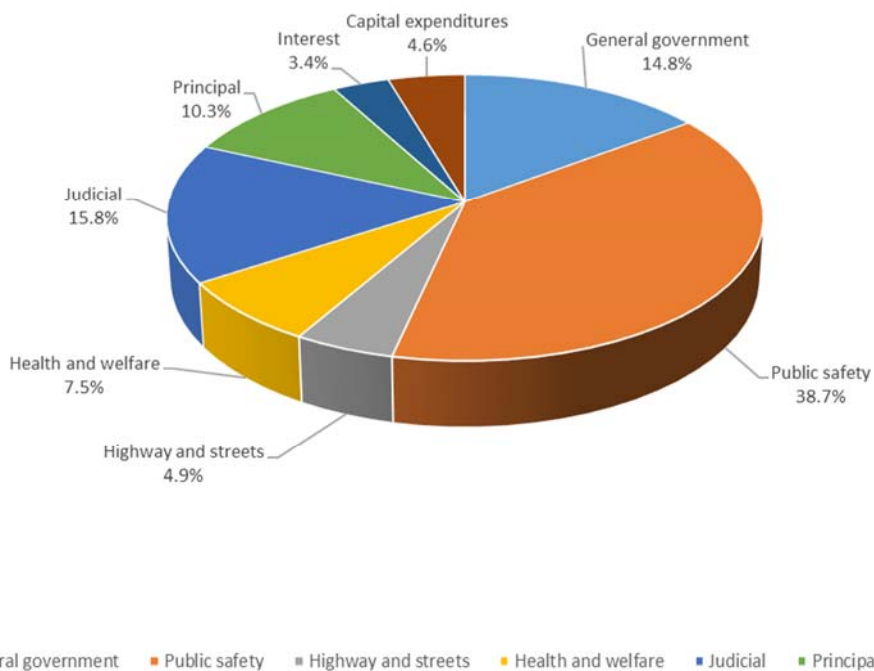
# County of Winnebago, Illinois Management's Discussion and Analysis (Unaudited) September 30, 2020

(\$000 omitted)

Expenditures by Function:

	<u>2020</u>	<u>2019</u>	<u>% change</u>
General government	\$ 22,430	\$ 26,117	-14.1%
Public safety	58,558	73,643	-20.5%
Highway and streets	7,436	7,674	-3.1%
Health and welfare	11,263	15,283	-26.3%
Judicial	23,924	29,409	-18.7%
Debt service:			
Principal	15,587	13,418	16.2%
Interest	5,154	5,238	-1.6%
Capital expenditures	6,983	3,787	84.4%
	<u>\$ 151,335</u>	<u>\$ 174,569</u>	<u>-13.3%</u>

2020 Expenditures by Function



**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

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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 \$2.3 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	\$ 18,891	\$ 3,413
Net position	1,987	3,379
Change in net position	(2,329)	(2)
Return on ending net position	-117.2%	-0.1%

River Bluff Nursing Home experienced a decrease in net position of \$2.3 million due to a decrease in census and increased use of temporary staffing agencies due to staffing shortages both of which were a result of the coronavirus pandemic. The County advanced \$10.0 million to the nursing home at the end of the fiscal year.

**General Fund Budgetary Highlights.** The County made several revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 0.5% or \$224,703. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 99.7% of the final amount appropriated in the General Fund during fiscal year 2020.

2020 General Fund revenues actual to budget reflected a positive variance of \$1,766,005. The various taxes had a negative variance of \$445,445 mainly due to sales taxes less than anticipated. Intergovernmental revenues were \$2,821,414 higher than anticipated due to unbudgeted CURES grant funding used to offset expenses incurred as a result of the coronavirus pandemic and a positive variance for salary reimbursements from the state for Probation related expenses. Fines and forfeitures had a negative variance of \$1,411,267 due mainly to a reduction of court operations during the coronavirus pandemic shutdowns. Charges for services were \$720,369 over budget due to increased federal inmate revenue, revenue stamp proceeds, and collector indemnity. Other revenue was \$80,934 over budget.

General Fund expenditures actual to budget reflected a positive variance of \$168,000. Most departments operated below appropriated amounts during the fiscal year.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**September 30, 2020**

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**Economic Factors and Next Year's Budgets and Rates.** The County's 2021 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 2021 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 5.4%.
- For the third year in a row, the County Board approved to increase the tax levy for the change attributable to new construction.
- One-percent sales tax is projected to increase by 16.0% over the 2020 budgeted revenue.
- Quarter-cent sales tax revenue is projected to increase by 2.9% over the 2020 budgeted revenue.
- State income tax revenue is projected to increase by 14.7% over the 2020 budgeted revenue.
- Replacement tax allotments are projected to increase 83.3% over the 2020 budgeted revenue.

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



## **Basic Financial Statements**

**County of Winnebago, Illinois**

 Statement of Net Position  
 September 30, 2020

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
<b>Current Assets</b>			
Cash and investments	\$ 77,159,074	\$ 1,022,407	\$ 78,181,481
Net receivables	50,592,444	13,945,916	64,538,360
Receivable from other governments	18,064,166	3,310	18,067,476
Internal balances	9,988,429	(9,988,429)	-
Prepaid items	187,076	-	187,076
Inventory	398,068	100,619	498,687
Total current assets	<u>156,389,257</u>	<u>5,083,823</u>	<u>161,473,080</u>
<b>Noncurrent Assets</b>			
Restricted cash and investments	-	132,199	132,199
Restricted net pension asset	13,266,627	1,110,526	14,377,153
Other assets	200,000	-	200,000
Long-term receivables, net	1,026,339	-	1,026,339
Capital assets not being depreciated	21,976,459	265,268	22,241,727
Capital assets being depreciated, net	219,905,446	5,723,600	225,629,046
Total noncurrent assets	<u>256,374,871</u>	<u>7,231,593</u>	<u>263,606,464</u>
Total assets	<u>412,764,128</u>	<u>12,315,416</u>	<u>425,079,544</u>
<b>Deferred Outflows of Resources</b>			
Deferred charge on refunding	1,338,026	-	1,338,026
Other post-employment benefit items	1,491,466	160,909	1,652,375
Pension items, IMRF	11,558,956	846,566	12,405,522
Total deferred outflows of resources	<u>14,388,448</u>	<u>1,007,475</u>	<u>15,395,923</u>
Total assets and deferred outflows of resources	<u>\$ 427,152,576</u>	<u>\$ 13,322,891</u>	<u>\$ 440,475,467</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 8,620,555	\$ 1,481,324	\$ 10,101,879
Accrued payroll	2,050,492	163,730	2,214,222
Payable to other governments	-	974,633	974,633
Accrued interest payable	1,203,475	3,103	1,206,578
Contract retainage	51,023	-	51,023
Current portion of long-term liabilities	14,474,746	251,102	14,725,848
Total current liabilities	<u>26,400,291</u>	<u>2,873,892</u>	<u>29,274,183</u>
<b>Noncurrent Liabilities</b>			
Bonds, capital leases, commitments and loans payable	138,605,202	224,772	138,829,974
Claims and judgments	3,457,629	-	3,457,629
Compensated absences	2,950,814	184,890	3,135,704
Unearned revenue	5,283,979	-	5,283,979
Other post-employment benefit obligation	7,905,576	852,896	8,758,472
Total noncurrent liabilities	<u>158,203,200</u>	<u>1,262,558</u>	<u>159,465,758</u>
Total liabilities	<u>184,603,491</u>	<u>4,136,450</u>	<u>188,739,941</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for next period	38,550,092	1,905,791	40,455,883
Other post-employment benefit items	130,896	14,123	145,019
Pension items, IMRF	23,585,914	1,900,758	25,486,672
Total deferred inflows of resources	<u>62,266,902</u>	<u>3,820,672</u>	<u>66,087,574</u>
Total liabilities and deferred inflows of resources	<u>246,870,393</u>	<u>7,957,122</u>	<u>254,827,515</u>
<b>Net Position</b>			
Net investment in capital assets:	156,925,413	5,559,216	162,484,629
Restricted for:			
Economic development	1,924,607	-	1,924,607
Capital improvements	3,705,859	-	3,705,859
Highways and streets	9,415,102	-	9,415,102
Public safety	10,512,990	-	10,512,990
Health and welfare	14,499,437	-	14,499,437
Judicial purposes	2,384,884	-	2,384,884
Equipment replacement	652,038	-	652,038
Tort liability	1,309,550	-	1,309,550
Retirement	6,978,408	-	6,978,408
Debt service	8,861,785	-	8,861,785
Foreclosure remediation	63,636	-	63,636
Animal services	259,230	-	259,230
Patient trust funds, expendable	-	132,199	132,199
Net pension asset	13,266,627	1,110,526	14,377,153
Unrestricted (deficit)	<u>(50,477,383)</u>	<u>(1,436,172)</u>	<u>(51,913,555)</u>
Total net position	<u>\$ 180,282,183</u>	<u>\$ 5,365,769</u>	<u>\$ 185,647,952</u>

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Activities  
Year Ended September 30, 2020

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental Activities</b>							
General government	\$ 27,890,233	\$ 15,734,260	\$ 1,809,456	\$ 60,034	\$ (10,286,483)	\$ -	\$ (10,286,483)
Public safety	64,092,942	15,256,411	2,262,534	-	(46,573,997)	-	(46,573,997)
Highway and streets	16,367,242	484,162	7,615,011	-	(8,268,069)	-	(8,268,069)
Health and welfare	13,453,942	1,287,417	6,337,964	-	(5,828,561)	-	(5,828,561)
Judicial	19,157,861	5,689,273	2,195,031	-	(11,273,557)	-	(11,273,557)
Interest on long-term liabilities	4,467,511	-	-	-	(4,467,511)	-	(4,467,511)
Total governmental activities	145,429,731	38,451,523	20,219,996	60,034	(86,698,178)	-	(86,698,178)
<b>Business-Type Activities</b>							
Nursing home	17,657,058	11,996,693	1,501,634	-	-	(4,158,731)	(4,158,731)
Court Street activities	447,820	446,306	-	-	-	(1,514)	(1,514)
Total business-type activities	18,104,878	12,442,999	1,501,634	-	-	(4,160,245)	(4,160,245)
Total	\$ 163,534,609	\$ 50,894,522	\$ 21,721,630	\$ 60,034	(86,698,178)	(4,160,245)	(90,858,423)
<b>General Revenues</b>							
Taxes:							
Property taxes					36,908,866	1,829,366	38,738,232
Sales taxes					5,091,828	-	5,091,828
Quarter-cent sales tax					8,149,434	-	8,149,434
Public safety sales tax					27,001,246	-	27,001,246
Use tax					2,479,926	-	2,479,926
Other taxes					949,076	-	949,076
Replacement taxes					5,191,749	-	5,191,749
Shared income taxes					6,434,202	-	6,434,202
Miscellaneous					2,776,397	-	2,776,397
Investment income					427,961	-	427,961
Total general revenues					95,410,685	1,829,366	97,240,051
Change in net position					8,712,507	(2,330,879)	6,381,628
<b>Net Position, Beginning</b>					171,569,676	7,696,648	179,266,324
<b>Net Position, Ending</b>					\$ 180,282,183	\$ 5,365,769	\$ 185,647,952

See notes to financial statements

**County of Winnebago, Illinois**

Balance Sheet  
 Governmental Funds  
 September 30, 2020

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and investments	\$ 2,658,310	\$ -	\$ 4,774,909	\$ 1,311,714	\$ 60,124,996	\$ 68,869,929
Receivables, net	21,206,601	1,943	5,959,965	3,521,710	19,438,037	50,128,256
Receivables from other governments	3,113,219	7,265,148	11,312	7,948	6,824,139	17,221,766
Due from other funds	1,135,753	-	-	-	-	1,135,753
Advances to other funds	16,126,814	-	-	-	-	16,126,814
Notes receivable, net	-	-	-	-	1,026,339	1,026,339
Long-term receivable	-	-	-	-	840,000	840,000
Prepaid items	43,593	-	-	-	-	43,593
Inventory	1,974	-	-	-	396,094	398,068
Other assets	200,000	-	-	-	-	200,000
<b>Total assets</b>	<b>\$ 44,486,264</b>	<b>\$ 7,267,091</b>	<b>\$ 10,746,186</b>	<b>\$ 4,841,372</b>	<b>\$ 88,649,605</b>	<b>\$ 155,990,518</b>
<b>Liabilities</b>						
Accounts payable	\$ 1,360,776	\$ 128,819	\$ 947,381	\$ 158,313	\$ 5,077,817	\$ 7,673,106
Accrued payroll	872,220	798,935	-	-	379,337	2,050,492
Payable to other governments	-	-	-	-	-	-
Due to other funds	-	-	-	-	1,135,753	1,135,753
Unearned revenue	-	-	-	-	5,283,979	5,283,979
Advances from other funds	-	5,887,389	-	-	250,996	6,138,385
Contract retainage	-	-	-	-	87,097	87,097
<b>Total liabilities</b>	<b>2,232,996</b>	<b>6,815,143</b>	<b>947,381</b>	<b>158,313</b>	<b>12,214,979</b>	<b>22,368,812</b>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	15,037,934	-	5,768,245	3,373,509	14,370,404	38,550,092
Unavailable revenue	344,911	-	-	-	1,450,317	1,795,228
<b>Total deferred inflows of resources</b>	<b>15,382,845</b>	<b>-</b>	<b>5,768,245</b>	<b>3,373,509</b>	<b>15,820,721</b>	<b>40,345,320</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>17,615,841</b>	<b>6,815,143</b>	<b>6,715,626</b>	<b>3,531,822</b>	<b>28,035,700</b>	<b>62,714,132</b>
<b>Fund Balances</b>						
Nonspendable for prepaids	43,593	-	-	-	-	43,593
Nonspendable for inventories	1,974	-	-	-	396,094	398,068
Nonspendable for advances	16,126,814	-	-	-	-	16,126,814
Restricted for economic development	-	-	-	-	1,924,607	1,924,607
Restricted for capital projects	-	-	-	-	3,705,859	3,705,859
Restricted for highways and streets	-	-	-	-	8,893,491	8,893,491
Restricted for public safety	-	451,948	-	-	10,061,042	10,512,990
Restricted for health and welfare	-	-	-	-	14,499,437	14,499,437
Restricted for judicial purposes	-	-	-	-	2,379,025	2,379,025
Restricted for equipment replacement	-	-	-	-	652,038	652,038
Restricted for retirement	-	-	4,030,560	-	2,947,848	6,978,408
Restricted for tort liability	-	-	-	1,309,550	-	1,309,550
Restricted for debt service	-	-	-	-	10,065,260	10,065,260
Restricted for foreclosure mediation	-	-	-	-	63,636	63,636
Restricted for animal services	-	-	-	-	259,230	259,230
Assigned:						
Animal services	-	-	-	-	653,908	653,908
Capital projects	200,000	-	-	-	5,380,978	5,580,978
Unassigned (deficit)	10,498,042	-	-	-	(1,268,548)	9,229,494
<b>Total fund balances</b>	<b>26,870,423</b>	<b>451,948</b>	<b>4,030,560</b>	<b>1,309,550</b>	<b>60,613,905</b>	<b>93,276,386</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 44,486,264</b>	<b>\$ 7,267,091</b>	<b>\$ 10,746,186</b>	<b>\$ 4,841,372</b>	<b>\$ 88,649,605</b>	<b>\$ 155,990,518</b>

See notes to financial statements



## County of Winnebago, Illinois

Reconciliation of the Balance Sheet - Governmental Funds to the  
Statement of Net Position  
September 30, 2020

### Reconciliation to Government-Wide Statement of Net Position

Total Governmental Fund Balances	\$ 93,276,386
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.	241,881,905
Less internal service funds	(53,470)
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	1,964,550
Long-term liabilities, including bonds and debt certificates payable, are not due and payable in the current period and, therefore, are not reported in the funds. See Note 2.	(159,353,840)
Less internal service funds	1,412,102
Net pension asset for IMRF is shown as an asset on the statement of net position	13,266,627
Other post-employment benefits are shown as a liability on the statement of net position	(7,905,576)
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	1,491,466
Deferred outflows, pensions	11,558,956
Deferred inflows, pensions	(23,585,914)
Deferred inflows, other post employment benefits	(130,896)
Internal service funds are used by management to charge the costs of health insurance and centralized services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	6,459,887
<b>Net Position of Governmental Activities</b>	<b>\$ 180,282,183</b>

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended September 30, 2020

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 26,171,343	\$ 27,001,246	\$ 5,164,418	\$ 3,987,711	\$ 21,854,833	\$ 84,179,551
Intergovernmental	16,172,249	80,287	1,308,899	7,215	21,057,491	38,626,141
Charges for services	7,478,349	-	-	9,155	16,372,127	23,859,631
Fines and forfeitures	3,275,233	-	-	-	24,755	3,299,988
Licenses and permits	600,560	-	-	-	1,990,640	2,591,200
Investment income	332,255	25,047	-	-	70,659	427,961
Miscellaneous	328,119	-	423,405	52,573	738,221	1,542,318
Total revenues	<u>54,358,108</u>	<u>27,106,580</u>	<u>6,896,722</u>	<u>4,056,654</u>	<u>62,108,726</u>	<u>154,526,790</u>
<b>Expenditures</b>						
Current:						
General government	14,632,125	-	443,886	2,429,962	4,924,337	22,430,310
Public safety	19,970,598	22,589,253	3,386,349	-	12,611,164	58,557,364
Highway and streets	-	-	169,890	-	7,266,011	7,435,901
Health and welfare	-	-	752,204	-	10,510,961	11,263,165
Judicial	14,292,727	4,049,190	967,855	-	4,614,524	23,924,296
Debt service:						
Principal	189,211	185,804	-	-	15,211,787	15,586,802
Interest	42,757	587	-	-	5,110,477	5,153,821
Capital outlay	79,003	-	-	-	6,904,237	6,983,240
Total expenditures	<u>49,206,421</u>	<u>26,824,834</u>	<u>5,720,184</u>	<u>2,429,962</u>	<u>67,153,498</u>	<u>151,334,899</u>
Excess of revenues over (under) expenditures	<u>5,151,687</u>	<u>281,746</u>	<u>1,176,538</u>	<u>1,626,692</u>	<u>(5,044,772)</u>	<u>3,191,891</u>
<b>Other Financing Sources (Uses)</b>						
Property sales	172	-	-	-	272,698	272,870
Transfers in	995,707	-	-	-	12,363,664	13,359,371
Transfers out	(21,401)	(5,258,678)	(1,721,707)	(963,250)	(5,394,335)	(13,359,371)
Issuance of capital lease obligation	-	-	-	-	1,810,313	1,810,313
Issuance of refunding bonds	-	-	-	-	2,020,000	2,020,000
Issuance of general obligation debt	4,000	-	-	-	2,986,000	2,990,000
Premium on general obligation debt	-	-	-	-	1,138,758	1,138,758
Total other financing sources (uses)	<u>978,478</u>	<u>(5,258,678)</u>	<u>(1,721,707)</u>	<u>(963,250)</u>	<u>15,197,098</u>	<u>8,231,941</u>
Net change in fund balances	<u>6,130,165</u>	<u>(4,976,932)</u>	<u>(545,169)</u>	<u>663,442</u>	<u>10,152,326</u>	<u>11,423,832</u>
<b>Fund Balances, Beginning</b>	<u>20,740,258</u>	<u>5,428,880</u>	<u>4,575,729</u>	<u>646,108</u>	<u>50,461,579</u>	<u>81,852,554</u>
<b>Fund Balances, Ending</b>	<u>\$ 26,870,423</u>	<u>\$ 451,948</u>	<u>\$ 4,030,560</u>	<u>\$ 1,309,550</u>	<u>\$ 60,613,905</u>	<u>\$ 93,276,386</u>

See notes to financial statements

## County of Winnebago, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities  
Year Ended September 30, 2020

### Reconciliation to Government-Wide Statement of Activities

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 11,423,832</b>
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	\$ 6,983,240
Less some items are reported as capital outlay but are not capitalized	(1,971,852)
Depreciation is reported in the government-wide statements	<u>(14,070,879)</u>
	(9,059,491)
The gain/loss on disposal of capital assets is reported on the statement of activities as a reduction/increase of expense.	(263,201)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(716,145)
The change in deferred outflows of resources is reported only in the statement of activities.	
Deferred outflows, other post-employment benefits	1,069,105
Deferred outflows, IMRF	(27,866,907)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. See Note 2.	6,249,046
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. See Note 2.	297,246
The change in net pension liability/asset for IMRF is reported only in the statement of activities.	43,704,736
The change in deferred inflows of resources is reported only in the statement of activities.	
Deferred inflows, other post-employment benefits	(35,670)
Deferred inflows, IMRF	(16,791,632)
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.	2,168,549
Changes in other long-term liabilities are reported only in the statement of activities.	
Other post-employment benefit obligation (OPEB)	<u>(1,466,961)</u>
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 8,712,507</u></b>

See notes to financial statements



**County of Winnebago, Illinois**

 Statement of Net Position  
 Proprietary Funds  
 September 30, 2020

	Business-Type Activities			Governmental
	River Bluff	555 North	Total	Internal
	Nursing Home Fund	Court Operations Fund		Service Funds
<b>Assets and Deferred Outflows of Resources</b>				
<b>Current Assets</b>				
Cash and investments	\$ -	\$ 1,022,407	\$ 1,022,407	\$ 8,289,145
Receivables, net	13,945,916	-	13,945,916	464,188
Receivable from other governments	3,310	-	3,310	2,400
Prepaid items	-	-	-	143,483
Inventory	100,619	-	100,619	-
Total current assets	<u>14,049,845</u>	<u>1,022,407</u>	<u>15,072,252</u>	<u>8,899,216</u>
<b>Noncurrent Assets</b>				
Restricted cash and investments	132,199	-	132,199	-
Restricted net pension asset	1,110,526	-	1,110,526	-
Capital assets not being depreciated	265,268	-	265,268	-
Capital assets being depreciated, net	3,332,984	2,390,616	5,723,600	53,470
Total noncurrent assets	<u>4,840,977</u>	<u>2,390,616</u>	<u>7,231,593</u>	<u>53,470</u>
Total assets	<u>18,890,822</u>	<u>3,413,023</u>	<u>22,303,845</u>	<u>8,952,686</u>
<b>Deferred Outflows of Resources</b>				
Other post-employment benefit items	160,909	-	160,909	-
Pension items, IMRF	846,566	-	846,566	-
Total deferred outflows of resources	<u>1,007,475</u>	<u>-</u>	<u>1,007,475</u>	<u>-</u>
Total asset and deferred outflows of resources	<u>\$ 19,898,297</u>	<u>\$ 3,413,023</u>	<u>\$ 23,311,320</u>	<u>\$ 8,952,686</u>
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 1,446,880	\$ 34,444	\$ 1,481,324	\$ 911,375
Accrued payroll	163,730	-	163,730	-
Accrued interest payable	3,103	-	3,103	-
Payable to other governments	974,633	-	974,633	-
Claims payable	-	-	-	1,412,102
Unearned revenue	-	-	-	169,322
Current portion of long-term liabilities	251,102	-	251,102	-
Total current liabilities	<u>2,839,448</u>	<u>34,444</u>	<u>2,873,892</u>	<u>2,492,799</u>
<b>Noncurrent Liabilities</b>				
Compensated absences	184,890	-	184,890	-
Advances from other funds	9,988,429	-	9,988,429	-
Bonds payable	224,772	-	224,772	-
Other post-employment benefit obligation	852,896	-	852,896	-
Total noncurrent liabilities	<u>11,250,987</u>	<u>-</u>	<u>11,250,987</u>	<u>-</u>
Total liabilities	<u>14,090,435</u>	<u>34,444</u>	<u>14,124,879</u>	<u>2,492,799</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for next period	1,905,791	-	1,905,791	-
Other post-employment benefit items	14,123	-	14,123	-
Pension items, IMRF	1,900,758	-	1,900,758	-
Total deferred inflows of resources	<u>3,820,672</u>	<u>-</u>	<u>3,820,672</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>17,911,107</u>	<u>34,444</u>	<u>17,945,551</u>	<u>2,492,799</u>
<b>Net Position</b>				
Net investment in capital assets	3,168,600	2,390,616	5,559,216	53,470
Restricted for net pension asset	1,110,526	-	1,110,526	-
Restricted for patient funds, expendable	132,199	-	132,199	-
Unrestricted (deficit)	<u>(2,424,135)</u>	<u>987,963</u>	<u>(1,436,172)</u>	<u>6,406,417</u>
Total net position	<u>1,987,190</u>	<u>3,378,579</u>	<u>5,365,769</u>	<u>6,459,887</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 19,898,297</u>	<u>\$ 3,413,023</u>	<u>\$ 23,311,320</u>	<u>\$ 8,952,686</u>

See notes to financial statements

**County of Winnebago, Illinois**

## Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended September 30, 2020

	<b>Business-Type Activities</b>			<b>Governmental</b>
	<b>River Bluff</b>	<b>555 North</b>	<b>Total</b>	<b>Activities</b>
	<b>Nursing</b>	<b>Court</b>		<b>Internal</b>
<b>Home Fund</b>	<b>Operations Fund</b>		<b>Service</b>	
			<b>Funds</b>	
<b>Operating Revenues</b>				
Charges for services	\$ 11,996,693	\$ 442,800	\$ 12,439,493	\$ 18,588,123
Intergovernmental charges for services	1,501,634	-	1,501,634	-
Other	-	3,506	3,506	771,140
Total operating revenues	13,498,327	446,306	13,944,633	19,359,263
<b>Operating Expenses</b>				
Personnel	8,017,604	-	8,017,604	-
Supplies and services	9,243,080	224,011	9,467,091	17,171,399
Depreciation	393,361	223,809	617,170	19,315
Total operating expenses	17,654,045	447,820	18,101,865	17,190,714
Operating income (loss)	(4,155,718)	(1,514)	(4,157,232)	2,168,549
<b>Nonoperating Revenues (Expenses)</b>				
Property taxes	1,829,366	-	1,829,366	-
Interest and fiscal expense	(3,013)	-	(3,013)	-
Net nonoperating revenues (expenses)	1,826,353	-	1,826,353	-
Net increase (decrease) in net position	(2,329,365)	(1,514)	(2,330,879)	2,168,549
<b>Net Position, Beginning</b>	4,316,555	3,380,093	7,696,648	4,291,338
Total net position, ending	\$ 1,987,190	\$ 3,378,579	\$ 5,365,769	\$ 6,459,887

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Cash Flows

Proprietary Funds

Year Ended September 30, 2020

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
<b>Cash Flows From Operating Activities</b>				
Cash receipts from customers and users	\$ 8,896,072	\$ 446,306	\$ 9,342,378	\$ 4,166,447
Receipts from interfund services	-	-	-	14,554,806
Cash receipts from other sources	-	-	-	761,898
Cash paid to employees	(8,017,605)	-	(8,017,605)	-
Cash paid to vendors	(9,133,730)	(209,138)	(9,342,868)	(17,117,816)
Net cash from operating activities	(8,255,263)	237,168	(8,018,095)	2,365,335
<b>Cash Flows From Noncapital Financing Activities</b>				
Advances (to) from other funds	6,745,719	-	6,745,719	-
Property taxes	1,829,366	-	1,829,366	-
Net cash from noncapital financing activities	8,575,085	-	8,575,085	-
<b>Cash Flows From Capital and Related Financing Activities</b>				
Principal paid on long-term debt	(197,500)	-	(197,500)	-
Interest paid on long-term debt	(15,389)	-	(15,389)	-
Capital acquisitions	(30,607)	-	(30,607)	-
Net cash from capital and related financing activities	(243,496)	-	(243,496)	-
<b>Cash Flows From Investing Activities</b>				
Purchase of investments	(76,326)	-	(76,326)	-
Net cash from investing activities	(76,326)	-	(76,326)	-
Net increase in cash and cash equivalents	-	237,168	237,168	2,320,337
<b>Cash and Cash Equivalents, Beginning</b>	-	785,239	785,239	5,968,808
<b>Cash and Cash Equivalents, Ending</b>	\$ -	\$ 1,022,407	\$ 1,022,407	\$ 8,289,145

See notes to financial statements

**County of Winnebago, Illinois**

Statement of Cash Flows

Proprietary Funds

Year Ended September 30, 2020

	Business-Type Activities			Governmental
	River Bluff	555 North	Total	Activities
	Nursing Home Fund	Court Operations Fund		Internal Service Funds
<b>Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities</b>				
Operating income (loss)	\$ (4,155,718)	\$ (1,514)	\$ (4,157,232)	\$ 2,168,549
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	393,361	223,809	617,170	19,315
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Receivables from other governments	70	-	70	330
Accounts receivable	(4,676,616)	-	(4,676,616)	123,558
Prepays	-	-	-	36,495
Inventory	1,917	-	1,917	-
Accounts payable	(420,996)	14,873	(406,123)	467,767
Accrued payroll	28,400	-	28,400	-
Payable to other governments	507,671	-	507,671	-
Claims payable	-	-	-	(428,558)
Unearned revenue	-	-	-	(22,121)
Compensated absences payable	(3,247)	-	(3,247)	-
Net pension liability/(asset)	(3,528,409)	-	(3,528,409)	-
Other postemployment benefit obligation	80,403	-	80,403	-
Deferred outflows of resources-				
other post-employment benefit obligation	107,536	-	107,536	-
Deferred outflows and inflows of resources-				
property tax revenue	74,291	-	74,291	-
Deferred outflows and inflows of resources-				
pension benefits, IMRF	3,336,074	-	3,336,074	-
Net cash from operating activities	<u>\$ (8,255,263)</u>	<u>\$ 237,168</u>	<u>\$ (8,018,095)</u>	<u>\$ 2,365,335</u>
<b>Noncash Transactions</b>				
Amortization of bond premium	<u>\$ 10,899</u>	<u>\$ -</u>		<u>\$ -</u>

See notes to financial statements

# County of Winnebago, Illinois

## Statement of Fiduciary Assets and Liabilities - Agency Funds

September 30, 2020

	<u>Agency Funds</u>
<b>Assets</b>	
Cash	\$ 17,408,313
Investments	3,652,582
Accrued interest on investments	57,999
Other receivables	<u>108,215</u>
Total assets	<u><u>\$ 21,227,109</u></u>
<b>Liabilities</b>	
Accounts payable	\$ 926,413
Due to taxing districts	6,971,453
Due to other governmental units and agencies	5,278,536
Trust deposits	172,084
Bail bond deposits	6,869,942
Due to others	<u>1,008,681</u>
Total liabilities	<u><u>\$ 21,227,109</u></u>

See notes to financial statements



## **Notes to Financial Statements**

# Forest Preserves of Winnebago County

Index to Notes to Financial Statements

September 30, 2020

	<u>Page</u>
<b>1. Summary of Significant Accounting Policies</b>	12
Reporting Entity	12
Government Wide and Fund Financial Statements	12
Measurement Focus, Basis of Accounting and Financial Statement Presentation	16
Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	17
Deposits and Investments	17
Receivables	18
Restricted Assets	19
Capital Assets	19
Other Assets	20
Deferred Outflows of Resources	20
Compensated Absences	20
Long-Term Obligations/Conduit Debt	21
Deferred Inflows of Resources	21
Equity Classifications	21
Post-Employment Benefits other than Pensions (OPEB)	22
Pension	23
<b>2. Reconciliation of Government-Wide and fund Financial Statements</b>	23
Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position	23
Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities	24
<b>3. Stewardship, Compliance and Accountability</b>	25
Deficit Balances	25
<b>4. Detailed Notes on All Funds</b>	25
Deposits and Investments	25
Receivables	26
Restricted Assets	27
Capital Assets	28
Interfund Receivables/Payables, Advances and Transfers	29
Long-Term Obligations	31
Lease Disclosures	36
Commitments	37
ETSB Long-Term Obligation	39
Governmental and Business-Type Activities Net Position	40
<b>5. Other Information</b>	41
Employees' Retirement System	41
Risk Management	47
Commitments and Contingencies	48
Other Post-Employment Benefits (OPEB)	49
Joint Ventures	51
Economic Incentive Agreements	52
Effect of New Accounting Standards on Current-Period Financial Statements	52
Subsequent Event	52



# County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

## 1. Summary of Significant Accounting Policies

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

### Reporting Entity

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

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

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

## Government-Wide and Fund Financial Statements

### Government-Wide Financial Statements

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

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

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

## **Fund Financial Statements**

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

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

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

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

## **Governmental Funds**

The County reports the following major governmental funds:

### **General Fund**

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

### **Public Safety Sales Tax Fund**

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

### **Illinois Municipal Retirement Fund**

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

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

## Tort Liability Fund

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

The County reports the following major enterprise funds:

## River Bluff Nursing Home Fund

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

## 555 North Court Operations Fund

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

The County reports the following nonmajor governmental funds:

## Special Revenue Funds

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

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

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

## Debt Service Funds

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

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

## Capital Projects Funds

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

Host Fee	2015A Project
Juvenile Justice Center Remodel	2017A Project
2012F Alternate Revenue Bonds	Capital Projects
2012G Alternate Revenue Bonds	2020A Project

## Permanent Funds

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

Working Cash

In addition, the County reports the following fund types:

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

Central Services

Health Insurance

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

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

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

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

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

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

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

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

## County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

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

### **All Financial Statements**

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

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

#### **Deposits and Investments**

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

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

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

## County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

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

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

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

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

The Treasurer's policy requires all time deposits and other interest-bearing deposits to have collateral equal to at least 110 percent 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, 2020, 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.

At September 30, 2020, the County was not in compliance with its policy for custodial credit risk. See Note 4. for further information.

### Receivables

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

The 2019 property tax levy is recorded as revenue in fiscal year 2020. Since the 2020 property tax levy is levied to finance the operations of fiscal year 2021, the 2020 property tax levy is recorded as a receivable and deferred inflows.

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

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

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

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

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

## Restricted Assets

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

## Capital Assets

### Government-Wide Statements

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment 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:

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



# County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

## Fund Financial Statements

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

## Other Assets

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

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

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

## Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net 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.

## 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, 2020 are determined on the basis of current salary rates and include salary related payments.

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

Accrued compensated absences totaled \$3,688,517 for the governmental activities and \$231,112 for the business-type activities. See Note 4.

# County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2020

## 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 and an obligation to ETSB.

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

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

The County has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the County. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year-end, the aggregate principal amount for the bonds was \$3,206,832.

## 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.

## 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."

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

## County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

### Fund Statements

Governmental fund balances are displayed as follows:

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

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

It is the policy of the County to maintain unassigned fund balance in the General and Public Safety Sales Tax funds to fund operations for a period of at least three months (25 percent of expenditures). The unassigned fund balance is \$10,698,042 and the general fund expenditures are \$49,206,421, resulting in an unassigned fund balance of 22 percent. The public safety sales tax fund maintained 2 percent. Neither fund is within the County's policy.

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

### Post-Employment Benefits Other Than Pensions (OPEB)

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

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

## Pension

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

## 2. Reconciliation of Government-Wide and Fund Financial Statements

### Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position

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

Bonds and debt certificates payable	\$ 118,160,198
Plus unamortized premium	5,173,540
Less deferred charge on refunding	(1,338,026)
Capital lease obligations	5,032,129
Accrued liabilities	1,203,475
Commitment, Rockford Park District	300,000
Commitment, Reclaiming First Initiative	4,900,000
Commitment, Rock Valley College	650,000
Commitment, City of Rockford	2,760,000
Commitment, Greater Rockford Airport Authority	7,915,781
Commitment, City of Loves Park	1,120,000
Commitment, Hamilton Sundstrand	400,000
Claims and judgments	3,457,629
Compensated absences	3,688,517
ETSB obligation	5,930,597
	<hr/>
Combined adjustment for long-term liabilities	\$ 159,353,840

## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

### Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities

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

An element of that reconciliation states that "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 bond and debt certificates	\$ (5,010,000)
Issuance of capital lease obligations	(1,810,313)
ETSB obligations issued	(1,587,046)
Bond and debt certificate repayment	11,483,998
Lease obligations repayment	1,499,634
Premium on debt issued	(1,138,758)
ESTB obligations repayment	781,219
Commitment, Bergstrom, Inc. repayment	125,000
Commitment, Reclaiming First repayment	350,000
Commitment, Rock Valley College repayment	50,000
Commitment, City of Rockford repayment	460,000
Commitment, Rockford Park District repayment	100,000
Commitment, Rockford Airport repayment	565,312
Commitment, Hamilton Sundstrand repayment	100,000
Commitment, City of Loves Park repayment	<u>280,000</u>
Combined adjustment for long-term liabilities	<u>\$ 6,249,046</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	\$ (387,311 )
Claims and judgments	41,836
Accrued liabilities	48,916
Amortization of deferred charge on refunding	(308,290 )
Amortization of bond premium	<u>902,095</u>
Combined adjustment for other expenses	<u>\$ 297,246</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

### 3. Stewardship, Compliance and Accountability

#### Deficit Balances

At September 30, 2020, the following individual funds have deficit balances:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
City Election	\$ 11,121	Costs exceed accumulated revenues
Historical Museum	66,410	Costs exceed accumulated revenues
Victim Impact Panel Fee	6,521	Costs exceed accumulated revenues
Deferred Prosecution Program	133,421	Costs exceed accumulated revenues
Children's Advocacy Project	93,886	Costs exceed accumulated revenues
FEMA Grant	47,693	Costs exceed accumulated revenues
Law Library	122,867	Costs exceed accumulated revenues
Probation Grants	99,075	Costs exceed accumulated revenues
Sheriff's Department Grants	687,554	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.

### 4. Detailed Notes on All Funds

#### Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits and cash on hand	\$ 94,442,011	\$ 97,757,401	Custodial credit
Illinois Funds	4,932,564	4,814,003	Credit
Total cash and investments	<u>\$ 99,374,575</u>	<u>\$ 102,571,404</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	78,181,481		
Restricted cash and investments	132,199		
Per statement of fiduciary assets and liabilities - agency funds	<u>21,060,895</u>		
Total cash and investments	<u>\$ 99,374,575</u>		

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

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

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, 2020.

### Custodial Credit Risk

#### Deposits

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

The County's deposits with financial institutions are covered by either FDIC, a line of credit or collateral pledged to the County. As of September 30, 2020, \$51,155,449 of the County's deposits were uninsured and uncollateralized and, therefore, exposed to custodial credit risk.

#### Investments

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

As of September 30, 2020, 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, 2020.

### Receivables

All of the receivables are expected to be collected within one year except for \$861,711 of the \$1,026,339 long-term notes receivable reported in the Community Development Block Grants Fund and \$770,000 of the \$840,000 long-term receivable reported in the Host Fee Fund.

	<b>General Fund</b>	<b>Public Safety Sales Tax Fund</b>	<b>Illinois Municipal Retirement Fund</b>	<b>Tort Liability Fund</b>	<b>Nonmajor Governmental Fund</b>
Receivables:					
Real estate taxes	\$ 15,673,770	\$ -	\$ 6,017,940	\$ 3,555,780	\$ 15,064,903
Accounts and other	5,684,712	1,943	283	-	4,581,052
Receivables from other governments	3,113,219	7,265,148	11,312	7,948	7,664,139
Gross receivables	24,471,701	7,267,091	6,029,535	3,563,728	27,310,094
Allowance for uncollectible accounts	(151,881)	-	(58,258)	(34,070)	(207,918)
Net total receivables	<u>\$ 24,319,820</u>	<u>\$ 7,267,091</u>	<u>\$ 5,971,277</u>	<u>\$ 3,529,658</u>	<u>\$ 27,102,176</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	<u>Internal Service Fund</u>	<u>Total Governmental Activities</u>	<u>River Bluff Nursing Home</u>	<u>Total Business-Type Activities</u>
Receivables:				
Real estate taxes	\$ -	\$ 40,312,393	\$ 1,993,025	\$ 1,993,025
Accounts and other	464,188	10,732,188	15,660,529	15,660,529
Receivables from other governments	2,400	18,064,166	3,310	3,310
	<u>466,588</u>	<u>69,108,747</u>	<u>17,656,864</u>	<u>17,656,864</u>
Gross receivables	466,588	69,108,747	17,656,864	17,656,864
Allowance for uncollectible accounts	-	(452,137)	(3,707,638)	(3,707,638)
Net total receivables	<u>\$ 466,588</u>	<u>\$ 68,656,610</u>	<u>\$ 13,949,226</u>	<u>\$ 13,949,226</u>

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:

	<u>Deferred Inflows of Resources</u>		<u>Liabilities</u>	<u>Totals</u>
	<u>Unavailable Revenue</u>	<u>Property Taxes Levied for Next Period</u>	<u>Unearned Revenue</u>	
Property taxes receivable	\$ -	\$ 38,550,092	\$ -	\$ 38,550,092
Host fees	840,000	-	-	840,000
Grants	401,900	-	4,819,402	5,221,302
Health receivables	-	-	464,577	464,577
Miscellaneous receivables	553,328	-	-	553,328
	<u>1,795,228</u>	<u>38,550,092</u>	<u>5,283,979</u>	<u>45,629,299</u>
Total unearned/ unavailable revenue for governmental funds	<u>\$ 1,795,228</u>	<u>\$ 38,550,092</u>	<u>\$ 5,283,979</u>	<u>\$ 45,629,299</u>

### Restricted Assets

Restricted assets of \$132,199 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 \$14,377,153 have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits. See Note 5. for further information.



## County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

### Capital Assets

Capital asset activity for the year ended September 30, 2020 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	1,424,049	694,109	(1,019,318)	1,098,840
Total capital assets not being depreciated	<u>22,301,668</u>	<u>694,109</u>	<u>(1,019,318)</u>	<u>21,976,459</u>
Capital assets being depreciated:				
Buildings and improvements	221,978,844	608,500	-	222,587,344
Land improvements	579,299	-	-	579,299
Machinery, equipment and furniture	45,302,608	2,939,950	(929,974)	47,312,584
Infrastructure	196,052,977	1,833,145	-	197,886,122
Total capital assets being depreciated	<u>463,913,728</u>	<u>5,381,595</u>	<u>(929,974)</u>	<u>468,365,349</u>
Less accumulated depreciation for:				
Buildings and improvements	(96,893,609)	(5,563,130)	-	(102,456,739)
Land improvements	(201,441)	(20,735)	-	(222,176)
Machinery, equipment and furniture	(31,767,064)	(3,015,452)	666,773	(34,115,743)
Infrastructure	(106,174,369)	(5,490,876)	-	(111,665,245)
Total accumulated depreciation	<u>(235,036,483)</u>	<u>(14,090,193)</u>	<u>666,773</u>	<u>(248,459,903)</u>
Total capital assets being depreciated, net	<u>228,877,245</u>	<u>(8,708,598)</u>	<u>(263,201)</u>	<u>219,905,446</u>
Total governmental activities, capital assets, net of depreciation	<u>\$ 251,178,913</u>	<u>\$ (8,014,489)</u>	<u>\$ (1,282,519)</u>	<u>\$ 241,881,905</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	\$ 713,420
Public safety	5,559,093
Highways and streets, including depreciation of general infrastructure assets	6,756,262
Health and welfare	45,075
Judicial	997,028
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	<u>19,315</u>
Total governmental activities depreciation expense	<u>\$ 14,090,193</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<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	<u>2,195,262</u>	<u>30,609</u>	<u>(24,245)</u>	<u>2,201,626</u>
Total capital assets being depreciated	<u>18,646,171</u>	<u>30,609</u>	<u>(24,245)</u>	<u>18,652,535</u>
Less accumulated depreciation for:				
Buildings and improvements	(10,282,256)	(579,088)	-	(10,861,344)
Machinery, equipment and furniture	<u>(2,053,754)</u>	<u>(38,082)</u>	<u>24,245</u>	<u>(2,067,591)</u>
Total accumulated depreciation	<u>(12,336,010)</u>	<u>(617,170)</u>	<u>24,245</u>	<u>(12,928,935)</u>
Total capital assets being depreciated, net	<u>6,310,161</u>	<u>(586,561)</u>	<u>-</u>	<u>5,723,600</u>
Business-Type capital assets, net of depreciation	<u>\$ 6,575,429</u>	<u>\$ (586,561)</u>	<u>\$ -</u>	<u>\$ 5,988,868</u>

Depreciation expense was charged to functions as follows:

### Business-Type Activities

Nursing home	\$ 393,361
Court street activities	<u>223,809</u>
Total business-type activities depreciation expense	<u>\$ 617,170</u>

### Interfund Receivables/Payables, Advances and Transfers

#### Interfund Receivables/Payables

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 1,135,753
Total, fund financial statements		1,135,753
Add interfund advances		16,126,814
Less fund eliminations		<u>(7,274,138)</u>
Total government-wide financial statements		<u>\$ 9,988,429</u>

All amounts are expected to be repaid within one year.

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

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

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

### Advances

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

Receivable Fund	Payable Fund	Amount
General Fund	River Bluff Nursing Home	\$ 9,988,429
General Fund	Public Safety sales tax	5,887,389
General Fund	Nonmajor governmental funds	250,996
Total, fund financial statements		16,126,814
Less fund eliminations		6,138,385
Total, interfund advances		<u>\$ 9,988,429</u>

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

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

### Transfers

The following is a schedule of interfund transfers:

Fund Transferred to	Fund Transferred From	Amount	Principal Purpose
General Fund	Nonmajor Fund	\$ 580,754	Court security reimbursement
General Fund	Nonmajor Fund	88,343	Support General Fund operations
General Fund	Nonmajor Fund	326,410	Excess collections from fees to support the General Fund
General Fund	Nonmajor Fund	200	Close residual funds balances
Nonmajor Fund	General Fund	21,401	Grant cash match
Nonmajor Fund	Public Safety Sales Tax Fund	5,258,678	Debt service
Nonmajor Fund	Tort Liability Fund	963,250	Debt service
Nonmajor Fund	IMRF Fund	1,721,707	Debt service
Nonmajor Fund	Nonmajor Fund	3,905,124	Debt service
Nonmajor Fund	Nonmajor Fund	100,000	Grant to Health Department
Nonmajor Fund	Nonmajor Fund	130,000	Water Fund operating subsidy
Nonmajor Fund	Nonmajor Fund	263,504	Correct Baxter Rd connection fees
Total, fund financial statements		13,359,371	
Less fund eliminations		(13,359,371)	
Total transfers, government-wide statement of activities		<u>\$ -</u>	

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

## Long-Term Obligations

Long-term obligations activity for the year ended September 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
Bonds and debt certificates payable:					
General obligation debt certificates	\$ 12,109,196	\$ -	\$ 1,832,500	\$ 10,276,696	\$ 1,905,120
General obligation debt certificates from direct borrowings and direct placements	-	400,000	6,498	393,502	78,475
Alternative revenue bonds	112,525,000	4,610,000	9,645,000	107,490,000	7,580,000
Add unamortized premium	4,936,878	1,138,758	902,095	5,173,541	-
Total bonds and debt certificates payable	<u>129,571,074</u>	<u>6,148,758</u>	<u>12,386,093</u>	<u>123,333,739</u>	<u>9,563,595</u>
Other Liabilities:					
Capital lease obligations	4,721,450	1,810,313	1,499,634	5,032,129	1,397,826
Claims and judgments	3,928,023	16,038,087	16,508,481	3,457,629	-
Commitment, Rockford Park District	400,000	-	100,000	300,000	100,000
Commitment, Reclaiming First Initiative	5,250,000	-	350,000	4,900,000	350,000
Commitment, Rock Valley College	700,000	-	50,000	650,000	50,000
Commitment, City of Rockford	3,220,000	-	460,000	2,760,000	460,000
Commitment, Greater Rockford Airport Authority	8,481,092	-	565,312	7,915,780	565,312
Commitment, Bergstrom, Inc.	125,000	-	125,000	-	-
Commitment, City of Loves Park	1,400,000	-	280,000	1,120,000	280,000
Commitment, Hamilton Sundstrand	500,000	-	100,000	400,000	100,000
Compensated absences	3,301,206	3,340,237	2,952,926	3,688,517	737,703
ETSB long-term obligation	5,124,770	1,587,046	781,219	5,930,597	870,310
Total other liabilities	<u>37,151,541</u>	<u>22,775,683</u>	<u>23,772,572</u>	<u>36,154,652</u>	<u>4,911,151</u>
Total governmental activities long-term liabilities	<u>\$ 166,722,615</u>	<u>\$ 28,924,441</u>	<u>\$ 36,158,665</u>	<u>\$ 159,488,391</u>	<u>\$ 14,474,746</u>

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Business-Type Activities</b>					
Debt certificates payable:					
General obligation	\$ 610,804	\$ -	\$ 197,500	\$ 413,304	\$ 204,880
Add unamortized premium	27,247	-	10,899	16,348	-
Total bonds payable	638,051	-	208,399	429,652	204,880
Other liabilities:					
Compensated absences	234,359	250,321	253,568	231,112	46,222
Total business-type activities, long-term liabilities	<u>\$ 872,410</u>	<u>\$ 250,321</u>	<u>\$ 461,967</u>	<u>\$ 660,764</u>	<u>\$ 251,102</u>

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

## General Obligation Debt Certificates

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

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2020
<b>Governmental Activities</b>					
General obligation debt:					
Series 2012A Certificates	5/15/12	12/30/21	3.00 %	\$ 500,000	\$ 111,696
Series 2012E Certificates	8/15/12	10/30/22	2.00 - 3.00	2,800,000	940,000
Series 2013C Certificates	2/7/13	12/30/26	3.00 - 5.00	6,325,000	4,320,000
Series 2013E Certificates	10/30/13	12/30/28	3.25	4,000,000	2,735,000
Series 2015A Certificates	6/29/15	12/30/24	4.00	3,085,000	1,755,000
Series 2017A Certificates	3/14/17	12/30/20	2.00	1,620,000	415,000
Series 2020 Certificates – direct borrowing/placement	8/03/20	8/03/25	1.00	400,000	393,502
Total governmental activities, general obligation debt certificates					<u>\$ 10,670,198</u>
<b>Business-Type Activities</b>					
General obligation debt:					
Series 2012A Certificates	5/15/12	12/30/21	3.00 %	\$ 1,860,000	<u>\$ 413,304</u>

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

Debt service requirements to maturity are as follows:

Fiscal Years	General Obligation Debt			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2021	\$ 1,905,120	\$ 336,481	\$ 204,880	\$ 9,338
2022	1,536,576	281,318	208,424	3,132
2023	1,535,000	231,669	-	-
2024	1,260,000	182,363	-	-
2025	1,315,000	126,875	-	-
2026-2029	2,725,000	138,661	-	-
Total	\$ 10,276,696	\$ 1,297,367	\$ 413,304	\$ 12,470

Fiscal Years	General Obligation Debt from Direct Placement or Borrowing	
	Governmental Activities	
	Principal	Interest
2021	\$ 78,475	\$ 3,575
2022	79,263	2,787
2023	80,060	1,990
2024	80,861	1,189
2025	74,843	374
Total	\$ 393,502	\$ 9,915

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

## Alternative Revenue Bonds Payable

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

Debt Issue	Pledge Source	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated Percent of Pledged Revenue
2012C	State Income Tax	\$ 1,351,375	12/30/24	\$ 1,160,582	\$ 266,025	116.4 %
2012D	Federal Aid Matching Property Taxes and Motor Fuel Tax	3,236,825	12/30/23	3,519,263	1,062,175	92.0
2012F	Special Service Area Taxes	5,136,166	12/30/31	4,884,435	123,744	105.2
2012G	Host Fees	2,000,400	12/30/31	1,917,000	50,400	104.4
2013A	Public Safety Sales Tax	28,082,625	12/30/24	16,729,607	4,312,250	167.9
2013B	Public Safety Sales Tax	2,943,700	12/30/22	2,263,500	1,004,200	130.1
2016A	Public Safety Sales Tax	3,031,700	12/30/25	597,041	99,400	507.8
2016D	Public Safety Sales Tax, Quarter Cent Sales Tax	4,804,350	12/30/26	3,530,938	124,200	136.1
2016E	Public Safety Sales Tax, Quarter Cent Sales Tax	25,376,038	12/30/34	9,365,100	656,450	271.0
2017B	Matching Tax and Motor Fuel Tax	1,814,225	12/30/22	1,647,788	712,100	110.1
2017C	Quarter Cent Sales Tax	9,647,125	12/30/29	8,910,063	954,550	108.3
2018	Tax Levy for IMRF	50,675,153	12/30/43	40,029,688	1,579,177	126.6
2020A	Federal Aid Matching Property Taxes and Motor Fuel Tax	3,526,982	12/31/30	-	-	0.00
2020B	Quarter Cent Sales Tax	2,564,536	12/30/29	-	-	0.00

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2020
<b>Governmental-Type Activities</b>					
Series 2012F General Obligation Alternative Revenue Sources	1/8/12	12/31/31	2.00 - 3.00%	\$ 4,320,000	\$ 4,320,000
Series 2012G General Obligation Alternative Revenue Source	11/8/12	12/30/31	3.00%	1,680,000	1,680,000
Series 2020A General Obligation Alternative Revenue Source	7/7/20	12/30/30	5.00%	2,590,000	2,590,000
Sub-total governmental-type activities - alternate revenue bonds					<u>8,590,000</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance September 30, 2020</u>
Alternate Revenue Bonds -Refunding					
Series 2012C State Income Tax Alternate Revenue Sources	5/15/12	12/30/24	3.00%	\$ 3,285,000	\$ 1,255,000
Series 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	5/15/12	12/31/23	2.00 – 3.00%	8,400,000	3,095,000
Series 2013A Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/24	3.00 – 5.00%	35,500,000	24,365,000
Series 2013B Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/22	2.00 – 4.00%	5,360,000	2,775,000
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	1,745,000
Series 2017C Tort Fund and Quarter Cent Sales Tax Refunding Alternate Revenue Source	6/14/17	12/30/29	2.00 – 5.00%	9,080,000	7,700,000
Series 2018 General Obligation Alternative Revenue Source	12/6/18	12/30/43	3.22 – 4.75%	31,005,000	30,805,000
Series 2020B Quarter Cent Sales Tax Refunding Alternate Revenue Source	7/7/20	12/30/2029	5.00%	2,020,000	<u>2,020,000</u>
Sub-total governmental-type activities - bonds - refunding					<u>98,900,000</u>
Total alternative revenue bonds					<u>\$ 107,490,000</u>



## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	<b>Governmental Activities Alternate Revenue Bonds Payable</b>	
	<b>Principal</b>	<b>Interest</b>
Years ending September 30:		
2021	\$ 7,580,000	\$ 4,311,084
2022	7,720,000	4,025,318
2023	7,705,000	3,738,721
2024	10,160,000	3,364,364
2025	10,785,000	2,872,922
2026 - 2030	29,880,000	9,982,407
2031 - 2035	18,880,000	5,352,011
2036 - 2040	8,390,000	2,529,022
2041 - 2044	6,390,000	525,350
Total	<u>\$ 107,490,000</u>	<u>\$ 36,701,199</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, 2020, \$44,940,000 of bonds outstanding are considered defeased.

### Other Debt Information

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

### Lease Disclosures

#### Lessee - Capital Leases

As of fiscal year-end 2020, the County has various capital lease obligations for highway equipment, vehicles, digital recording system and a radio dispatch system. The interest rates for the leases are between 0.00 percent and 4.91 percent.

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

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

	<u>Governmental Activities</u>
Assets:	
Equipment	\$ 9,928,843
Less accumulated depreciation	<u>(4,545,114)</u>
Total	<u>\$ 5,383,729</u>

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

Years ending September 30:	
2021	\$ 1,530,003
2022	1,313,852
2023	843,677
2024	423,798
2025	423,798
2026-2027	<u>847,596</u>
Total minimum lease payment	5,382,724
Less amount representing interest	<u>350,595</u>
Present value of minimum lease payments	<u>\$ 5,032,129</u>

### Lessee - Operating Leases

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

### Lessor - Capital Leases

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

### Lessor - Operating Leases

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

## 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.

## County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

### **Reclaiming First**

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

### **Rock Valley College**

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

### **City of Rockford**

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

### **Greater Rockford Airport Authority**

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

### **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.

## **County of Winnebago, Illinois**

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Notes to Financial Statements

September 30, 2020

### **City of Loves Park**

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

### **Hamilton Sundstrand Corporation**

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

### **ETSB Long-Term Obligation**

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

# County of Winnebago, Illinois

Notes to Financial Statements  
September 30, 2020

## 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, 2020 includes the following:

### Governmental Activities

Net Investment in Capital Assets:	
Land	\$ 20,877,619
Construction in progress	1,098,840
Other capital assets, net of accumulated depreciation	219,905,446
Less related long-term capital debt outstanding and premium (excluding unspent bond proceeds)	(86,294,518)
Plus deferred charge on refunding	1,338,026
Total net investment in capital assets	<u>156,925,413</u>
Restricted:	
Economic development	1,924,607
Capital improvements	3,705,859
Highways and streets	9,415,102
Public safety	10,512,990
Health and welfare	14,499,437
Judicial purposes	2,384,884
Equipment replacement	652,038
Tort liability	1,309,550
Retirement	6,978,408
Debt service	8,861,785
Foreclosure remediation	63,636
Animal services	259,230
Net pension asset	13,266,627
Total restricted	<u>73,834,153</u>
Unrestricted (deficit)	<u>(50,477,383)</u>
Total governmental activities net position	<u>\$ 180,282,183</u>

### Business-Type Activities

Net Investment in Capital Assets:	
Land	\$ 265,268
Other capital assets, net of accumulated depreciation	5,723,600
Less related long-term capital debt outstanding and premium (excluding unspent capital related debt proceeds)	(429,652)
Total net investment in capital assets	<u>5,559,216</u>
Restricted:	
Patient trust funds	132,199
Net pension asset	1,110,526
Total restricted	<u>1,242,725</u>
Unrestricted (deficit)	<u>(1,436,172)</u>
Total business-type activities net position	<u>\$ 5,365,769</u>

# County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

## 5. Other Information

### Employees' Retirement System

#### Illinois Municipal Retirement Fund

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund Elected County Officials (IMRF - ECO) and the Sheriff's Law Enforcement Personnel (SLEP) (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at [www.imrf.org](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 percent 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 percent 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 percent 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 percent for each year thereafter. However, an employee's total pension cannot exceed 75 percent 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 percent 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 percent for each month that the employee is under the age of 67 or 1/2 percent 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, 2019, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	1,097	121	23
Inactive, nonretired members	1,486	25	7
Active members	<u>1,060</u>	<u>118</u>	<u>2</u>
Total	<u>3,643</u>	<u>264</u>	<u>32</u>

## County of Winnebago, Illinois

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Notes to Financial Statements

September 30, 2020

**Contributions.** As set by statute, County employees participating in IMRF's Regular, SLEP and ECO Plans are required to contribute 4.50 percent, 7.50 percent and 7.50 percent 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 2019 was 7.20 percent for the Regular Plan, 22.66 percent for the SLEP Plan and 109.41 percent 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, 2019, 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, 2019 annual actuarial valuation included: (a) 7.25 percent investment rate of return, (b) projected salary increases from 3.39 percent to 10.35 percent, including inflation and (c) inflation of 2.50 percent. The retirement age is based on experience based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.

Actuarial cost method	Entry age normal
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return	7.25%
Inflation	2.50%
Salary increases	3.35% 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 nondisabled 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

September 30, 2020

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

	Portfolio Target Allocation	Long-Term Expected Real Rate of Return
Asset class:		
Domestic equities	37 %	5.75%
International equities	18	6.50
Fixed income	28	3.25
Real estate	9	5.20
Alternative investments	7	3.60 - 7.60
Cash equivalents	1	1.85

**Discount Rate.** The discount rate used to measure the total pension liability for IMRF was 7.25 percent for the Regular Plan, 7.25 percent for the SLEP Plan and 7.25 percent for the ECO plan. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members for the Regular plan. Therefore, the long-term expected rate of return on investments of 7.25 percent was blended with the index rate of 2.75 percent for tax-exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2019 to arrive at discount rates used to determine the total pension asset. The year ending December 31, 2119, is for the Regular Plan, the last year in the 2020 to 2119 projection period for which projected benefit payments are fully funded.

**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 percent) or 1 percentage point higher (1.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Regular Plan:			
Total pension liability	\$ 337,425,767	\$ 298,959,423	\$ 267,696,688
Plan fiduciary net pension	308,308,549	308,308,549	308,308,549
Net pension liability/(asset)	\$ 29,117,218	\$ (9,349,126)	\$ (40,611,861)
SLEP Plan:			
Total pension liability	\$ 150,031,768	\$ 132,277,095	\$ 117,717,237
Plan fiduciary net pension	136,908,153	136,908,153	136,908,153
Net pension liability/(asset)	\$ 13,123,615	\$ (4,631,058)	\$ (19,190,916)



## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
ECO Plan:			
Total pension liability	\$ 11,918,818	\$ 10,900,683	\$ 10,057,519
Plan fiduciary net pension	11,297,652	11,297,652	11,297,652
Net pension liability/(asset)	<u>\$ 621,166</u>	<u>\$ (396,969)</u>	<u>\$ (1,240,133)</u>

Changes in net pension liability/(asset). The County's changes in net pension liability/(asset) for the calendar year ended December 31, 2019 was as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (Asset) (a) - (b)</u>
Regular Plan:			
Balances, December 31, 2018	\$ 286,174,106	\$ 266,427,339	\$ 19,746,767
Changes for the period:			
Service cost	5,023,340	-	5,023,340
Interest	20,430,846	-	20,430,846
Difference between expected and actual experience	1,093,129	-	1,093,129
Changes in assumptions	-	-	-
Contributions, County	-	3,724,866	(3,724,866)
Contributions, employees	-	2,432,949	(2,432,949)
Net investment income	-	50,396,057	(50,396,057)
Benefit payments, including refunds of employee contributions	(13,761,998)	(13,761,998)	-
Other changes	-	(910,664)	910,664
Net changes	<u>12,785,317</u>	<u>41,881,210</u>	<u>(29,095,893)</u>
Balances, December 31, 2019	<u>\$ 298,959,423</u>	<u>\$ 308,308,549</u>	<u>\$ (9,349,126)</u>

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
SLEP Plan:			
Balances, December 31, 2018	\$ 128,827,478	\$ 116,744,810	\$ 12,082,668
Changes for the year:			
Service cost	2,125,409	-	2,125,409
Interest	9,186,803	-	9,186,803
Difference between expected and actual experience	(1,511,276)	-	(1,511,276)
Changes in assumptions	-	-	-
Contributions, County	-	2,413,422	(2,413,422)
Contributions, employees	-	916,344	(916,344)
Net investment income	-	23,648,526	(23,648,526)
Benefit payments, including refunds of employee contributions	(6,351,319)	(6,351,319)	-
Other changes	-	(463,630)	463,630
Net changes	3,449,617	20,163,343	(16,713,726)
Balances, December 31, 2019	\$ 132,277,095	\$ 136,908,153	\$ (4,631,058)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
ECO Plan:			
Balances, December 31, 2018	\$ 11,881,634	\$ 10,855,078	\$ 1,026,556
Changes for the year:			
Service cost	74,268	-	74,268
Interest	828,896	-	828,896
Difference between expected and actual experience	(912,667)	-	(912,667)
Changes in assumptions	-	-	-
Contributions, County	-	205,519	(205,519)
Contributions, employees	-	14,088	(14,088)
Net investment income	-	2,223,003	(2,223,003)
Benefit payments, including refunds of employee contributions	(971,448)	(971,448)	-
Other changes	-	(1,028,588)	1,028,588
Net changes	(980,951)	442,574	(1,423,525)
Balances, December 31, 2019	\$ 10,900,683	\$ 11,297,652	\$ (396,969)

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Total Plans:			
Balances, December 31, 2018	\$ 426,883,218	\$ 394,027,227	\$ 32,855,991
Changes for the year:			
Service cost	7,223,017	-	7,223,017
Interest	30,446,545	-	30,446,545
Difference between expected and actual experience	(1,330,814)	-	(1,330,814)
Changes in assumptions	-	-	-
Contributions, County	-	6,343,807	(6,343,807)
Contributions, employees	-	3,363,381	(3,363,381)
Net investment income	-	76,267,586	(76,267,586)
Benefit payments, including refunds of employee contributions	(21,084,765)	(21,084,765)	-
Other changes	-	(2,402,882)	2,402,882
Net changes	15,253,983	62,487,127	(47,233,144)
Balances, December 31, 2019	\$ 442,137,201	\$ 456,514,354	\$ (14,377,153)

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended September 30, 2020, the County recognized total pension expense of \$6,985,390 including \$4,111,285 for the Regular plan, \$2,723,046 for the SLEP plan and \$151,059 for the ECO plan. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan:		
Difference between expected and actual experience	\$ 745,386	\$ 909,382
Changes in assumption	3,316,957	2,029,616
Net difference between projected and actual investment earnings	-	13,062,806
Contributions subsequent to the measurement date	3,064,597	-
Total	\$ 7,126,940	\$ 16,001,804
SLEP Plan:		
Difference between expected and actual experience	\$ 1,285,936	\$ 1,464,574
Changes in assumption	2,527,705	720,887
Net difference between projected and actual investment earnings	-	6,454,745
Contributions subsequent to the measurement date	1,415,809	-
Total	\$ 5,229,451	\$ 8,640,206

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
ECO Plan:		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual investment earnings	-	844,663
Contributions subsequent to the measurement date	49,131	-
Total	<u>\$ 49,131</u>	<u>\$ 844,663</u>
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Total Plans:		
Difference between expected and actual experience	\$ 2,031,323	\$ 2,373,955
Changes in assumption	5,844,662	2,750,503
Net difference between projected and actual investment earnings	-	20,362,214
Contributions subsequent to the measurement date	4,529,537	-
Total	<u>\$ 12,405,522</u>	<u>\$ 25,486,672</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending September 30, 2021. 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:

	<b>Regular Plan</b>	<b>SLEP Plan</b>	<b>ECO Plan</b>	<b>Total</b>
Fiscal year:				
2020	\$ (3,670,667)	\$ (1,308,752)	\$ (242,777)	\$ (5,222,196)
2021	(3,004,266)	(1,285,326)	(256,110)	(4,545,702)
2022	1,013,218	715,794	(45,666)	1,683,346
2023	(6,277,746)	(2,935,242)	(300,110)	(9,513,098)
2024	-	(13,037)	-	(13,037)
Thereafter	-	-	-	-
Total	<u>\$ (11,939,461)</u>	<u>\$ (4,826,563)</u>	<u>\$ (844,663)</u>	<u>\$ (17,610,687)</u>

### Risk Management

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

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

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

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

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

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

### Claims Liability

	Health Insurance		Tort	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims, beginning	\$ 1,512,334	\$ 1,840,660	\$ 2,371,341	\$ 2,087,363
Current year claims and changes in estimates	16,720,931	14,911,129	1,354,674	1,126,958
Claim payments	(16,392,605)	(15,339,687)	(1,638,652)	(1,168,794)
Unpaid claims, ending	<u>\$ 1,840,660</u>	<u>\$ 1,412,102</u>	<u>\$ 2,087,363</u>	<u>\$ 2,045,527</u>

### Commitments and Contingencies

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

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

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

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

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

The Winnebago County Highway Department has open construction contracts in process at year-end with remaining commitments of \$3,595,231 for highway projects.

### 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 percent 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, 2020, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	59
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	936
Total	995

#### Total OPEB Liability

The County's total OPEB liability of \$8,758,472 was measured as of September 30, 2020, and was determined by an actuarial valuation as of October 1, 2019.

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

Inflation	3.00%
Salary increases	4.00%
Healthcare cost trend rates	6.50% initially reduced by decrements to an ultimate of 4.50% after 15 years
Retirees' share of benefit-related costs	100%
Discount rate	2.14%

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

Mortality rates were based on the December 31, 2019 IMRF actuarial valuation report.

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

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

### Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Balance, September 30, 2019	\$ 7,211,108
Changes for the year:	
Service cost	331,327
Interest	251,066
Changes of benefit terms	-
Differences between expected and actual experience	358,590
Changes in assumptions or other inputs	1,064,748
Benefit payments	(396,185)
Other changes	(62,182)
Net changes	1,547,364
Balance, September 30, 2020	\$ 8,758,472

Changes of assumptions and other inputs reflect a change in the discount rate from 3.58 percent in fiscal year 2019 to 2.14 percent in fiscal year 2020. Rates of mortality, retirement, withdrawal and disability were changed to those found in the December 31, 2019 IMRF actuarial valuation report.

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 (1.14 percent) or 1-percentage-point higher (3.14 percent) than the current discount rate:

	<b>1% Decrease (1.14%)</b>	<b>Discount Rate (2.14%)</b>	<b>1% Increase (3.14%)</b>
Total OPEB liability	\$ 9,382,659	\$ 8,758,472	\$ 8,178,063

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.50 percent decreasing to 5.50 percent) or 1-percentage-point higher (6.50 percent increasing to 7.50 percent) than the current healthcare cost trend rates:

	<b>1% Decrease (6.50% Decreasing to 5.50%)</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase (6.50% Increasing to 7.50%)</b>
Total OPEB liability	\$ 7,970,202	\$ 8,758,472	\$ 9,669,822

## County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2020

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

For the year ended September 30, 2020, the County recognized OPEB expense of \$802,578. At September 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 447,949	\$ -
Changes of assumptions or other inputs	1,204,426	145,019
<b>Total</b>	<b>\$ 1,652,375</b>	<b>\$ 145,019</b>

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

	<b>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</b>
<b>Fiscal year ended September 30:</b>	
2021	\$ 220,186
2022	220,186
2023	220,186
2024	220,186
2025	220,186
Thereafter	406,426

### Joint Ventures

#### County of Winnebago Regional Tourism Facility Board

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



## County of Winnebago, Illinois

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Notes to Financial Statements  
September 30, 2020

### **Economic Incentive Agreements**

The County has an agreement with a developer based upon tax increment generated. The County will remit up to 50 percent of the increment from each parcel proposed for development. As of and for the year ended September 30, 2020, a liability of \$140,167 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2020, the County has incurred total incentives of \$688,666.

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 percent 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, 2020, a liability of \$315,764 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2020, the County has incurred total incentives of \$315,764.

### **Effect of New Accounting Standards on Current-Period Financial Statements**

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

- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

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

### **Subsequent Event**

On March 25, 2021, the County authorized the issuance of series 2021A and 2021B General Obligation Refunding Bonds in the amounts of \$3,725,000 and \$1,465,000, respectively.



## **Required Supplementary Information**

**County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
<b>Taxes</b>				
Property, net	\$ 14,126,000	\$ 14,126,000	\$ 14,161,413	\$ 35,413
Sales tax	1,624,000	1,624,000	1,404,489	(219,511)
Quarter-cent sales tax	8,503,788	8,503,788	7,853,222	(650,566)
Use tax	2,063,000	2,063,000	2,479,926	416,926
Other	300,000	300,000	272,293	(27,707)
Total taxes	<u>26,616,788</u>	<u>26,616,788</u>	<u>26,171,343</u>	<u>(445,445)</u>
<b>Intergovernmental</b>				
State income tax allotments	6,540,000	6,540,000	6,434,202	(105,798)
Replacement tax allotments	2,200,000	2,200,000	2,849,083	649,083
Other	4,379,236	4,610,835	6,888,964	2,278,129
Total intergovernmental	<u>13,119,236</u>	<u>13,350,835</u>	<u>16,172,249</u>	<u>2,821,414</u>
<b>Other</b>				
Charges for services	6,757,980	6,757,980	7,478,349	720,369
Fines and forfeitures	4,686,500	4,686,500	3,275,233	(1,411,267)
Licenses and permits	615,000	615,000	600,560	(14,440)
Investment income	420,000	420,000	332,255	(87,745)
Other	145,000	145,000	328,119	183,119
Total other	<u>12,624,480</u>	<u>12,624,480</u>	<u>12,014,516</u>	<u>(609,964)</u>
Total revenues	<u>\$ 52,360,504</u>	<u>\$ 52,592,103</u>	<u>\$ 54,358,108</u>	<u>\$ 1,766,005</u>

*See independent auditors' report and notes to required supplementary information*

**County of Winnebago, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Expenditures, Current</b>				
General government	\$ 15,609,389	\$ 15,677,435	\$ 14,632,125	\$ (1,045,310)
Public safety	18,168,726	18,547,753	19,970,598	1,422,845
Judicial	14,808,546	14,808,546	14,292,727	(515,819)
Total expenditures, current	<u>48,586,661</u>	<u>49,033,734</u>	<u>48,895,450</u>	<u>(138,284)</u>
<b>Debt Service</b>				
Principal	371,370	168,451	189,211	20,760
Interest	61,870	42,419	42,757	338
Total debt service	<u>433,240</u>	<u>210,870</u>	<u>231,968</u>	<u>21,098</u>
<b>Capital outlay</b>	<u>130,000</u>	<u>130,000</u>	<u>79,003</u>	<u>(50,997)</u>
Total expenditures	<u>49,149,901</u>	<u>49,374,604</u>	<u>49,206,421</u>	<u>(168,183)</u>
Excess of revenues over expenditures	<u>3,210,603</u>	<u>3,217,499</u>	<u>5,151,687</u>	<u>1,934,188</u>
<b>Other Financing Sources (Uses)</b>				
Property sales	60,000	60,000	172	(59,828)
Issuance of general obligation debt	-	-	4,000	4,000
Transfers in	645,000	668,726	995,707	326,981
Transfers out	(36,593)	(36,593)	(21,401)	(15,192)
Total other financing sources (uses)	<u>668,407</u>	<u>692,133</u>	<u>978,478</u>	<u>286,345</u>
Net change in fund balance	<u>\$ 3,879,010</u>	<u>\$ 3,909,632</u>	<u>6,130,165</u>	<u>\$ 2,220,533</u>
<b>Fund Balance, Beginning</b>			<u>20,740,258</u>	
<b>Total Fund Balance, Ending</b>			<u>\$ 26,870,423</u>	

See independent auditors' report and 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  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 28,928,000	\$ 28,928,000	\$ 27,001,246	\$ (1,926,754)
Intergovernmental	20,000	20,000	80,287	60,287
Investment income	45,000	45,000	25,047	(19,953)
Total revenues	<u>28,993,000</u>	<u>28,993,000</u>	<u>27,106,580</u>	<u>(1,886,420)</u>
<b>Expenditures</b>				
Public safety:				
Personnel	22,505,338	22,839,599	21,373,801	(1,465,798)
Supplies and services	1,443,305	1,257,701	1,215,452	(42,249)
Judicial:				
Personnel	2,954,879	2,959,379	3,487,512	528,133
Supplies and services	790,128	785,628	561,678	(223,950)
Total expenditures, current	<u>27,693,650</u>	<u>27,842,307</u>	<u>26,638,443</u>	<u>(1,203,864)</u>
<b>Debt Service</b>				
Principal	610,373	551,012	185,804	(365,208)
Interest and fiscal charges	-	-	587	587
Total debt service	<u>610,373</u>	<u>551,012</u>	<u>186,391</u>	<u>(364,621)</u>
Total expenditures	<u>28,304,023</u>	<u>28,393,319</u>	<u>26,824,834</u>	<u>(1,568,485)</u>
Excess of revenues over (under) expenditures	<u>688,977</u>	<u>599,681</u>	<u>281,746</u>	<u>(317,935)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(5,258,680)</u>	<u>(5,258,680)</u>	<u>(5,258,678)</u>	<u>2</u>
Total other financing sources (uses)	<u>(5,258,680)</u>	<u>(5,258,680)</u>	<u>(5,258,678)</u>	<u>2</u>
Net change in fund balance	<u>\$ (4,569,703)</u>	<u>\$ (4,658,999)</u>	<u>(4,976,932)</u>	<u>\$ (317,933)</u>
<b>Fund Balance, Beginning</b>			<u>5,428,880</u>	
<b>Fund Balance, Ending</b>			<u>\$ 451,948</u>	

See independent auditors' report and 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  
Year Ended September 30, 2020

	<b>Budget Original</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>				
Taxes	\$ 5,160,000	\$ 5,160,000	\$ 5,164,418	\$ 4,418
Intergovernmental	1,891,000	1,891,000	1,308,899	(582,101)
Other	435,000	435,000	423,405	(11,595)
Total revenues	<u>7,486,000</u>	<u>7,486,000</u>	<u>6,896,722</u>	<u>(589,278)</u>
<b>Expenditures, Current</b>				
General government:				
Personnel	465,600	467,772	443,886	(23,886)
Public safety				
Personnel	3,552,000	3,568,571	3,386,349	(182,222)
Highways and streets:				
Personnel	178,200	179,031	169,890	(9,141)
Health and welfare:				
Personnel	789,000	792,681	752,204	(40,477)
Judicial:				
Personnel	1,015,200	1,019,936	967,855	(52,081)
Total expenditures, current	<u>6,000,000</u>	<u>6,027,991</u>	<u>5,720,184</u>	<u>(307,807)</u>
Excess of revenue over (under) expenditures	<u>1,486,000</u>	<u>1,458,009</u>	<u>1,176,538</u>	<u>(281,471)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(1,580,000)</u>	<u>(1,580,000)</u>	<u>(1,721,707)</u>	<u>(141,707)</u>
Total other financing sources (uses)	<u>(1,580,000)</u>	<u>(1,580,000)</u>	<u>(1,721,707)</u>	<u>(141,707)</u>
Net change in fund balance	<u>\$ (94,000)</u>	<u>\$ (121,991)</u>	<u>(545,169)</u>	<u>\$ (423,178)</u>
<b>Fund Balance, Beginning</b>			<u>4,575,729</u>	
<b>Fund Balance, Ending</b>			<u>\$ 4,030,560</u>	

See independent auditors' report and notes to required supplementary information

**County of Winnebago, Illinois**

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Tort Liability Fund  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 3,993,000	\$ 3,993,000	\$ 3,987,711	\$ (5,289)
Intergovernmental	-	-	7,215	7,215
Charges for services	-	-	9,155	9,155
Other	87,000	87,000	52,573	(34,427)
	<u>4,080,000</u>	<u>4,080,000</u>	<u>4,056,654</u>	<u>(23,346)</u>
<b>Expenditures, Current</b>				
General government:				
Supplies and services	<u>3,027,000</u>	<u>3,027,000</u>	<u>2,429,962</u>	<u>(597,038)</u>
	<u>3,027,000</u>	<u>3,027,000</u>	<u>2,429,962</u>	<u>(597,038)</u>
Excess of revenue over expenditures	<u>1,053,000</u>	<u>1,053,000</u>	<u>1,626,692</u>	<u>573,692</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(964,000)</u>	<u>(1,106,000)</u>	<u>(963,250)</u>	<u>142,750</u>
	<u>(964,000)</u>	<u>(1,106,000)</u>	<u>(963,250)</u>	<u>142,750</u>
Net change in fund balance	<u>\$ 89,000</u>	<u>\$ (53,000)</u>	<u>663,442</u>	<u>\$ 716,442</u>
<b>Fund Balance, Beginning</b>			<u>646,108</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,309,550</u>	

See independent auditors' report and notes to required supplementary information



**County of Winnebago, Illinois**

 Schedule of Employer Contributions  
 Illinois Municipal Retirement Fund  
 Year Ended September 30, 2020

	2020	2019	2018	2017	2016	2015
<b>County, ECO</b>						
Contractually required contributions	\$ 205,519	\$ 225,849	\$ 321,582	\$ 357,650	\$ 564,878	\$ 433,034
Contributions in relation to the contractually required contribution	205,519	225,849	321,582	357,650	564,878	433,034
Pension bond proceeds contributed	-	3,763,053	-	-	-	-
Contribution deficiency (excess)	\$ -	\$ (3,763,053)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 187,843	\$ 219,821	\$ 352,367	\$ 361,905	\$ 636,001	\$ 613,967
Contributions as a percentage of covered payroll	109.41%	1814.61%	91.26%	98.82%	88.82%	70.53%
<b>County, Regular</b>						
Contractually required contributions	\$ 3,636,663	\$ 3,947,468	\$ 4,660,964	\$ 4,930,192	\$ 5,500,153	\$ 5,484,469
Contributions in relation to the contractually required contribution	3,724,866	3,947,468	4,660,964	4,930,192	5,500,153	5,484,469
Pension bond proceeds contributed	-	8,700,519	-	-	-	-
Contribution deficiency (excess)	\$ (88,203)	\$ (8,700,519)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 51,730,624	\$ 51,513,662	\$ 49,851,080	\$ 52,704,638	\$ 57,330,930	\$ 54,183,926
Contributions as a percentage of covered payroll	7.20%	24.55%	9.35%	9.35%	9.59%	10.12%
<b>Sheriff's Law Enforcement Personnel Plan (SLEP)</b>						
Contractually required contributions	\$ 2,341,850	\$ 2,330,169	\$ 2,535,985	\$ 2,590,793	\$ 2,750,419	\$ 2,638,446
Contributions in relation to the contractually required contribution	2,413,422	2,330,169	2,535,985	2,590,793	2,750,419	2,638,446
Pension bond proceeds contributed	-	16,915,517	-	-	-	-
Contribution deficiency (excess)	\$ (71,572)	\$ (16,915,517)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 10,649,613	\$ 10,553,631	\$ 11,237,474	\$ 11,174,389	\$ 11,736,228	\$ 10,828,665
Contributions as a percentage of covered payroll	22.66%	182.36%	22.57%	23.19%	23.44%	24.37%

**Notes to Schedule:**

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

**Methods and Assumptions Used to Determine 2019 Contribution Rates**

Actuarial Cost Method:	Aggregate entry age normal
Amortization Method:	Level percentage of payroll, closed
Remaining Amortization Period:	24-year closed period
Asset Valuation Method:	5-year smoothed market; 20% corridor
Wage Growth:	3.25%
Price Inflation:	2.5% approximate; No explicit price inflation assumption is used in this valuation
Salary Increases:	3.35% to 14.25% including inflation
Investment Rate of Return:	7.5%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality:	For non-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 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used for fully generational projection scale MP-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.

Notes: There were no benefit changes during the year.

See independent auditors' report and notes to required supplementary information

**County of Winnebago, Illinois**

 Schedule of Changes in the Employer's  
 Net Pension Liability and Related Ratios  
 Illinois Municipal Retirement Fund  
 Year Ended September 30, 2020

December 31,\*

	2019			2018		
	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	\$ 74,268	\$ 5,023,340	\$ 2,125,409	\$ 86,741	\$ 4,886,621	\$ 2,002,615
Interest	828,896	20,430,846	9,186,803	832,283	19,822,224	8,771,255
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(912,667)	1,093,129	(1,511,276)	128,457	(1,954,875)	1,346,341
Changes of assumptions	-	-	-	240,306	8,174,475	3,858,010
Benefit payments, including refunds of member contributions	(971,448)	(13,761,998)	(6,351,319)	(919,785)	(13,214,695)	(6,199,008)
Net change in total pension liability	(980,951)	12,785,317	3,449,617	368,002	17,713,750	9,779,213
<b>Total Pension Liability, Beginning</b>	<u>11,881,634</u>	<u>286,174,106</u>	<u>128,827,478</u>	<u>11,513,632</u>	<u>268,460,356</u>	<u>119,048,265</u>
<b>Total Pension Liability, Ending</b>	<u>\$ 10,900,683</u>	<u>\$ 298,959,423</u>	<u>\$ 132,277,095</u>	<u>\$ 11,881,634</u>	<u>\$ 286,174,106</u>	<u>\$ 128,827,478</u>
<b>Plan Fiduciary Net Position</b>						
Contributions, employer	\$ 205,519	\$ 3,724,866	\$ 2,413,422	\$ 4,080,101	\$ 13,417,858	\$ 19,519,166
Contributions, member	14,088	2,432,949	916,344	26,673	2,351,534	824,339
Net investment income	2,223,003	50,396,057	23,648,526	(538,951)	(15,291,256)	(7,849,991)
Benefit payments, including refunds of member contributions	(971,448)	(13,761,998)	(6,351,319)	(919,785)	(13,214,695)	(6,199,008)
Other (net transfer)	(1,028,588)	(910,664)	(463,630)	47,015	3,173,862	1,906,817
Net change in plan fiduciary net position	442,574	41,881,210	20,163,343	2,695,053	(9,562,697)	8,201,323
<b>Plan Fiduciary Net Position, Beginning</b>	<u>10,855,078</u>	<u>266,427,339</u>	<u>116,744,810</u>	<u>8,160,025</u>	<u>275,990,036</u>	<u>108,543,487</u>
<b>Plan Fiduciary Net Position, Ending</b>	<u>\$ 11,297,652</u>	<u>\$ 308,308,549</u>	<u>\$ 136,908,153</u>	<u>\$ 10,855,078</u>	<u>\$ 266,427,339</u>	<u>\$ 116,744,810</u>
<b>Employer's Net Pension Liability</b>	<u>\$ (396,969)</u>	<u>\$ (9,349,126)</u>	<u>\$ (4,631,058)</u>	<u>\$ 1,026,556</u>	<u>\$ 19,746,767</u>	<u>\$ 12,082,668</u>
Plan fiduciary net position as a percentage of the total pension liability	103.64%	103.13%	103.50%	91.36%	93.10%	90.62%
Covered payroll	<u>\$ 187,843</u>	<u>\$ 51,730,624</u>	<u>\$ 10,649,613</u>	<u>\$ 355,635</u>	<u>\$ 50,296,488</u>	<u>\$ 10,991,199</u>
Employer's net pension liability as a percentage of covered payroll	-211.33%	-18.07%	-43.49%	288.65%	39.26%	109.93%

**Notes to Schedule:**

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

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

**County of Winnebago, Illinois**

 Schedule of Changes in the Employer's  
 Net Pension Liability and Related Ratios  
 Illinois Municipal Retirement Fund  
 Year Ended September 30, 2020

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
<b>Total Pension Liability, Beginning</b>	<u>12,004,685</u>	<u>265,592,509</u>	<u>115,238,402</u>	<u>11,578,724</u>	<u>253,571,342</u>	<u>109,582,328</u>
<b>Total Pension Liability, Ending</b>	<u>\$ 11,513,632</u>	<u>\$ 268,460,356</u>	<u>\$ 119,048,265</u>	<u>\$ 12,004,685</u>	<u>\$ 265,592,509</u>	<u>\$ 115,238,402</u>
<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
<b>Plan Fiduciary Net Position, Beginning</b>	<u>8,621,925</u>	<u>244,465,868</u>	<u>95,129,539</u>	<u>8,137,168</u>	<u>232,055,692</u>	<u>88,397,394</u>
<b>Plan Fiduciary Net Position, Ending</b>	<u>\$ 8,160,025</u>	<u>\$ 275,990,036</u>	<u>\$ 108,543,487</u>	<u>\$ 8,621,925</u>	<u>\$ 244,465,868</u>	<u>\$ 95,129,539</u>
<b>Employer's Net Pension Liability</b>	<u>\$ 3,353,607</u>	<u>\$ (7,529,680)</u>	<u>\$ 10,504,778</u>	<u>\$ 3,382,760</u>	<u>\$ 21,126,641</u>	<u>\$ 20,108,863</u>
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 payroll	<u>\$ 439,327</u>	<u>\$ 52,347,086</u>	<u>\$ 11,214,047</u>	<u>\$ 606,366</u>	<u>\$ 54,272,568</u>	<u>\$ 11,279,641</u>
Employer's net pension liability as a percentage of covered 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.

See independent auditors' report and notes to required supplementary information

**County of Winnebago, Illinois**

 Schedule of Changes in the Employer's  
 Net Pension Liability and Related Ratios  
 Illinois Municipal Retirement Fund  
 Year Ended September 30, 2020

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

See independent auditors' report and notes to required supplementary information

**County of Winnebago, Illinois**

Schedule of Employer Contributions  
Other Post-Employment Benefit Plan  
Year Ended September 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially determined contribution	\$ 396,185	\$ 505,632	\$ 444,281
Contributions in relation to the actuarially determined contribution	<u>396,185</u>	<u>505,632</u>	<u>444,281</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	<u>\$ 52,290,671</u>	<u>\$ 50,906,971</u>	<u>\$ 50,906,971</u>
Contributions as a percentage of covered-employee payroll	0.76%	0.99%	0.87%

*See independent auditors' report and notes to required supplementary information*

## County of Winnebago, Illinois

### Schedule of Changes in the Employer's Other Post-Employment Benefits Liability and Related Ratios Year Ended September 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 331,327	\$ 287,564	\$ 280,339
Interest	251,066	251,021	215,430
Changes of benefit terms	-	-	-
Differences between expected and actual experience	358,590	-	204,561
Changes of assumptions	1,064,748	29,161	240,059
Benefit payments	(396,185)	(505,632)	(444,281)
Other changes	(62,182)	-	-
	<u>1,547,364</u>	<u>62,114</u>	<u>496,108</u>
Net change in total opeb liability	1,547,364	62,114	496,108
<b>Total OPEB Liability, Beginning</b>	<u>7,211,108</u>	<u>7,148,994</u>	<u>6,652,886</u>
<b>Total OPEB Liability, Ending</b>	<u>\$ 8,758,472</u>	<u>\$ 7,211,108</u>	<u>\$ 7,148,994</u>
Covered-employee payroll	\$ 52,290,671	\$ 50,906,971	\$ 50,906,971
Total OPEB liability as a percentage of covered-employee payroll	16.75%	14.17%	14.04%

#### Notes:

##### Valuation date:

Actuarially determined contribution rates are calculated as of October 1, 2019, 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	8.26 years
Asset valuation method	Not applicable
Inflation	3.0 percent
Healthcare cost trend rates	6.5 percent initial, reduced by decrements to an ultimate of 4.5% after 15 years
Salary increases	4.00 percent, average, including inflation
Investment rate of return	Not applicable
Retirement age	In the 2020 actuarial valuation, expected retirement ages were based upon rates from the December 31, 2019 IMRF actuarial valuation report
Mortality	In the 2020 actuarial valuation, assumed life expectancies were based on the December 31, 2019 IMRF actuarial valuation report.

*Benefit changes.* There were no changes to the benefits.

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

# County of Winnebago, Illinois

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Notes to Required Supplementary Information  
Year Ended September 30, 2020

## 1. Budgetary Information

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

- Juvenile Justice Center Remodel Fund
- FEMA Grant Fund
- Rebuild IL Grant Fund
- 2012G Alternate Revenue Bonds Fund
- Court Services Grants Fund
- 2017A Project Fund
- 2020A General Obligation Debt Certificates Fund
- 2020B General Obligation Refunding Bonds Fund
- 2012F Alternate Revenue Bonds Fund
- 2020A Project Fund

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

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

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

## County of Winnebago, Illinois

Notes to Required Supplementary Information  
Year Ended September 30, 2020

### 2. Excess Expenditures Over Appropriations

The following funds over expended appropriations in fiscal year 2020:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
<b>General Fund</b>			
General Government:			
City Election:			
Personnel	\$ 132,300	\$ 138,761	\$ (6,461)
County Clerk:			
Personnel	444,957	446,532	(1,575)
Supplies and services	382,745	415,632	(32,887)
Miscellaneous County:			
Supplies and services	2,302,750	2,495,902	(193,152)
Superintendent of Education:			
Personnel	238,736	241,681	(2,945)
Purchasing:			
Personnel	173,947	175,612	(1,665)
Public Safety:			
Chief Probation Office:			
Supplies and services	72,500	75,260	(2,760)
County Jail:			
Supplies and services	2,291,552	3,045,192	(753,640)
Sheriff's Office:			
Personnel	6,565,851	7,842,810	(1,276,959)
Supplies and services	809,561	997,815	(188,254)
Judicial:			
State's Attorney:			
Personnel	3,048,420	3,053,360	(4,940)
Supplies and services	445,000	450,716	(5,716)
Coroner			
Supplies and services	437,227	441,170	(3,943)
County Board:			
Supplies and services	146,600	155,998	(9,398)
<b>Public Safety Sales Tax Fund</b>			
Judicial			
Personnel	2,959,379	3,487,512	(528,133)
<b>Treasurer's Delinquent Tax-Fee Fund</b>			
General Government:			
Personnel	50,836	51,470	(634)
<b>Motor Fuel Tax Fund</b>			
Highway and Streets:			
Supplies and services	2,666,000	2,682,271	(16,271)
<b>911 Operations</b>			
Debt Service:			
Debt Service	560,394	791,964	(231,570)
Capital Outlay:			
Capital outlay	135,000	1,155,144	1,020,144
<b>Drug Enforcement Fund</b>			
Judicial:			
Personnel	150,000	247,265	(97,265)
<b>Rental Housing Fee Fund</b>			
General Government:			
Supplies and services	320,000	328,716	(8,716)

See independent auditors' report



## County of Winnebago, Illinois

Notes to Required Supplementary Information  
Year Ended September 30, 2020

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
<b>County Highway Fund</b>			
Capital Outlay:			
Capital outlay	\$ 260,000	\$ 1,437,999	\$ (1,177,999)
<b>Neutral Site Custody Exchange Fund</b>			
Public Safety:			
Supplies and services	88,000	160,260	(72,260)
<b>Coroner</b>			
Public Safety:			
Supplies and safety	111,000	155,346	(44,346)
<b>Children's Advocacy Project</b>			
Judicial:			
Personnel	442,940	504,965	(62,025)
<b>Sheriff's Department Grant Fund</b>			
Public Safety:			
Personnel	-	35,238	(35,238)
Supplies and services	30,220	679,860	(649,640)
Capital Outlay:			
Capital Outlay	-	74,730	(74,730)
<b>Law Library Fund</b>			
Judicial:			
Personnel	103,935	109,983	(6,048)
<b>Criminal Justice Center Fitness Fund</b>			
Public Safety:			
Supplies and services	4,000	13,916	(9,916)
<b>City Election Fund</b>			
General Government:			
Personnel	768,300	822,872	(54,572)
<b>Sheriff Commissary</b>			
Public Safety:			
Supplies and services	700,000	1,196,882	(496,882)
<b>County Automation Fund</b>			
Judicial:			
Supplies and services	-	46,465	(46,465)
Capital Outlay:			
Capital outlay	300,000	573,808	(273,808)
<b>2010 Debt Certificate Fund</b>			
Debt Service:			
Debt service	294,750	314,447	(19,697)
<b>2017B General Obligation Refunding Bonds Fund</b>			
Debt Service:			
Debt service	712,750	712,850	(100)
<b>2017C General Obligation Refunding Bonds Fund</b>			
Debt Service:			
Debt service	955,250	955,300	(50)
<b>Host Fee</b>			
Debt Service:			
Debt service	-	2,030,312	(2,030,312)

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  
 Year Ended September 30, 2020

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
Building Maintenance	\$ 1,431,628	\$ 1,431,628	\$ 1,218,810	\$ (212,818)
City Election	132,300	132,300	138,761	6,461
County Auditor	183,042	185,408	185,406	(2)
County Board	699,228	587,228	425,899	(161,329)
County Clerk	444,957	444,957	446,532	1,575
Finance	314,428	314,428	265,348	(49,080)
Miscellaneous County	-	-	-	-
Human Resources	289,936	289,936	184,150	(105,786)
Purchasing	171,327	173,947	175,612	1,665
Planning	593,674	593,674	574,847	(18,827)
Recorder of Deeds	514,403	514,403	490,072	(24,331)
Superintendent of Education	236,874	238,736	241,681	2,945
Supervisor of Assessment	666,054	669,217	615,007	(54,210)
Treasurer	316,938	316,938	271,128	(45,810)
Information Technology	789,669	830,405	830,405	-
Nondepartmental	1,656,003	1,672,731	1,421,526	(251,205)
<b>Total general government</b>	<b>8,440,461</b>	<b>8,395,936</b>	<b>7,485,184</b>	<b>(910,752)</b>
<b>Public Safety</b>				
911 Center	1,429,304	1,427,304	1,145,572	(281,732)
County Jail	-	186,481	(3,649)	(190,130)
Chief Probation Office	3,645,330	3,706,996	3,570,486	(136,510)
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	6,565,851	6,565,851	7,842,810	1,276,959
Public Safety Building Costs	-	-	-	-
Non-departmental	2,508,994	2,508,994	2,508,994	-
Installment note related activities, principal	-	-	-	-
Installment note related activities, interest	-	-	-	-
<b>Total public safety</b>	<b>14,149,479</b>	<b>14,395,626</b>	<b>15,064,213</b>	<b>668,587</b>
<b>Judicial</b>				
State's Attorney	3,048,420	3,048,420	3,053,360	4,940
Clerk of the Circuit Court	3,377,275	3,377,275	3,202,831	(174,444)
Circuit Court	1,260,600	1,260,600	1,247,861	(12,739)
Coroner	704,113	704,113	623,973	(80,140)
Jury Commission	125,055	125,055	118,832	(6,223)
Public Defender	1,663,319	1,663,319	1,572,619	(90,700)
Nondepartmental	2,418,073	2,418,073	2,418,073	-
<b>Total judicial</b>	<b>12,596,855</b>	<b>12,596,855</b>	<b>12,237,549</b>	<b>(359,306)</b>
<b>Total expenditures</b>	<b>\$ 35,186,795</b>	<b>\$ 35,388,417</b>	<b>\$ 34,786,946</b>	<b>\$ (601,471)</b>

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
 Budget and Actual - General Fund  
 Year Ended September 30, 2020

Supplies and Services			Variance With Final Budget Over (Under)	Total Expenditures, Current			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ 3,050,302	\$ 3,050,302	\$ 2,988,296	\$ (62,006)	\$ 4,481,930	\$ 4,481,930	\$ 4,207,106	\$ (274,824)
-	-	-	-	132,300	132,300	138,761	6,461
6,144	3,778	3,616	(162)	189,186	189,186	189,022	(164)
34,600	146,600	155,998	9,398	733,828	733,828	581,897	(151,931)
382,745	382,745	415,632	32,887	827,702	827,702	862,164	34,462
394,650	394,650	294,401	(100,249)	709,078	709,078	559,749	(149,329)
2,265,640	2,302,750	2,495,902	193,152	2,265,640	2,302,750	2,495,902	193,152
34,733	34,733	16,988	(17,745)	324,669	324,669	201,138	(123,531)
6,225	14,650	14,185	(465)	177,552	188,597	189,797	1,200
110,065	110,065	76,712	(33,353)	703,739	703,739	651,559	(52,180)
16,475	16,475	7,454	(9,021)	530,878	530,878	497,526	(33,352)
158,251	156,389	145,416	(10,973)	395,125	395,125	387,097	(8,028)
101,120	101,120	51,392	(49,728)	767,174	770,337	666,399	(103,938)
127,165	127,165	117,989	(9,176)	444,103	444,103	389,117	(54,986)
480,813	440,077	362,960	(77,117)	1,270,482	1,270,482	1,193,365	(77,117)
-	-	-	-	1,656,003	1,672,731	1,421,526	(251,205)
<u>7,168,928</u>	<u>7,281,499</u>	<u>7,146,941</u>	<u>(134,558)</u>	<u>15,609,389</u>	<u>15,677,435</u>	<u>14,632,125</u>	<u>(1,045,310)</u>
23,549	25,549	24,939	(610)	1,452,853	1,452,853	1,170,511	(282,342)
2,249,672	2,291,552	3,045,192	753,640	2,249,672	2,478,033	3,041,543	563,510
72,500	72,500	75,260	2,760	3,717,830	3,779,496	3,645,746	(133,750)
152,965	152,965	121,721	(31,244)	152,965	152,965	121,721	(31,244)
150,000	150,000	39,768	(110,232)	150,000	150,000	39,768	(110,232)
720,561	809,561	997,815	188,254	7,286,412	7,375,412	8,840,625	1,465,213
650,000	650,000	601,690	(48,310)	650,000	650,000	601,690	(48,310)
-	-	-	-	2,508,994	2,508,994	2,508,994	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,019,247</u>	<u>4,152,127</u>	<u>4,906,385</u>	<u>754,258</u>	<u>18,168,726</u>	<u>18,547,753</u>	<u>19,970,598</u>	<u>1,422,845</u>
445,000	445,000	450,716	5,716	3,493,420	3,493,420	3,504,076	10,656
-	-	-	-	3,377,275	3,377,275	3,202,831	(174,444)
918,300	918,300	901,985	(16,315)	2,178,900	2,178,900	2,149,846	(29,054)
437,227	437,227	441,170	3,943	1,141,340	1,141,340	1,065,143	(76,197)
301,962	301,962	186,740	(115,222)	427,017	427,017	305,572	(121,445)
109,202	109,202	74,567	(34,635)	1,772,521	1,772,521	1,647,186	(125,335)
-	-	-	-	2,418,073	2,418,073	2,418,073	-
<u>2,211,691</u>	<u>2,211,691</u>	<u>2,055,178</u>	<u>(156,513)</u>	<u>14,808,546</u>	<u>14,808,546</u>	<u>14,292,727</u>	<u>(515,819)</u>
<u>\$ 13,399,866</u>	<u>\$ 13,645,317</u>	<u>\$ 14,108,504</u>	<u>\$ 463,187</u>	<u>\$ 48,586,661</u>	<u>\$ 49,033,734</u>	<u>\$ 48,895,450</u>	<u>\$ (138,284)</u>

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
 Budget and Actual - General Fund  
 Year Ended September 30, 2020

	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	-	-	-	-
Nondepartmental	-	-	-	-
Total general government	-	-	-	-
<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	371,370	168,451	189,211	20,760
Installment note related activities, interest	61,870	42,419	42,757	338
Total public safety	433,240	210,870	231,968	21,098
<b>Judicial</b>				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Non-departmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 433,240	\$ 210,870	\$ 231,968	\$ 21,098

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
 Budget and Actual - General Fund  
 Year Ended September 30, 2020

Capital Outlay			Variance With Final Budget Over (Under)	Total Expenditures			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 4,481,930	\$ 4,481,930	\$ 4,207,106	\$ (274,824)
-	-	-	-	132,300	132,300	138,761	6,461
-	-	-	-	189,186	189,186	189,022	(164)
-	-	-	-	733,828	733,828	581,897	(151,931)
-	-	-	-	827,702	827,702	862,164	34,462
-	-	-	-	709,078	709,078	559,749	(149,329)
30,000	30,000	-	(30,000)	2,295,640	2,332,750	2,495,902	163,152
-	-	-	-	324,669	324,669	201,138	(123,531)
-	-	-	-	177,552	188,597	189,797	1,200
-	-	-	-	703,739	703,739	651,559	(52,180)
-	-	-	-	530,878	530,878	497,526	(33,352)
-	-	-	-	395,125	395,125	387,097	(8,028)
-	-	-	-	767,174	770,337	666,399	(103,938)
-	-	-	-	444,103	444,103	389,117	(54,986)
-	-	-	-	1,270,482	1,270,482	1,193,365	(77,117)
-	-	-	-	1,656,003	1,672,731	1,421,526	(251,205)
30,000	30,000	-	(30,000)	15,639,389	15,707,435	14,632,125	(1,075,310)
-	-	-	-	1,452,853	1,452,853	1,170,511	(282,342)
-	-	-	-	2,249,672	2,478,033	3,041,543	563,510
-	-	-	-	3,717,830	3,779,496	3,645,746	(133,750)
-	-	-	-	152,965	152,965	121,721	(31,244)
-	-	-	-	150,000	150,000	39,768	(110,232)
100,000	100,000	79,003	(20,997)	7,386,412	7,475,412	8,919,628	1,444,216
-	-	-	-	650,000	650,000	601,690	(48,310)
-	-	-	-	2,508,994	2,508,994	2,508,994	-
-	-	-	-	371,370	168,451	189,211	20,760
-	-	-	-	61,870	42,419	42,757	338
100,000	100,000	79,003	(20,997)	18,701,966	18,858,623	20,281,569	1,422,946
-	-	-	-	3,493,420	3,493,420	3,504,076	10,656
-	-	-	-	3,377,275	3,377,275	3,202,831	(174,444)
-	-	-	-	2,178,900	2,178,900	2,149,846	(29,054)
-	-	-	-	1,141,340	1,141,340	1,065,143	(76,197)
-	-	-	-	427,017	427,017	305,572	(121,445)
-	-	-	-	1,772,521	1,772,521	1,647,186	(125,335)
-	-	-	-	2,418,073	2,418,073	2,418,073	-
-	-	-	-	14,808,546	14,808,546	14,292,727	(515,819)
\$ 130,000	\$ 130,000	\$ 79,003	\$ (50,997)	\$ 49,149,901	\$ 49,374,604	\$ 49,206,421	\$ (168,183)





**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
Budget and Actual - Public Safety Sales Tax Fund  
Year Ended September 30, 2020

	<b>Personnel</b>			<b>Variance With Final Budget Over (Under)</b>
	<b>Budget</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Public Safety</b>				
Chief Probation Office	\$ 670,170	\$ 670,170	\$ 656,534	\$ (13,636)
County Jail	11,741,972	11,987,972	11,987,723	(249)
Sheriff's Office	4,027,971	4,091,440	5,057,061	965,621
Principal	-	-	-	-
Interest	-	-	-	-
Nondepartmental	5,257,274	5,278,764	3,672,483	(1,606,281)
Total Public Safety	21,697,387	22,028,346	21,373,801	(654,545)
<b>Judicial</b>				
Circuit Court	301,971	306,471	306,403	(68)
State's Attorney	1,532,975	1,532,975	1,530,257	(2,718)
Public Defender	986,127	986,127	953,979	(32,148)
Clerk of the Circuit Court	700	700	-	(700)
Drug Court	133,106	133,106	132,477	(629)
Alternative Programs	-	-	-	-
Nondepartmental	807,951	811,253	564,396	(246,857)
Total Judicial	3,762,830	3,770,632	3,487,512	(283,120)
Total Expenditures	\$ 25,460,217	\$ 25,798,978	\$ 24,861,313	\$ (937,665)

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
 Budget and Actual - Public Safety Sales Tax Fund  
 Year Ended September 30, 2020

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		
\$ -	\$ -	\$ -	\$ -	\$ 670,170	\$ 670,170	\$ 656,534	\$ (13,636)
1,401,996	1,155,996	1,131,004	(24,992)	13,143,968	13,143,968	13,118,727	(25,241)
41,309	101,705	84,448	(17,257)	4,069,280	4,193,145	5,141,509	948,364
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,257,274	5,278,764	3,672,483	(1,606,281)
<u>1,443,305</u>	<u>1,257,701</u>	<u>1,215,452</u>	<u>(42,249)</u>	<u>23,140,692</u>	<u>23,286,047</u>	<u>22,589,253</u>	<u>(696,794)</u>
184,996	180,496	83,493	(97,003)	486,967	486,967	389,896	(97,071)
-	-	-	-	1,532,975	1,532,975	1,530,257	(2,718)
-	-	-	-	986,127	986,127	953,979	(32,148)
-	-	-	-	700	700	-	(700)
137,551	137,551	106,054	(31,497)	270,657	270,657	238,531	(32,126)
467,581	467,581	372,131	(95,450)	467,581	467,581	372,131	(95,450)
-	-	-	-	807,951	811,253	564,396	(246,857)
<u>790,128</u>	<u>785,628</u>	<u>561,678</u>	<u>(223,950)</u>	<u>4,552,958</u>	<u>4,556,260</u>	<u>4,049,190</u>	<u>(507,070)</u>
<u>\$ 2,233,433</u>	<u>\$ 2,043,329</u>	<u>\$ 1,777,130</u>	<u>\$ (266,199)</u>	<u>\$ 27,693,650</u>	<u>\$ 27,842,307</u>	<u>\$ 26,638,443</u>	<u>\$ (1,203,864)</u>

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
 Budget and Actual - Public Safety Sales Tax Fund  
 Year Ended September 30, 2020

	<b>Debt Service</b>			<b>Variance With Final Budget - Over (Under)</b>
	<b>Budget</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Public Safety</b>				
Chief Probation Office	\$ -	\$ -	\$ -	\$ -
County Jail	-	-	-	-
Sheriff's Office	-	-	-	-
Principal	610,373	551,012	185,804	(365,208)
Interest	-	-	587	587
Non-departmental	-	-	-	-
<b>Total Public Safety</b>	<b>610,373</b>	<b>551,012</b>	<b>186,391</b>	<b>(364,621)</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>\$ 610,373</b>	<b>\$ 551,012</b>	<b>\$ 186,391</b>	<b>\$ (364,621)</b>

**County of Winnebago, Illinois**

Schedule of Appropriations and Expenditures by Function and Object Class -  
Budget and Actual - Public Safety Sales Tax Fund  
Year Ended September 30, 2020

	<b>Total Expenditures</b>			<b>Variance With Final Budget - Over (Under)</b>
	<b>Budget</b>		<b>Actual</b>	
	<b>Original</b>	<b>Final</b>		
<b>Public Safety</b>				
Chief Probation Office	\$ 670,170	\$ 670,170	\$ 656,534	\$ (13,636)
County Jail	13,143,968	13,143,968	13,118,727	(25,241)
Sheriff's Office	4,069,280	4,193,145	5,141,509	948,364
Principal	610,373	551,012	185,804	(365,208)
Interest	-	-	587	587
Non-departmental	5,257,274	5,278,764	3,672,483	(1,606,281)
Total Public Safety	23,751,065	23,837,059	22,775,644	(1,061,415)
<b>Judicial</b>				
Circuit Court	486,967	486,967	389,896	(97,071)
State's Attorney	1,532,975	1,532,975	1,530,257	(2,718)
Public Defender	986,127	986,127	953,979	(32,148)
Clerk of the Circuit Court	700	700	-	(700)
Drug Court	270,657	270,657	238,531	(32,126)
Alternative Programs	467,581	467,581	372,131	(95,450)
Non-departmental	807,951	811,253	564,396	(246,857)
Total Judicial	4,552,958	4,556,260	4,049,190	(507,070)
Total Expenditures	\$ 28,304,023	\$ 28,393,319	\$ 26,824,834	\$ (1,568,485)



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



**Nonmajor Governmental Funds  
Combining Statement and Schedules**



**County of Winnebago, Illinois**

 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 September 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
<b>Assets</b>					
Cash and investments	\$ 41,748,471	\$ 10,065,260	\$ 8,281,510	\$ 29,755	\$ 60,124,996
Property taxes receivable, net	14,856,985	-	-	-	14,856,985
Other receivables	4,581,052	-	-	-	4,581,052
Receivable from other governments	5,598,226	-	1,225,913	-	6,824,139
Inventory	396,094	-	-	-	396,094
Long-term receivables, net	-	-	840,000	-	840,000
Notes receivable, net	1,026,339	-	-	-	1,026,339
	<u>\$ 68,207,167</u>	<u>\$ 10,065,260</u>	<u>\$ 10,347,423</u>	<u>\$ 29,755</u>	<u>\$ 88,649,605</u>
Total assets					
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 4,670,936	\$ -	\$ 377,241	\$ 29,640	\$ 5,077,817
Accrued payroll	379,222	-	-	115	379,337
Due to other funds	1,135,753	-	-	-	1,135,753
Unearned revenue	5,283,979	-	-	-	5,283,979
Advances from other funds	250,996	-	-	-	250,996
Contract retainage	43,752	-	43,345	-	87,097
	<u>11,764,638</u>	<u>-</u>	<u>420,586</u>	<u>29,755</u>	<u>12,214,979</u>
Total liabilities					
<b>Deferred Inflows of Resources</b>					
Property taxes levied for next period	14,370,404	-	-	-	14,370,404
Unavailable revenue	610,317	-	840,000	-	1,450,317
	<u>14,980,721</u>	<u>-</u>	<u>840,000</u>	<u>-</u>	<u>15,820,721</u>
Total deferred inflows of resources					
Total liabilities and deferred inflows of resources	<u>26,745,359</u>	<u>-</u>	<u>1,260,586</u>	<u>29,755</u>	<u>28,035,700</u>
<b>Fund Balances</b>					
Nonspendable for inventories	396,094	-	-	-	396,094
Restricted for economic development	1,924,607	-	-	-	1,924,607
Restricted for highways and streets	8,893,491	-	-	-	8,893,491
Restricted for capital projects	-	-	3,705,859	-	3,705,859
Restricted for public safety	10,061,042	-	-	-	10,061,042
Restricted for health and welfare	14,499,437	-	-	-	14,499,437
Restricted for judicial purposes	2,379,025	-	-	-	2,379,025
Restricted for equipment replacement	652,038	-	-	-	652,038
Restricted for retirement	2,947,848	-	-	-	2,947,848
Restricted for debt service	-	10,065,260	-	-	10,065,260
Restricted for foreclosure mediation	63,636	-	-	-	63,636
Restricted for animal services	259,230	-	-	-	259,230
Unrestricted:					
Assigned to animal services	653,908	-	-	-	653,908
Assigned to capital projects	-	-	5,380,978	-	5,380,978
Unassigned (deficit)	(1,268,548)	-	-	-	(1,268,548)
	<u>41,461,808</u>	<u>10,065,260</u>	<u>9,086,837</u>	<u>-</u>	<u>60,613,905</u>
Total fund balances					
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 68,207,167</u>	<u>\$ 10,065,260</u>	<u>\$ 10,347,423</u>	<u>\$ 29,755</u>	<u>\$ 88,649,605</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended September 30, 2020

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
<b>Revenues</b>				
Taxes	\$ 19,056,322	\$ 2,798,511	\$ -	\$ 21,854,833
Intergovernmental	21,057,491	-	-	21,057,491
Charges for services	11,706,887	-	4,665,240	16,372,127
Licenses and permits	1,990,640	-	-	1,990,640
Investment income	70,659	-	-	70,659
Fines and forfeitures	-	24,755	-	24,755
Miscellaneous	447,048	-	291,173	738,221
Total revenues	<u>54,329,047</u>	<u>2,823,266</u>	<u>4,956,413</u>	<u>62,108,726</u>
<b>Expenditures, Current</b>				
General government	3,400,057	-	1,524,280	4,924,337
Public safety	12,611,164	-	-	12,611,164
Highways and streets	7,266,011	-	-	7,266,011
Health and welfare	10,510,961	-	-	10,510,961
Judicial	4,614,524	-	-	4,614,524
Total expenditures, current	<u>38,402,717</u>	<u>-</u>	<u>1,524,280</u>	<u>39,926,997</u>
<b>Debt Service</b>				
Principal	1,703,975	11,477,500	2,030,312	15,211,787
Interest and fiscal charges	79,942	5,030,535	-	5,110,477
Total debt service	<u>1,783,917</u>	<u>16,508,035</u>	<u>2,030,312</u>	<u>20,322,264</u>
<b>Capital outlay</b>				
Total expenditures	<u>6,391,614</u>	<u>-</u>	<u>512,623</u>	<u>6,904,237</u>
Total expenditures	<u>46,578,248</u>	<u>16,508,035</u>	<u>4,067,215</u>	<u>67,153,498</u>
Excess of revenues over (under) expenditures	<u>7,750,799</u>	<u>(13,684,769)</u>	<u>889,198</u>	<u>(5,044,772)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	514,905	11,747,959	100,800	12,363,664
Transfers out	(4,514,383)	(378,552)	(501,400)	(5,394,335)
Property sales	272,698	-	-	272,698
Issuance of capital lease obligation	1,810,313	-	-	1,810,313
Issuance of refunding bonds	-	2,020,000	-	2,020,000
Issuance of general obligation debt	396,000	-	2,590,000	2,986,000
Premium on general obligation debt	-	590,651	548,107	1,138,758
Total other financing sources (uses)	<u>(1,520,467)</u>	<u>13,980,058</u>	<u>2,737,507</u>	<u>15,197,098</u>
Net change in fund balance	6,230,332	295,289	3,626,705	10,152,326
<b>Fund Balance, Beginning</b>	<u>35,231,476</u>	<u>9,769,971</u>	<u>5,460,132</u>	<u>50,461,579</u>
<b>Fund Balance, Ending</b>	<u>\$ 41,461,808</u>	<u>\$ 10,065,260</u>	<u>\$ 9,086,837</u>	<u>\$ 60,613,905</u>

## **SPECIAL REVENUE FUNDS**



## County of Winnebago, Illinois

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### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## County of Winnebago, Illinois

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### Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

## County of Winnebago, Illinois

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### Special Revenue Funds

**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.

**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 percent hotel/motel tax the use of which is restricted for the Reclaiming First Project.

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

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

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

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

## County of Winnebago, Illinois

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### Special Revenue Funds

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

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

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

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

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

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

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

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

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



**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
<b>Assets</b>						
Cash and investments	\$ 3,782,372	\$ 750,525	\$ 2,103	\$ 292,521	\$ 673,527	\$ 34,330
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	152,527	39,485	-	-	-	36,908
Receivable from other governments	891,754	-	-	-	-	-
Inventory	396,094	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 5,222,747</u>	<u>\$ 790,010</u>	<u>\$ 2,103</u>	<u>\$ 292,521</u>	<u>\$ 673,527</u>	<u>\$ 71,238</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>						
<b>Liabilities</b>						
Accounts payable	\$ 974,206	\$ 58,084	\$ -	\$ 10,078	\$ 22,047	\$ 14,480
Accrued payroll	-	-	1,545	757	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	1,756,843	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	<u>2,731,049</u>	<u>58,084</u>	<u>1,545</u>	<u>10,835</u>	<u>22,047</u>	<u>14,480</u>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	108,707	-	-	-	-	-
Total deferred inflows of resources	<u>108,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>2,839,756</u>	<u>58,084</u>	<u>1,545</u>	<u>10,835</u>	<u>22,047</u>	<u>14,480</u>
<b>Fund Balances</b>						
Nonspendable for inventories	396,094	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	1,986,897	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	731,926	-	281,686	-	56,758
Restricted for equipment replacement	-	-	558	-	651,480	-
Restricted for retirement	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances (deficit)	<u>2,382,991</u>	<u>731,926</u>	<u>558</u>	<u>281,686</u>	<u>651,480</u>	<u>56,758</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,222,747</u>	<u>\$ 790,010</u>	<u>\$ 2,103</u>	<u>\$ 292,521</u>	<u>\$ 673,527</u>	<u>\$ 71,238</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

Court Security Fee Fund	Victim Impact Panel Fee Fund	Maintenance and Child Support Collection Fund	Children's Waiting Room Fund	Rental Housing Fee Fund	Drug Enforcement Fund	9-1-1 Operations Fund	Probation Services Fee Fund	Neutral Site Custody Exchange Fund
\$ -	\$ -	\$ 34,230	\$ 18,234	\$ 35,226	\$ 277,547	\$ 5,791,853	\$ 825,227	\$ 38,656
-	-	-	-	-	-	-	-	-
52,869	414	3,581	9,061	-	-	-	33,776	12,372
-	-	6,190	-	-	-	1,251,101	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 52,869</u>	<u>\$ 414</u>	<u>\$ 44,001</u>	<u>\$ 27,295</u>	<u>\$ 35,226</u>	<u>\$ 277,547</u>	<u>\$ 7,042,954</u>	<u>\$ 859,003</u>	<u>\$ 51,028</u>
\$ -	\$ 3,000	\$ -	\$ 7,924	\$ 33,462	\$ -	\$ 754,483	\$ 17,032	\$ 51,028
-	-	(1,648)	-	-	-	-	-	-
26,746	3,935	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>26,746</u>	<u>6,935</u>	<u>(1,648)</u>	<u>7,924</u>	<u>33,462</u>	<u>-</u>	<u>754,483</u>	<u>17,032</u>	<u>51,028</u>
-	-	-	-	-	-	-	-	-
-	-	5,859	-	-	-	-	-	-
-	-	5,859	-	-	-	-	-	-
<u>26,746</u>	<u>6,935</u>	<u>4,211</u>	<u>7,924</u>	<u>33,462</u>	<u>-</u>	<u>754,483</u>	<u>17,032</u>	<u>51,028</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	277,547	6,288,471	841,971	-
26,123	-	39,790	19,371	1,764	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(6,521)	-	-	-	-	-	-	-
<u>26,123</u>	<u>(6,521)</u>	<u>39,790</u>	<u>19,371</u>	<u>1,764</u>	<u>277,547</u>	<u>6,288,471</u>	<u>841,971</u>	<u>-</u>
<u>\$ 52,869</u>	<u>\$ 414</u>	<u>\$ 44,001</u>	<u>\$ 27,295</u>	<u>\$ 35,226</u>	<u>\$ 277,547</u>	<u>\$ 7,042,954</u>	<u>\$ 859,003</u>	<u>\$ 51,028</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
<b>Assets</b>					
Cash and investments	\$ 94,778	\$ -	\$ 49,023	\$ 14,425	\$ 582,758
Property taxes receivable	-	-	-	-	1,950,039
Allowance for uncollectible taxes	-	-	-	-	(18,664)
Other receivables, net	-	-	1,398	880	-
Receivable from other governments	-	-	-	-	402,423
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	<u>\$ 94,778</u>	<u>\$ -</u>	<u>\$ 50,421</u>	<u>\$ 15,305</u>	<u>\$ 2,916,556</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>					
<b>Liabilities</b>					
Accounts payable	\$ 45,834	\$ -	\$ -	\$ -	\$ 132,959
Accrued payroll	-	-	-	-	82,943
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	133,421	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	<u>45,834</u>	<u>133,421</u>	<u>-</u>	<u>-</u>	<u>215,902</u>
<b>Deferred inflows of Resources</b>					
Property taxes levied for next period	-	-	-	-	1,848,030
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,848,030</u>
Total liabilities and deferred inflows of resources	<u>45,834</u>	<u>133,421</u>	<u>-</u>	<u>-</u>	<u>2,063,932</u>
<b>Fund Balances</b>					
Nonspendable for inventories	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	48,944	-	50,421	-	852,624
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	-	-	15,305	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted:					
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	(133,421)	-	-	-
Total fund balances (deficit)	<u>48,944</u>	<u>(133,421)</u>	<u>50,421</u>	<u>15,305</u>	<u>852,624</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 94,778</u>	<u>\$ -</u>	<u>\$ 50,421</u>	<u>\$ 15,305</u>	<u>\$ 2,916,556</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ -	\$ -	\$ 10,236,712	\$ 4,429,328	\$ 568,691	\$ 1,881,632	\$ 136,070	\$ 2,963,316
127,325	162,751	2,744,174	2,505,707	254,177	1,869,557	686,765	3,732,051
(1,227)	(1,571)	(26,480)	(24,120)	(2,401)	(18,039)	(6,657)	(35,956)
-	1,363	-	161,567	1,757	-	-	810
252,125	93,780	1,331,892	4,544	682	3,187	1,024	9,034
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 378,223</u>	<u>\$ 256,323</u>	<u>\$ 14,286,298</u>	<u>\$ 7,077,026</u>	<u>\$ 822,906</u>	<u>\$ 3,736,337</u>	<u>\$ 817,202</u>	<u>\$ 6,669,255</u>
\$ 43,088	\$ 1,748	\$ 295,123	\$ 132,660	\$ 39,631	\$ 6,941	\$ 14,546	\$ 161,286
2,253	10,280	171,371	77,802	-	-	-	-
25,917	182,665	-	-	-	-	-	-
-	-	464,577	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	23,801	19,951	-	-	-
<u>71,258</u>	<u>194,693</u>	<u>931,071</u>	<u>234,263</u>	<u>59,582</u>	<u>6,941</u>	<u>14,546</u>	<u>161,286</u>
121,475	155,516	2,621,827	2,388,253	237,760	1,786,066	659,086	3,560,121
251,900	-	-	15,669	1,141	-	-	-
<u>373,375</u>	<u>155,516</u>	<u>2,621,827</u>	<u>2,403,922</u>	<u>238,901</u>	<u>1,786,066</u>	<u>659,086</u>	<u>3,560,121</u>
444,633	350,209	3,552,898	2,638,185	298,483	1,793,007	673,632	3,721,407
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	4,438,841	524,423	1,943,330	-	-
-	-	-	-	-	-	-	-
-	-	10,733,400	-	-	-	143,570	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,947,848
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(66,410)	(93,886)	-	-	-	-	-	-
<u>(66,410)</u>	<u>(93,886)</u>	<u>10,733,400</u>	<u>4,438,841</u>	<u>524,423</u>	<u>1,943,330</u>	<u>143,570</u>	<u>2,947,848</u>
<u>\$ 378,223</u>	<u>\$ 256,323</u>	<u>\$ 14,286,298</u>	<u>\$ 7,077,026</u>	<u>\$ 822,906</u>	<u>\$ 3,736,337</u>	<u>\$ 817,202</u>	<u>\$ 6,669,255</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
<b>Assets</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ 11,071	\$ 213,261	\$ -
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	(19,579)	(43,202)
Other receivables, net	-	-	-	-	-	43,202
Receivable from other governments	35,776	-	205,286	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	1,026,339	-
<b>Total assets</b>	<u>\$ 35,776</u>	<u>\$ -</u>	<u>\$ 205,286</u>	<u>\$ 11,071</u>	<u>\$ 1,220,021</u>	<u>\$ -</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 12,654	\$ 47,923	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	4,548	674,900	106,438	-	-	47,693
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
<b>Total liabilities</b>	<u>4,548</u>	<u>687,554</u>	<u>154,361</u>	<u>-</u>	<u>-</u>	<u>47,693</u>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	-	150,000	-	-	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>4,548</u>	<u>687,554</u>	<u>304,361</u>	<u>-</u>	<u>-</u>	<u>47,693</u>
<b>Fund Balances</b>						
Nonspendable for inventories	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	1,220,021	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	31,228	-	-	11,071	-	-
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	(687,554)	(99,075)	-	-	(47,693)
<b>Total fund balances (deficit)</b>	<u>31,228</u>	<u>(687,554)</u>	<u>(99,075)</u>	<u>11,071</u>	<u>1,220,021</u>	<u>(47,693)</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 35,776</u>	<u>\$ -</u>	<u>\$ 205,286</u>	<u>\$ 11,071</u>	<u>\$ 1,220,021</u>	<u>\$ -</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund
\$ -	\$ 194,561	\$ 782,225	\$ -	\$ 8,278	\$ 51,489	\$ 63,447	\$ 73,721	\$ 1,090,636
-	-	1,031,818	-	-	-	-	-	539
-	-	(10,022)	-	-	-	-	-	-
-	8,833	-	-	530	74,872	585	3,338	-
264,946	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 264,946</u>	<u>\$ 203,394</u>	<u>\$ 1,804,021</u>	<u>\$ -</u>	<u>\$ 8,808</u>	<u>\$ 126,361</u>	<u>\$ 64,032</u>	<u>\$ 77,059</u>	<u>\$ 1,091,175</u>
\$ 195,784	\$ -	\$ 822,872	\$ 942	\$ -	\$ 126,361	\$ -	\$ 7,717	\$ 455,931
5,494	-	-	4,350	-	-	396	-	-
25,426	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	117,575	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>226,704</u>	<u>-</u>	<u>822,872</u>	<u>122,867</u>	<u>-</u>	<u>126,361</u>	<u>396</u>	<u>7,717</u>	<u>455,931</u>
-	-	992,270	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	992,270	-	-	-	-	-	-
<u>226,704</u>	<u>-</u>	<u>1,815,142</u>	<u>122,867</u>	<u>-</u>	<u>126,361</u>	<u>396</u>	<u>7,717</u>	<u>455,931</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	69,342	635,244
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,242	203,394	-	-	8,808	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	63,636	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(11,121)	(122,867)	-	-	-	-	-
<u>38,242</u>	<u>203,394</u>	<u>(11,121)</u>	<u>(122,867)</u>	<u>8,808</u>	<u>-</u>	<u>63,636</u>	<u>69,342</u>	<u>635,244</u>
<u>\$ 264,946</u>	<u>\$ 203,394</u>	<u>\$ 1,804,021</u>	<u>\$ -</u>	<u>\$ 8,808</u>	<u>\$ 126,361</u>	<u>\$ 64,032</u>	<u>\$ 77,059</u>	<u>\$ 1,091,175</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State's Attorney Fund	State Drug Forfeiture State's Attorney Fund	Check Offender Program Fund
<b>Assets</b>						
Cash and investments	\$ 246,954	\$ -	\$ 260,964	\$ 7,292	\$ 56,016	\$ 3,884
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	-
Receivable from other governments	8,669	835,813	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 255,623</u>	<u>\$ 835,813</u>	<u>\$ 260,964</u>	<u>\$ 7,292</u>	<u>\$ 56,016</u>	<u>\$ 3,884</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 43,700	\$ 1,734	\$ -	\$ -	\$ -
Accrued payroll	-	23,679	-	-	-	-
Due to other funds	-	37,485	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>104,864</u>	<u>1,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	-	77,041	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>77,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>181,905</u>	<u>1,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>						
Nonspendable for inventories	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	255,623	-	-	7,292	56,016	3,884
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	259,230	-	-	-
Unrestricted:						
Assigned to animal services	-	653,908	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances (deficit)	<u>255,623</u>	<u>653,908</u>	<u>259,230</u>	<u>7,292</u>	<u>56,016</u>	<u>3,884</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 255,623</u>	<u>\$ 835,813</u>	<u>\$ 260,964</u>	<u>\$ 7,292</u>	<u>\$ 56,016</u>	<u>\$ 3,884</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Special Revenue Funds  
 September 30, 2020

County Automation Fund	Public Defender Automation Fund	Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Mental Health Tax Fund	Total
\$ 531,368	\$ 2,202	\$ 34,757	\$ 1,424,787	\$ 22,629	\$ 7,799	\$ 3,148,046	\$ -	\$ 41,748,471
-	-	-	-	-	-	-	-	15,064,903
-	-	-	-	-	-	-	-	(207,918)
-	190	3,597	303,659	1,449	-	-	3,632,029	4,581,052
-	-	-	-	-	-	-	-	5,598,226
-	-	-	-	-	-	-	-	396,094
-	-	-	-	-	-	-	-	1,026,339
<u>\$ 531,368</u>	<u>\$ 2,392</u>	<u>\$ 38,354</u>	<u>\$ 1,728,446</u>	<u>\$ 24,078</u>	<u>\$ 7,799</u>	<u>\$ 3,148,046</u>	<u>\$ 3,632,029</u>	<u>\$ 68,207,167</u>
\$ 3,684	\$ -	\$ -	\$ 35,181	\$ -	\$ -	\$ 85,487	\$ 11,326	\$ 4,670,936
-	-	-	-	-	-	-	-	379,222
-	-	-	-	-	-	-	-	1,135,753
-	-	-	-	-	-	3,062,559	-	5,283,979
-	-	-	-	-	-	-	-	250,996
-	-	-	-	-	-	-	-	43,752
<u>3,684</u>	<u>-</u>	<u>-</u>	<u>35,181</u>	<u>-</u>	<u>-</u>	<u>3,148,046</u>	<u>11,326</u>	<u>11,764,638</u>
-	-	-	-	-	-	-	-	14,370,404
-	-	-	-	-	-	-	-	610,317
-	-	-	-	-	-	-	-	14,980,721
<u>3,684</u>	<u>-</u>	<u>-</u>	<u>35,181</u>	<u>-</u>	<u>-</u>	<u>3,148,046</u>	<u>11,326</u>	<u>26,745,359</u>
-	-	-	-	-	-	-	-	396,094
-	-	-	-	-	-	-	-	1,924,607
-	-	-	-	-	-	-	-	8,893,491
-	-	-	1,693,265	-	7,799	-	-	10,061,042
-	-	-	-	-	-	-	3,620,703	14,499,437
527,684	2,392	38,354	-	24,078	-	-	-	2,379,025
-	-	-	-	-	-	-	-	652,038
-	-	-	-	-	-	-	-	2,947,848
-	-	-	-	-	-	-	-	63,636
-	-	-	-	-	-	-	-	259,230
-	-	-	-	-	-	-	-	653,908
-	-	-	-	-	-	-	-	(1,268,548)
<u>527,684</u>	<u>2,392</u>	<u>38,354</u>	<u>1,693,265</u>	<u>24,078</u>	<u>7,799</u>	<u>-</u>	<u>3,620,703</u>	<u>41,461,808</u>
<u>\$ 531,368</u>	<u>\$ 2,392</u>	<u>\$ 38,354</u>	<u>\$ 1,728,446</u>	<u>\$ 24,078</u>	<u>\$ 7,799</u>	<u>\$ 3,148,046</u>	<u>\$ 3,632,029</u>	<u>\$ 68,207,167</u>



**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended September 30, 2020

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,233,687	-	-	-	-	-
Charges for services	-	515,559	47,480	48,317	391,312	413,100
Licenses and permits	-	-	-	-	-	-
Investment income	20,678	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	<u>6,254,365</u>	<u>515,559</u>	<u>47,480</u>	<u>48,317</u>	<u>391,312</u>	<u>413,100</u>
<b>Expenditures, Current</b>						
General government	-	-	51,470	55,806	212,836	-
Public safety	-	-	-	-	-	-
Highways and streets	3,760,279	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	579,737	-	-	-	342,177
Total expenditures, current	<u>3,760,279</u>	<u>579,737</u>	<u>51,470</u>	<u>55,806</u>	<u>212,836</u>	<u>342,177</u>
<b>Debt Service</b>						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	2,505,554	-	-	-	-	-
Total expenditures	<u>6,265,833</u>	<u>579,737</u>	<u>51,470</u>	<u>55,806</u>	<u>212,836</u>	<u>342,177</u>
Excess of revenues over (under) expenditure:	<u>(11,468)</u>	<u>(64,178)</u>	<u>(3,990)</u>	<u>(7,489)</u>	<u>178,476</u>	<u>70,923</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	263,504	-	-	-	-	-
Transfers out	(1,410,600)	-	-	-	-	-
Property sales	-	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-	-
Issuance of general obligation debt	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,147,096)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,158,564)</u>	<u>(64,178)</u>	<u>(3,990)</u>	<u>(7,489)</u>	<u>178,476</u>	<u>70,923</u>
<b>Fund Balances (Deficit), Beginning</b>	<u>3,541,555</u>	<u>796,104</u>	<u>4,548</u>	<u>289,175</u>	<u>473,004</u>	<u>(14,165)</u>
<b>Fund Balance (Deficit), Ending</b>	<u>\$ 2,382,991</u>	<u>\$ 731,926</u>	<u>\$ 558</u>	<u>\$ 281,686</u>	<u>\$ 651,480</u>	<u>\$ 56,758</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended September 30, 2020

<u>Court Security Fee Fund</u>	<u>Victim Impact Panel Fee Fund</u>	<u>Maintenance and Child Support Collection Fund</u>	<u>Children's Waiting Room Fund</u>	<u>Rental Housing Fee Fund</u>	<u>Drug Enforcement Fund</u>	<u>9-1-1 Operations Fund</u>	<u>Probation Services Fee Fund</u>	<u>Neutral Site Custody Exchange Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	324,927	142,780	-	-	-
586,925	4,564	66,589	111,537	-	-	3,815,999	328,397	160,260
-	-	-	-	-	-	-	-	-
-	-	-	-	-	6,428	-	-	-
<u>586,925</u>	<u>4,564</u>	<u>66,589</u>	<u>111,537</u>	<u>324,927</u>	<u>149,208</u>	<u>3,815,999</u>	<u>328,397</u>	<u>160,260</u>
-	-	-	-	328,716	-	-	-	-
-	-	-	-	-	247,265	1,869,352	219,072	160,260
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	7,000	-	93,041	-	-	-	-	-
<u>-</u>	<u>7,000</u>	<u>-</u>	<u>93,041</u>	<u>328,716</u>	<u>247,265</u>	<u>1,869,352</u>	<u>219,072</u>	<u>160,260</u>
-	-	-	-	-	-	776,926	-	-
-	-	-	-	-	-	15,038	-	-
-	-	-	-	-	-	791,964	-	-
-	-	-	-	-	-	1,155,144	25,722	-
-	7,000	-	93,041	328,716	247,265	3,816,460	244,794	160,260
<u>586,925</u>	<u>(2,436)</u>	<u>66,589</u>	<u>18,496</u>	<u>(3,789)</u>	<u>(98,057)</u>	<u>(461)</u>	<u>83,603</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
(580,754)	-	(66,589)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	591,636	-	-
-	-	-	-	-	-	-	-	-
<u>(580,754)</u>	<u>-</u>	<u>(66,589)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>591,636</u>	<u>-</u>	<u>-</u>
6,171	(2,436)	-	18,496	(3,789)	(98,057)	591,175	83,603	-
19,952	(4,085)	39,790	875	5,553	375,604	5,697,296	758,368	-
<u>\$ 26,123</u>	<u>\$ (6,521)</u>	<u>\$ 39,790</u>	<u>\$ 19,371</u>	<u>\$ 1,764</u>	<u>\$ 277,547</u>	<u>\$ 6,288,471</u>	<u>\$ 841,971</u>	<u>\$ -</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2020

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,242,601
Intergovernmental	4,336	-	-	-	1,752,482
Charges for services	121,789	22,539	15,985	8,418	5,143
Licenses and permits	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	952
Total revenues	<u>126,125</u>	<u>22,539</u>	<u>15,985</u>	<u>8,418</u>	<u>4,001,178</u>
<b>Expenditures, Current</b>					
General government	-	-	-	-	-
Public safety	155,346	-	-	-	3,173,583
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	9,356	-	-	-
Total expenditures, current	<u>155,346</u>	<u>9,356</u>	<u>-</u>	<u>-</u>	<u>3,173,583</u>
<b>Debt Service</b>					
Principal	-	-	-	-	17,919
Interest	-	-	-	-	3,059
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,978</u>
Capital outlay	-	-	-	-	140,289
Total expenditures	<u>155,346</u>	<u>9,356</u>	<u>-</u>	<u>-</u>	<u>3,334,850</u>
Excess of revenues over (under) expenditures	<u>(29,221)</u>	<u>13,183</u>	<u>15,985</u>	<u>8,418</u>	<u>666,328</u>
<b>Other Financing Sources (uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Property sales	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-
Issuance of general obligation debt	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(29,221)</u>	<u>13,183</u>	<u>15,985</u>	<u>8,418</u>	<u>666,328</u>
<b>Fund Balances (Deficit), Beginning</b>	<u>78,165</u>	<u>(146,604)</u>	<u>34,436</u>	<u>6,887</u>	<u>186,296</u>
<b>Fund Balance (Deficit), Ending</b>	<u>\$ 48,944</u>	<u>\$ (133,421)</u>	<u>\$ 50,421</u>	<u>\$ 15,305</u>	<u>\$ 852,624</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended September 30, 2020

Geographic Information System Fund	Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ -	\$ 124,372	\$ 152,434	\$ 2,579,564	\$ 2,511,386	\$ 377,112	\$ 1,761,152	\$ 565,669	\$ 3,660,409
-	281	325,917	6,368,468	1,352,310	8,153	3,187	1,024	1,049,708
348,273	279	348	585,782	292,345	862	4,038	1,297	8,398
-	-	-	690,049	-	-	-	-	-
-	-	-	9,669	-	-	-	-	-
-	25,463	50,157	8,099	-	-	-	-	156,763
<u>348,273</u>	<u>150,395</u>	<u>528,856</u>	<u>10,241,631</u>	<u>4,156,041</u>	<u>386,127</u>	<u>1,768,377</u>	<u>567,990</u>	<u>4,875,278</u>
88,452	149,028	-	-	-	-	-	-	425,037
-	-	-	-	-	-	-	-	2,297,312
-	-	-	-	3,119,188	184,248	26,957	-	175,339
-	-	-	9,055,513	-	-	-	580,623	761,028
-	-	560,328	-	-	-	-	-	931,318
<u>88,452</u>	<u>149,028</u>	<u>560,328</u>	<u>9,055,513</u>	<u>3,119,188</u>	<u>184,248</u>	<u>26,957</u>	<u>580,623</u>	<u>4,590,034</u>
-	-	-	-	826,472	-	-	-	-
-	-	-	-	60,491	-	-	-	-
-	-	-	-	886,963	-	-	-	-
-	41,756	-	125,279	1,437,999	227,791	-	-	-
<u>88,452</u>	<u>190,784</u>	<u>560,328</u>	<u>9,180,792</u>	<u>5,444,150</u>	<u>412,039</u>	<u>26,957</u>	<u>580,623</u>	<u>4,590,034</u>
<u>259,821</u>	<u>(40,389)</u>	<u>(31,472)</u>	<u>1,060,839</u>	<u>(1,288,109)</u>	<u>(25,912)</u>	<u>1,741,420</u>	<u>(12,633)</u>	<u>285,244</u>
-	-	-	100,000	-	-	-	-	-
(259,821)	-	-	-	(158,496)	-	(1,410,600)	-	-
-	-	-	-	267,333	-	-	-	-
-	-	-	-	1,218,677	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(259,821)</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>1,327,514</u>	<u>-</u>	<u>(1,410,600)</u>	<u>-</u>	<u>-</u>
-	(40,389)	(31,472)	1,160,839	39,405	(25,912)	330,820	(12,633)	285,244
-	(26,021)	(62,414)	9,572,561	4,399,436	550,335	1,612,510	156,203	2,662,604
<u>\$ -</u>	<u>\$ (66,410)</u>	<u>\$ (93,886)</u>	<u>\$ 10,733,400</u>	<u>\$ 4,438,841</u>	<u>\$ 524,423</u>	<u>\$ 1,943,330</u>	<u>\$ 143,570</u>	<u>\$ 2,947,848</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 Year Ended September 30, 2020

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	143,104	188,637	239,937	-	-	-
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	40,312	-
Other	-	-	-	-	-	-
Total revenues	<u>143,104</u>	<u>188,637</u>	<u>239,937</u>	<u>-</u>	<u>40,312</u>	<u>-</u>
<b>Expenditures, Current</b>						
General government	-	-	-	-	15,779	-
Public safety	-	715,098	264,696	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	156,927	-	-	-	-	-
Total expenditures, current	<u>156,927</u>	<u>715,098</u>	<u>264,696</u>	<u>-</u>	<u>15,779</u>	<u>-</u>
<b>Debt Service</b>						
Principal	-	74,730	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	<u>-</u>	<u>74,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	-	3,321	-	-	-	-
Total expenditures	<u>156,927</u>	<u>793,149</u>	<u>264,696</u>	<u>-</u>	<u>15,779</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(13,823)</u>	<u>(604,512)</u>	<u>(24,759)</u>	<u>-</u>	<u>24,533</u>	<u>-</u>
<b>Other Financing Sources (uses)</b>						
Transfers in	21,401	-	-	-	-	-
Transfers out	-	(88,343)	-	-	-	-
Property sales	-	-	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-	-
Issuance of general obligation debt	-	-	-	-	-	-
Total other financing sources (uses)	<u>21,401</u>	<u>(88,343)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	7,578	(692,855)	(24,759)	-	24,533	-
<b>Fund Balances (Deficit), Beginning</b>	<u>23,650</u>	<u>5,301</u>	<u>(74,316)</u>	<u>11,071</u>	<u>1,195,488</u>	<u>(47,693)</u>
<b>Fund Balance (Deficit), Ending</b>	<u>\$ 31,228</u>	<u>\$ (687,554)</u>	<u>\$ (99,075)</u>	<u>\$ 11,071</u>	<u>\$ 1,220,021</u>	<u>\$ (47,693)</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended September 30, 2020

Circuit Court Grants Fund	Circuit Clerk Electronic Citation Fund	City Election Fund	Law Library Fund	Marriage and Civil Union Fund	Hotel/Motel Tax Fund	Foreclosure Mediation Fund	Water - Baxter Street Fund	Baxter Road Special Tax Allocation Fund
\$ -	\$ -	\$ 811,180	\$ -	\$ -	\$ 638,414	\$ -	\$ -	\$ -
1,806,203	-	-	-	-	-	-	-	926,915
-	92,642	-	170,520	5,600	-	25,740	15,677	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,806,203</u>	<u>92,642</u>	<u>811,180</u>	<u>170,520</u>	<u>5,600</u>	<u>638,414</u>	<u>25,740</u>	<u>15,677</u>	<u>926,915</u>
-	46,461	822,872	-	-	638,414	57,542	-	461,179
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	102,471	-
1,662,986	-	-	207,380	4,148	-	-	-	-
<u>1,662,986</u>	<u>46,461</u>	<u>822,872</u>	<u>207,380</u>	<u>4,148</u>	<u>638,414</u>	<u>57,542</u>	<u>102,471</u>	<u>461,179</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	99	-
1,662,986	46,461	822,872	207,380	4,148	638,414	57,542	102,570	461,179
<u>143,217</u>	<u>46,181</u>	<u>(11,692)</u>	<u>(36,860)</u>	<u>1,452</u>	<u>-</u>	<u>(31,802)</u>	<u>(86,893)</u>	<u>465,736</u>
-	-	-	-	-	-	-	130,000	-
-	-	-	-	-	-	-	(105,008)	(434,172)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	24,992	(434,172)
143,217	46,181	(11,692)	(36,860)	1,452	-	(31,802)	(61,901)	31,564
<u>(104,975)</u>	<u>157,213</u>	<u>571</u>	<u>(86,007)</u>	<u>7,356</u>	<u>-</u>	<u>95,438</u>	<u>131,243</u>	<u>603,680</u>
<u>\$ 38,242</u>	<u>\$ 203,394</u>	<u>\$ (11,121)</u>	<u>\$ (122,867)</u>	<u>\$ 8,808</u>	<u>\$ -</u>	<u>\$ 63,636</u>	<u>\$ 69,342</u>	<u>\$ 635,244</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended September 30, 2020

	<b>Circuit Clerk Operation and Administration Fund</b>	<b>Animal Services Fund</b>	<b>Animal Services Donation Fund</b>	<b>Federal Forfeiture State Attorney Fund</b>	<b>State Drug Forfeiture State Attorney Fund</b>	<b>Check Offender Program Fund</b>
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	41,940	-
Charges for services	114,369	1,174,774	-	-	-	-
Licenses and permits	-	1,300,591	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	72,881	125,768	-	-	537
<b>Total revenues</b>	<b>114,369</b>	<b>2,548,246</b>	<b>125,768</b>	<b>-</b>	<b>41,940</b>	<b>537</b>
<b>Expenditures, Current</b>						
General government	-	-	-	-	-	-
Public safety	-	2,298,382	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	44,436	-	-	-	15,690	-
<b>Total expenditures, current</b>	<b>44,436</b>	<b>2,298,382</b>	<b>-</b>	<b>-</b>	<b>15,690</b>	<b>-</b>
<b>Debt Service</b>						
Principal	-	7,928	-	-	-	-
Interest	-	1,354	-	-	-	-
<b>Total debt service</b>	<b>-</b>	<b>9,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital outlay</b>	<b>-</b>	<b>-</b>	<b>69,365</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>44,436</b>	<b>2,307,664</b>	<b>69,365</b>	<b>-</b>	<b>15,690</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>69,933</b>	<b>240,582</b>	<b>56,403</b>	<b>-</b>	<b>26,250</b>	<b>537</b>
<b>Other Financing Sources (uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Property sales	-	5,365	-	-	-	-
Issuance of capital lease obligation	-	-	-	-	-	-
Issuance of general obligation debt	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>5,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>69,933</b>	<b>245,947</b>	<b>56,403</b>	<b>-</b>	<b>26,250</b>	<b>537</b>
<b>Fund Balances (Deficit), Beginning</b>	<b>185,690</b>	<b>407,961</b>	<b>202,827</b>	<b>7,292</b>	<b>29,766</b>	<b>3,347</b>
<b>Fund Balance (Deficit), Ending</b>	<b>\$ 255,623</b>	<b>\$ 653,908</b>	<b>\$ 259,230</b>	<b>\$ 7,292</b>	<b>\$ 56,016</b>	<b>\$ 3,884</b>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

Year Ended September 30, 2020

County Automation Fund	Public Defender Automation Fund	Specialty Courts Fund	Sheriff Commissary Fund	Court Appointed Special Advocate Fund	Criminal Justice Center Fitness Fund	Rebuild IL Grant Fund	Mental Health Tax Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,632,029	\$ 19,056,322
-	-	-	58,008	-	-	85,487	-	21,057,491
278,054	1,916	32,876	1,863,807	18,303	7,074	-	-	11,706,887
-	-	-	-	-	-	-	-	1,990,640
-	-	-	-	-	-	-	-	70,659
-	-	-	-	-	-	-	-	447,048
<u>278,054</u>	<u>1,916</u>	<u>32,876</u>	<u>1,921,815</u>	<u>18,303</u>	<u>7,074</u>	<u>85,487</u>	<u>3,632,029</u>	<u>54,329,047</u>
46,465	-	-	-	-	-	-	-	3,400,057
-	-	-	1,196,882	-	13,916	-	-	12,611,164
-	-	-	-	-	-	-	-	7,266,011
-	-	-	-	-	-	-	11,326	10,510,961
-	-	-	-	-	-	-	-	4,614,524
<u>46,465</u>	<u>-</u>	<u>-</u>	<u>1,196,882</u>	<u>-</u>	<u>13,916</u>	<u>-</u>	<u>11,326</u>	<u>38,402,717</u>
-	-	-	-	-	-	-	-	1,703,975
-	-	-	-	-	-	-	-	79,942
-	-	-	-	-	-	-	-	1,783,917
<u>573,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,487</u>	<u>-</u>	<u>6,391,614</u>
<u>620,273</u>	<u>-</u>	<u>-</u>	<u>1,196,882</u>	<u>-</u>	<u>13,916</u>	<u>85,487</u>	<u>11,326</u>	<u>46,578,248</u>
<u>(342,219)</u>	<u>1,916</u>	<u>32,876</u>	<u>724,933</u>	<u>18,303</u>	<u>(6,842)</u>	<u>-</u>	<u>3,620,703</u>	<u>7,750,799</u>
-	-	-	-	-	-	-	-	514,905
-	-	-	-	-	-	-	-	(4,514,383)
-	-	-	-	-	-	-	-	272,698
-	-	-	-	-	-	-	-	1,810,313
<u>396,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>396,000</u>
<u>396,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,520,467)</u>
<u>53,781</u>	<u>1,916</u>	<u>32,876</u>	<u>724,933</u>	<u>18,303</u>	<u>(6,842)</u>	<u>-</u>	<u>3,620,703</u>	<u>6,230,332</u>
<u>473,903</u>	<u>476</u>	<u>5,478</u>	<u>968,332</u>	<u>5,775</u>	<u>14,641</u>	<u>-</u>	<u>-</u>	<u>35,231,476</u>
<u>\$ 527,684</u>	<u>\$ 2,392</u>	<u>\$ 38,354</u>	<u>\$ 1,693,265</u>	<u>\$ 24,078</u>	<u>\$ 7,799</u>	<u>\$ -</u>	<u>\$ 3,620,703</u>	<u>\$ 41,461,808</u>



**County of Winnebago, Illinois**

Motor Fuel Tax Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental:				
Motor fuel tax allotments	\$ 7,309,000	\$ 7,309,000	\$ 6,233,687	\$ (1,075,313)
Investment income	-	-	20,678	20,678
Total revenues	<u>7,309,000</u>	<u>7,309,000</u>	<u>6,254,365</u>	<u>(1,054,635)</u>
<b>Expenditures, Current</b>				
Highways and streets:				
Personnel	1,080,613	1,080,613	1,078,008	(2,605)
Supplies and services	<u>2,666,000</u>	<u>2,666,000</u>	<u>2,682,271</u>	<u>16,271</u>
Total expenditures, current	<u>3,746,613</u>	<u>3,746,613</u>	<u>3,760,279</u>	<u>13,666</u>
<b>Capital Outlay</b>	<u>2,510,000</u>	<u>2,510,000</u>	<u>2,505,554</u>	<u>(4,446)</u>
Total expenditures	<u>6,256,613</u>	<u>6,256,613</u>	<u>6,265,833</u>	<u>9,220</u>
Excess of revenues over (under) expenditures	<u>1,052,387</u>	<u>1,052,387</u>	<u>(11,468)</u>	<u>(1,063,855)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	263,504	263,504	-
Transfers out	<u>(1,411,000)</u>	<u>(1,411,000)</u>	<u>(1,410,600)</u>	<u>400</u>
Total other financing sources (uses)	<u>(1,411,000)</u>	<u>(1,147,496)</u>	<u>(1,147,096)</u>	<u>400</u>
Net change in fund balance	<u>\$ (358,613)</u>	<u>\$ (95,109)</u>	<u>(1,158,564)</u>	<u>\$ (1,063,455)</u>
<b>Fund Balance, Beginning</b>			<u>3,541,555</u>	
<b>Fund Balance, Ending</b>			<u>\$ 2,382,991</u>	

**County of Winnebago, Illinois**

Document Storage Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 800,000	\$ 800,000	\$ 515,559	\$ (284,441)
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>515,559</u>	<u>(284,441)</u>
<b>Expenditures, Current</b>				
Judicial:				
Supplies and services	<u>647,780</u>	<u>629,780</u>	<u>579,737</u>	<u>(50,043)</u>
Total expenditures	<u>647,780</u>	<u>629,780</u>	<u>579,737</u>	<u>(50,043)</u>
Net change in fund balance	<u>\$ 152,220</u>	<u>\$ 170,220</u>	<u>(64,178)</u>	<u>\$ (234,398)</u>
<b>Fund Balance, Beginning</b>			<u>796,104</u>	
<b>Fund Balance, Ending</b>			<u>\$ 731,926</u>	

**County of Winnebago, Illinois**

Treasurer's Delinquent Tax Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 43,000	\$ 47,480	\$ 4,480
Total revenues	<u>43,000</u>	<u>47,480</u>	<u>4,480</u>
<b>Expenditures, Current</b>			
General government: Personnel	<u>50,836</u>	<u>51,470</u>	<u>634</u>
Total expenditures, current	<u>50,836</u>	<u>51,470</u>	<u>634</u>
Net change in fund balance	<u>\$ (7,836)</u>	<u>(3,990)</u>	<u>\$ 3,846</u>
<b>Fund Balance, Beginning</b>		<u>4,548</u>	
<b>Fund Balance, Ending</b>		<u>\$ 558</u>	

**County of Winnebago, Illinois**

Vital Records Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 47,000	\$ 48,317	\$ 1,317
Total revenues	47,000	48,317	1,317
<b>Expenditures, Current</b>			
General government:			
Personnel	31,235	24,706	(6,529)
Supplies and services	43,000	31,100	(11,900)
Total expenditures	74,235	55,806	(18,429)
Net change in fund balance	\$ (27,235)	(7,489)	\$ 19,746
<b>Fund Balance, Beginning</b>		289,175	
<b>Fund Balance, Ending</b>		\$ 281,686	

**County of Winnebago, Illinois**

Recorder's Document Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 300,000	\$ 391,312	\$ 91,312
Total revenues	<u>300,000</u>	<u>391,312</u>	<u>91,312</u>
<b>Expenditures, Current</b>			
General government:			
Supplies and services	<u>385,500</u>	<u>212,836</u>	<u>(172,664)</u>
Total expenditures, current	<u>385,500</u>	<u>212,836</u>	<u>(172,664)</u>
Net change in fund balance	<u>\$ (85,500)</u>	<u>178,476</u>	<u>\$ 263,976</u>
<b>Fund Balance, Beginning</b>		<u>473,004</u>	
<b>Fund Balance, Ending</b>		<u>\$ 651,480</u>	

**County of Winnebago, Illinois**

Court Automation Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 520,000	\$ 413,100	\$ (106,900)
Total revenues	<u>520,000</u>	<u>413,100</u>	<u>(106,900)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>343,500</u>	<u>342,177</u>	<u>(1,323)</u>
Total expenditures, current	<u>343,500</u>	<u>342,177</u>	<u>(1,323)</u>
Net change in fund balance	<u>\$ 176,500</u>	70,923	<u>\$ 105,577</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(14,165)</u>	
<b>Fund Balance, Ending</b>		<u>\$ 56,758</u>	

**County of Winnebago, Illinois**

Court Security Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	<u>\$ 370,000</u>	<u>\$ 586,925</u>	<u>\$ 216,925</u>
Total revenues	<u>370,000</u>	<u>586,925</u>	<u>216,925</u>
<b>Expenditures</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>370,000</u>	<u>586,925</u>	<u>216,925</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(370,000)</u>	<u>(580,754)</u>	<u>(210,754)</u>
Total other financing sources (uses)	<u>(370,000)</u>	<u>(580,754)</u>	<u>(210,754)</u>
Net change in fund balance	<u>\$ -</u>	<u>6,171</u>	<u>\$ 6,171</u>
<b>Fund Balance, Beginning</b>		<u>19,952</u>	
<b>Fund Balance, Ending</b>		<u>\$ 26,123</u>	

**County of Winnebago, Illinois**

Victim Impact Panel Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 7,000	\$ 4,564	\$ (2,436)
Total revenues	<u>7,000</u>	<u>4,564</u>	<u>(2,436)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Total expenditures, current	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,436)</u>	<u>\$ (2,436)</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(4,085)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (6,521)</u>	



**County of Winnebago, Illinois**

Maintenance and Child Support Collection Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 95,000	\$ 66,589	\$ (28,411)
Total revenues	<u>95,000</u>	<u>66,589</u>	<u>(28,411)</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>95,000</u>	<u>66,589</u>	<u>(28,411)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(83,000)</u>	<u>(66,589)</u>	<u>16,411</u>
Total other financing sources (uses)	<u>(83,000)</u>	<u>(66,589)</u>	<u>16,411</u>
Net change in fund balance	<u>\$ 12,000</u>	<u>-</u>	<u>\$ (12,000)</u>
<b>Fund Balance, Beginning</b>		<u>39,790</u>	
<b>Fund Balance, Ending</b>		<u>\$ 39,790</u>	

**County of Winnebago, Illinois**

Children's Waiting Room Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 126,000	\$ 111,537	\$ (14,463)
Total revenues	<u>126,000</u>	<u>111,537</u>	<u>(14,463)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	147,100	93,041	(54,059)
Total expenditures, current	<u>147,100</u>	<u>93,041</u>	<u>(54,059)</u>
Excess of revenues over (under) expenditures	<u>(21,100)</u>	<u>18,496</u>	<u>39,596</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	19,000	-	(19,000)
Total other financing sources (uses)	<u>19,000</u>	<u>-</u>	<u>(19,000)</u>
Net change in fund balance	<u>\$ (2,100)</u>	<u>18,496</u>	<u>\$ 20,596</u>
<b>Fund Balance, Beginning</b>		<u>875</u>	
<b>Fund Balance, Ending</b>		<u>\$ 19,371</u>	

**County of Winnebago, Illinois**

Rental Housing Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 330,000	\$ 324,927	\$ (5,073)
Total revenues	<u>330,000</u>	<u>324,927</u>	<u>(5,073)</u>
<b>Expenditures, Current</b>			
General government:			
Supplies and services	<u>320,000</u>	<u>328,716</u>	<u>8,716</u>
Total expenditures	<u>320,000</u>	<u>328,716</u>	<u>8,716</u>
Net change in fund balance	<u>\$ 10,000</u>	(3,789)	<u>\$ (13,789)</u>
<b>Fund Balance, Beginning</b>		<u>5,553</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,764</u>	

**County of Winnebago, Illinois**

Drug Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 195,000	\$ 142,780	\$ (52,220)
Other	-	6,428	6,428
Total revenues	<u>195,000</u>	<u>149,208</u>	<u>(45,792)</u>
<b>Expenditures, Current</b>			
Public Safety:			
Supplies and services	<u>150,000</u>	<u>247,265</u>	<u>97,265</u>
Total expenditures, current	<u>150,000</u>	<u>247,265</u>	<u>97,265</u>
Net change in fund balance	<u>\$ 45,000</u>	<u>(98,057)</u>	<u>\$ (143,057)</u>
<b>Fund Balance, Beginning</b>		<u>375,604</u>	
<b>Fund Balance, Ending</b>		<u>\$ 277,547</u>	

**County of Winnebago, Illinois**

9-1-1 Operations Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 3,700,331	\$ 3,700,331	\$ 3,815,999	\$ 115,668
Total revenues	<u>3,700,331</u>	<u>3,700,331</u>	<u>3,815,999</u>	<u>115,668</u>
<b>Expenditures, Current</b>				
Public safety:				
Supplies and services	<u>4,562,535</u>	<u>4,562,535</u>	<u>1,869,352</u>	<u>(2,693,183)</u>
Total expenditures, current	<u>4,562,535</u>	<u>4,562,535</u>	<u>1,869,352</u>	<u>(2,693,183)</u>
<b>Debt Service</b>				
Principal	<u>457,283</u>	<u>545,356</u>	<u>776,926</u>	<u>231,570</u>
Interest and fiscal charges	<u>-</u>	<u>15,038</u>	<u>15,038</u>	<u>-</u>
Total debt service	<u>457,283</u>	<u>560,394</u>	<u>791,964</u>	<u>231,570</u>
<b>Capital Outlay</b>	<u>135,000</u>	<u>135,000</u>	<u>1,155,144</u>	<u>1,020,144</u>
Total expenditures	<u>5,154,818</u>	<u>5,257,929</u>	<u>3,816,460</u>	<u>(1,441,469)</u>
Excess of revenues over (under) expenditures	<u>(1,454,487)</u>	<u>(1,557,598)</u>	<u>(461)</u>	<u>1,557,137</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of capital lease obligation	<u>-</u>	<u>-</u>	<u>591,636</u>	<u>591,636</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>591,636</u>	<u>591,636</u>
Net change in fund balance	<u>\$ (1,454,487)</u>	<u>\$ (1,557,598)</u>	<u>591,175</u>	<u>\$ 2,148,773</u>
<b>Fund Balance, Beginning</b>			<u>5,697,296</u>	
<b>Fund Balance, Ending</b>			<u>\$ 6,288,471</u>	

## County of Winnebago, Illinois

Probation Services Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 420,000	\$ 328,397	\$ (91,603)
Total revenues	<u>420,000</u>	<u>328,397</u>	<u>(91,603)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>465,050</u>	<u>219,072</u>	<u>(245,978)</u>
Total expenditures, current	<u>465,050</u>	<u>219,072</u>	<u>(245,978)</u>
<b>Capital Outlay</b>	<u>60,000</u>	<u>25,722</u>	<u>(34,278)</u>
Total expenditures	<u>525,050</u>	<u>244,794</u>	<u>(280,256)</u>
Net change in fund balance	<u>\$ (105,050)</u>	<u>83,603</u>	<u>\$ 188,653</u>
<b>Fund Balance, Beginning</b>		<u>758,368</u>	
<b>Fund Balance, Ending</b>		<u>\$ 841,971</u>	

## County of Winnebago, Illinois

Neutral Site Custody Exchange Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 120,000	\$ 160,260	\$ 40,260
Total revenues	<u>120,000</u>	<u>160,260</u>	<u>40,260</u>
<b>Expenditures, Current</b>			
Public Safety:			
Supplies and services	<u>88,000</u>	<u>160,260</u>	<u>72,260</u>
Total expenditures, current	<u>88,000</u>	<u>160,260</u>	<u>72,260</u>
Net change in fund balance	<u>\$ 32,000</u>	-	<u>\$ (32,000)</u>
<b>Fund Balance, Beginning</b>		-	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

Coroner Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Intergovernmental	\$ 5,000	\$ 4,336	\$ (664)
Charges for services	106,000	121,789	15,789
Total revenues	<u>111,000</u>	<u>126,125</u>	<u>15,125</u>
<b>Expenditures, Current</b>			
Public Safety:			
Supplies and services	111,000	155,346	44,346
Total expenditures, current	<u>111,000</u>	<u>155,346</u>	<u>44,346</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(29,221)</u>	<u>(29,221)</u>
Net change in fund balance	<u>\$ -</u>	<u>(29,221)</u>	<u>\$ (29,221)</u>
<b>Fund Balance, Beginning</b>		<u>78,165</u>	
<b>Fund Balance, Ending</b>		<u>\$ 48,944</u>	



## County of Winnebago, Illinois

Deferred Prosecution Program Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 40,000	\$ 22,539	\$ (17,461)
Total revenues	<u>40,000</u>	<u>22,539</u>	<u>(17,461)</u>
<b>Expenditures, Current</b>			
Judicial:			
Personnel	<u>59,145</u>	<u>9,356</u>	<u>(49,789)</u>
Total expenditures, current	<u>59,145</u>	<u>9,356</u>	<u>(49,789)</u>
Net change in fund balance	<u>\$ (19,145)</u>	13,183	<u>\$ 32,328</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(146,604)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (133,421)</u>	

## County of Winnebago, Illinois

Jail Medical Cost Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 16,000	\$ 15,985	\$ (15)
Total revenues	<u>16,000</u>	<u>15,985</u>	<u>(15)</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 16,000</u>	15,985	<u>\$ (15)</u>
<b>Fund Balance, Beginning</b>		<u>34,436</u>	
<b>Fund Balance, Ending</b>		<u>\$ 50,421</u>	

## County of Winnebago, Illinois

State's Attorney Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 3,000	\$ 8,418	\$ 5,418
Total revenues	3,000	8,418	5,418
<b>Expenditures, Current</b>			
None	-	-	-
Net change in fund balance	<u>\$ 3,000</u>	8,418	<u>\$ 5,418</u>
<b>Fund Balance, Beginning</b>		<u>6,887</u>	
<b>Fund Balance, Ending</b>		<u>\$ 15,305</u>	

**County of Winnebago, Illinois**

County Detention Home Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	2,268,000	\$ 2,268,000	\$ 2,242,601	\$ (25,399)
Intergovernmental	1,589,500	1,619,800	1,752,482	132,682
Charges for services	-	-	5,143	5,143
Other	3,000	3,000	952	(2,048)
Total revenues	<u>3,860,500</u>	<u>3,890,800</u>	<u>4,001,178</u>	<u>110,378</u>
<b>Expenditures, Current</b>				
Public Safety:				
Personnel	2,816,603	2,816,603	2,613,312	(203,291)
Supplies and services	651,958	638,208	560,271	(77,937)
Total expenditures, current	<u>3,468,561</u>	<u>3,454,811</u>	<u>3,173,583</u>	<u>(281,228)</u>
<b>Debt Service</b>				
Principal	-	17,919	17,919	-
Interest and fiscal charges	-	3,059	3,059	-
Total debt service	<u>-</u>	<u>20,978</u>	<u>20,978</u>	<u>-</u>
<b>Capital Outlay</b>	<u>35,000</u>	<u>183,750</u>	<u>140,289</u>	<u>(43,461)</u>
Total expenditures	<u>3,503,561</u>	<u>3,659,539</u>	<u>3,334,850</u>	<u>(324,689)</u>
Excess of revenues over (under) expenditures		<u>231,261</u>	<u>666,328</u>	<u>435,067</u>
Net change in fund balance	<u>\$ 356,939</u>	<u>\$ 231,261</u>	<u>666,328</u>	<u>\$ 435,067</u>
<b>Fund Balance, Beginning</b>			<u>186,296</u>	
<b>Fund Balance, Ending</b>			<u>\$ 852,624</u>	

## County of Winnebago, Illinois

Geographic Information System Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 370,000	\$ 348,273	\$ (21,727)
Total revenues	<u>370,000</u>	<u>348,273</u>	<u>(21,727)</u>
<b>Expenditures</b>			
General government:			
Supplies and services	95,000	88,452	(6,548)
Excess of revenues over (under) expenditures	<u>275,000</u>	<u>259,821</u>	<u>(15,179)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	(275,000)	(259,821)	15,179
Total other financing sources (uses)	<u>(275,000)</u>	<u>(259,821)</u>	<u>15,179</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

**County of Winnebago, Illinois**

Historical Museum Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 121,000	\$ 124,372	\$ 3,372
Intergovernmental	60,034	281	(59,753)
Charges for services	-	279	279
Other	50,000	25,463	(24,537)
	<u>231,034</u>	<u>150,395</u>	<u>(80,639)</u>
Total revenues			
<b>Expenditures, Current</b>			
General government:			
Personnel	94,220	83,556	(10,664)
Supplies and services	75,751	65,472	(10,279)
	<u>169,971</u>	<u>149,028</u>	<u>(20,943)</u>
Total expenditures, current			
<b>Capital Outlay</b>	<u>50,808</u>	<u>41,756</u>	<u>(9,052)</u>
Total expenditures	<u>220,779</u>	<u>190,784</u>	<u>(29,995)</u>
Net change in fund balance	<u>\$ 10,255</u>	<u>(40,389)</u>	<u>\$ (50,644)</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(26,021)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (66,410)</u>	

**County of Winnebago, Illinois**

Children's Advocacy Project Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 147,000	\$ 147,000	\$ 152,434	\$ 5,434
Intergovernmental	358,000	358,000	325,917	(32,083)
Charges for services	-	-	348	348
Other	87,000	87,000	50,157	(36,843)
Total revenues	<u>592,000</u>	<u>592,000</u>	<u>528,856</u>	<u>(63,144)</u>
<b>Expenditures, Current</b>				
Judicial:				
Personnel	539,296	442,940	504,965	62,025
Supplies and services	66,650	66,650	55,363	(11,287)
Total expenditures, current	<u>605,946</u>	<u>509,590</u>	<u>560,328</u>	<u>50,738</u>
Excess of revenues over (under) expenditures	<u>(13,946)</u>	<u>82,410</u>	<u>(31,472)</u>	<u>(113,882)</u>
Net change in fund balance	<u>\$ (13,946)</u>	<u>\$ 82,410</u>	<u>(31,472)</u>	<u>\$ (113,882)</u>
<b>Fund Balance (Deficit), Beginning</b>			<u>(62,414)</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (93,886)</u>	

**County of Winnebago, Illinois**

Health Department Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>				
Taxes	\$ 2,585,000	\$ 2,585,000	\$ 2,579,564	\$ (5,436)
Intergovernmental revenues	7,237,167	8,106,918	6,368,468	(1,738,450)
Charges for services	748,000	748,000	585,782	(162,218)
Licenses and permits	796,500	796,500	690,049	(106,451)
Investment income	-	-	9,669	9,669
Miscellaneous	10,260	10,260	8,099	(2,161)
Total revenues	<u>11,376,927</u>	<u>12,246,678</u>	<u>10,241,631</u>	<u>(2,005,047)</u>
<b>Expenditures, Current</b>				
Health and welfare:				
Personnel	7,087,828	7,525,361	5,944,407	(1,580,954)
Supplies and services	4,329,589	4,595,829	3,111,106	(1,484,723)
Total expenditures, current	<u>11,417,417</u>	<u>12,121,190</u>	<u>9,055,513</u>	<u>(3,065,677)</u>
<b>Capital Outlay</b>	<u>65,000</u>	<u>230,978</u>	<u>125,279</u>	<u>(105,699)</u>
Total expenditures	<u>11,482,417</u>	<u>12,352,168</u>	<u>9,180,792</u>	<u>(3,171,376)</u>
Excess of revenues over (under) expenditures	<u>(105,490)</u>	<u>(105,490)</u>	<u>1,060,839</u>	<u>1,166,329</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (5,490)</u>	<u>\$ (5,490)</u>	<u>1,160,839</u>	<u>\$ 1,166,329</u>
<b>Fund Balance, Beginning</b>			<u>9,572,561</u>	
<b>Fund Balance, Ending</b>			<u>\$ 10,733,400</u>	



**County of Winnebago, Illinois**

County Highway Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 2,513,000	\$ 2,513,000	\$ 2,511,386	\$ (1,614)
Intergovernmental revenues	1,670,500	1,670,500	1,352,310	(318,190)
Charges for services	-	-	292,345	292,345
Total revenues	<u>4,183,500</u>	<u>4,183,500</u>	<u>4,156,041</u>	<u>(27,459)</u>
<b>Expenditures, Current</b>				
Highway and streets:				
Personnel	2,384,851	2,384,851	2,071,539	(313,312)
Supplies and services	1,411,100	1,411,100	1,047,649	(363,451)
Total expenditures, current	<u>3,795,951</u>	<u>3,795,951</u>	<u>3,119,188</u>	<u>(676,763)</u>
<b>Debt Service</b>				
Principal	950,000	950,000	826,472	(123,528)
Interest	-	-	60,491	60,491
Total debt service	<u>950,000</u>	<u>950,000</u>	<u>886,963</u>	<u>(63,037)</u>
<b>Capital Outlay</b>	<u>260,000</u>	<u>260,000</u>	<u>1,437,999</u>	<u>1,177,999</u>
Total expenditures	<u>5,005,951</u>	<u>5,005,951</u>	<u>5,444,150</u>	<u>438,199</u>
Excess of revenues over (under) expenditures	<u>(822,451)</u>	<u>(822,451)</u>	<u>(1,288,109)</u>	<u>(465,658)</u>
<b>Other Financing Sources (Uses)</b>				
Property sales	-	-	267,333	267,333
Issuance of capital lease	-	-	1,218,677	1,218,677
Transfers out	-	(158,496)	(158,496)	-
Total other financing sources (uses)	<u>-</u>	<u>(158,496)</u>	<u>1,327,514</u>	<u>1,486,010</u>
Net change in fund balance	<u>\$ (822,451)</u>	<u>\$ (980,947)</u>	<u>39,405</u>	<u>\$ 1,020,352</u>
<b>Fund Balance, Beginning</b>			<u>4,399,436</u>	
<b>Fund Balance, Ending</b>			<u>\$ 4,438,841</u>	

## County of Winnebago, Illinois

County Bridge and Improvement Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	\$ 373,000	\$ 377,112	\$ 4,112
Intergovernmental	11,000	8,153	(2,847)
Charges for services	-	862	862
Total revenues	<u>384,000</u>	<u>386,127</u>	<u>2,127</u>
<b>Expenditures, Current</b>			
Highways and streets:			
Personnel	144,082	75,117	(68,965)
Supplies and services	<u>130,000</u>	<u>109,131</u>	<u>(20,869)</u>
Total expenditures, current	<u>274,082</u>	<u>184,248</u>	<u>(89,834)</u>
<b>Capital Outlay</b>	<u>250,000</u>	<u>227,791</u>	<u>(22,209)</u>
Total expenditures	<u>524,082</u>	<u>412,039</u>	<u>(112,043)</u>
Net change in fund balance	<u>\$ (140,082)</u>	<u>(25,912)</u>	<u>\$ 114,170</u>
<b>Fund Balance, Beginning</b>		<u>550,335</u>	
<b>Fund Balance, Ending</b>		<u>\$ 524,423</u>	

## County of Winnebago, Illinois

Federal Matching Aid Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	\$ 1,762,000	\$ 1,761,152	\$ (848)
Intergovernmental	-	3,187	3,187
Charges for services	-	4,038	4,038
Total revenues	<u>1,762,000</u>	<u>1,768,377</u>	<u>6,377</u>
<b>Expenditures, Current</b>			
Highway and streets: Supplies and services	<u>28,000</u>	<u>26,957</u>	<u>(1,043)</u>
Total expenditures, current	<u>28,000</u>	<u>26,957</u>	<u>(1,043)</u>
<b>Capital Outlay</b>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
Total expenditures	<u>528,000</u>	<u>26,957</u>	<u>(501,043)</u>
Excess of revenues over (under) expenditures	<u>1,234,000</u>	<u>1,741,420</u>	<u>507,420</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(1,411,000)</u>	<u>(1,410,600)</u>	<u>400</u>
Total other financing sources (uses)	<u>(1,411,000)</u>	<u>(1,410,600)</u>	<u>400</u>
Net change in fund balance	<u>\$ (177,000)</u>	<u>330,820</u>	<u>\$ 507,820</u>
<b>Fund Balance, Beginning</b>		<u>1,612,510</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,943,330</u>	

**County of Winnebago, Illinois**

Veterans' Assistance Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 569,000	\$ 569,000	\$ 565,669	\$ (3,331)
Intergovernmental	-	-	1,024	1,024
Other	-	-	1,297	1,297
Total revenues	<u>569,000</u>	<u>569,000</u>	<u>567,990</u>	<u>(1,010)</u>
<b>Expenditures, Current</b>				
Health and welfare: Supplies and services	<u>540,000</u>	<u>583,000</u>	<u>580,623</u>	<u>(2,377)</u>
Total expenditures, current	<u>540,000</u>	<u>583,000</u>	<u>580,623</u>	<u>(2,377)</u>
Net change in fund balance	<u>\$ 29,000</u>	<u>\$ (14,000)</u>	<u>(12,633)</u>	<u>\$ 1,367</u>
<b>Fund Balance, Beginning</b>			<u>156,203</u>	
<b>Fund Balance, Ending</b>			<u>\$ 143,570</u>	

**County of Winnebago, Illinois**

Employer Social Security Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Taxes	\$ 3,750,000	\$ 3,750,000	\$ 3,660,409	\$ (89,591)
Intergovernmental	1,134,000	1,134,000	1,049,708	(84,292)
Charges for services	-	-	8,398	8,398
Other	180,000	180,000	156,763	(23,237)
	<u>5,064,000</u>	<u>5,064,000</u>	<u>4,875,278</u>	<u>(188,722)</u>
Total revenues				
<b>Expenditures, Current</b>				
General government:				
Personnel	661,560	723,068	425,037	(298,031)
Public safety:				
Personnel	2,867,040	2,402,400	2,297,312	(105,088)
Highways and streets:				
Personnel	138,240	183,360	175,339	(8,021)
Health and welfare:				
Personnel	586,560	795,840	761,028	(34,812)
Judicial:				
Personnel	801,600	973,920	931,318	(42,602)
	<u>5,055,000</u>	<u>5,078,588</u>	<u>4,590,034</u>	<u>(488,554)</u>
Total expenditures, current				
Net change in fund balance	<u>\$ 9,000</u>	<u>\$ (14,588)</u>	285,244	<u>\$ 299,832</u>
<b>Fund Balance, Beginning</b>			<u>2,662,604</u>	
<b>Fund Balance, Ending</b>			<u>\$ 2,947,848</u>	

## County of Winnebago, Illinois

State's Attorney Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Intergovernmental	\$ 139,638	\$ 143,104	\$ 3,466
Total revenues	<u>139,638</u>	<u>143,104</u>	<u>3,466</u>
<b>Expenditures, Current</b>			
Judicial:			
Personnel	161,039	156,927	(4,112)
Total expenditures, current	<u>161,039</u>	<u>156,927</u>	<u>(4,112)</u>
Excess of revenues over (under) expenditures	<u>(21,401)</u>	<u>(13,823)</u>	<u>7,578</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	21,401	21,401	-
Total other financing sources (uses)	<u>21,401</u>	<u>21,401</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	7,578	<u>\$ 7,578</u>
<b>Fund Balance, Beginning</b>		<u>23,650</u>	
<b>Fund Balance, Ending</b>		<u>\$ 31,228</u>	

**County of Winnebago, Illinois**

Sheriff's Department Grant Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 113,260	\$ 188,637	\$ 75,377
Total revenues	<u>-</u>	<u>113,260</u>	<u>188,637</u>	<u>75,377</u>
<b>Expenditures, Current</b>				
Public safety:				
Personnel	-	-	35,238	35,238
Supplies and services	-	30,220	679,860	649,640
Total expenditures, current	<u>-</u>	<u>30,220</u>	<u>715,098</u>	<u>684,878</u>
<b>Expenditures, Debt Service</b>				
Capital lease principal	-	-	74,730	74,730
<b>Capital Outlay</b>	-	-	3,321	3,321
Excess of revenues over (under) expenditures	<u>-</u>	<u>83,040</u>	<u>(604,512)</u>	<u>(687,552)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	(88,342)	(88,343)	(1)
Total other financing sources (uses)	<u>-</u>	<u>(88,342)</u>	<u>(88,343)</u>	<u>(1)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (5,302)</u>	<u>(692,855)</u>	<u>\$ (687,553)</u>
<b>Fund Balance, Beginning</b>			<u>5,301</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (687,554)</u>	

## County of Winnebago, Illinois

Probation Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 402,424	\$ 239,937	\$ (162,487)
Total revenues	<u>402,424</u>	<u>239,937</u>	<u>(162,487)</u>
<b>Expenditures, Current</b>			
Public safety:			
Supplies and services	<u>402,424</u>	<u>264,696</u>	<u>(137,728)</u>
Total expenditures, current	<u>402,424</u>	<u>264,696</u>	<u>(137,728)</u>
Net change in fund balance	<u>\$ -</u>	<u>(24,759)</u>	<u>\$ (24,759)</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(74,316)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (99,075)</u>	



## County of Winnebago, Illinois

Community Development Grants Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Investment income	<u>\$ 35,000</u>	<u>\$ 40,312</u>	<u>\$ 5,312</u>
Total revenues	<u>35,000</u>	<u>40,312</u>	<u>5,312</u>
<b>Expenditures</b>			
General government:			
Supplies and services	<u>20,000</u>	<u>15,779</u>	<u>(4,221)</u>
Total expenditures	<u>20,000</u>	<u>15,779</u>	<u>(4,221)</u>
Net change in fund balance	<u>\$ 15,000</u>	<u>24,533</u>	<u>\$ 9,533</u>
<b>Fund Balance, Beginning</b>		<u>1,195,488</u>	
<b>Total Fund Balance, Ending</b>		<u>\$ 1,220,021</u>	

**County of Winnebago, Illinois**

Circuit Court Grants Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$ 3,044,000</u>	<u>\$ 1,806,203</u>	<u>\$ (1,237,797)</u>
Total revenues	<u>3,044,000</u>	<u>1,806,203</u>	<u>(1,237,797)</u>
<b>Expenditures, Current</b>			
Judicial:			
Personnel	382,300	280,742	(101,558)
Supplies and services	<u>2,661,145</u>	<u>1,382,244</u>	<u>(1,278,901)</u>
Total expenditures, current	<u>3,043,445</u>	<u>1,662,986</u>	<u>(1,380,459)</u>
Net change in fund balance	<u>\$ 555</u>	<u>143,217</u>	<u>\$ 142,662</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(104,975)</u>	
<b>Fund Balance, Ending</b>		<u>\$ 38,242</u>	

## County of Winnebago, Illinois

Circuit Clerk Electronic Citation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 45,000	\$ 92,642	\$ 47,642
Total revenues	45,000	92,642	47,642
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	98,000	46,461	(51,539)
Total expenditures, current	98,000	46,461	(51,539)
Net change in fund balance	<u>\$ (53,000)</u>	46,181	<u>\$ 99,181</u>
<b>Fund Balance, Beginning</b>		<u>157,213</u>	
<b>Fund Balance, Ending</b>		<u>\$ 203,394</u>	

## County of Winnebago, Illinois

City Election Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 768,300	\$ 811,180	\$ 42,880
Total revenues	<u>768,300</u>	<u>811,180</u>	<u>42,880</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	<u>768,300</u>	<u>822,872</u>	<u>54,572</u>
Total expenditures, current	<u>768,300</u>	<u>822,872</u>	<u>54,572</u>
Net change in fund balance	<u>\$ -</u>	<u>(11,692)</u>	<u>\$ (11,692)</u>
<b>Fund Balance, Beginning</b>		<u>571</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (11,121)</u>	

## County of Winnebago, Illinois

Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 208,000	\$ 170,520	\$ (37,480)
Total revenues	<u>208,000</u>	<u>170,520</u>	<u>(37,480)</u>
<b>Expenditures, Current</b>			
Judicial:			
Personnel	103,935	109,983	6,048
Supplies and services	<u>103,200</u>	<u>97,397</u>	<u>(5,803)</u>
Total expenditures, current	<u>207,135</u>	<u>207,380</u>	<u>245</u>
Net change in fund balance	<u>\$ 865</u>	<u>(36,860)</u>	<u>\$ (37,725)</u>
<b>Fund Balance (Deficit), Beginning</b>		<u>(86,007)</u>	
<b>Fund Balance (Deficit), Ending</b>		<u>\$ (122,867)</u>	

## County of Winnebago, Illinois

Marriage and Civil Union Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 6,000	\$ 5,600	\$ (400)
Total revenues	<u>6,000</u>	<u>5,600</u>	<u>(400)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>9,000</u>	<u>4,148</u>	<u>(4,852)</u>
Total expenditures, current	<u>9,000</u>	<u>4,148</u>	<u>(4,852)</u>
Net change in fund balance	<u>\$ (3,000)</u>	1,452	<u>\$ 4,452</u>
<b>Fund Balance, Beginning</b>		<u>7,356</u>	
<b>Fund Balance, Ending</b>		<u>\$ 8,808</u>	

## County of Winnebago, Illinois

Hotel/Motel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Other taxes	\$ 900,000	\$ 638,414	\$ (261,586)
Total revenues	<u>900,000</u>	<u>638,414</u>	<u>(261,586)</u>
<b>Expenditures, Current</b>			
General government:			
Supplies and services	<u>900,000</u>	<u>638,414</u>	<u>(261,586)</u>
Total expenditures, current	<u>900,000</u>	<u>638,414</u>	<u>(261,586)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

Foreclosure Mediation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 45,000	\$ 25,740	\$ (19,260)
Total revenues	<u>45,000</u>	<u>25,740</u>	<u>(19,260)</u>
<b>Expenditures, Current</b>			
General government:			
Personnel	72,970	52,934	(20,036)
Supplies and services	<u>55,300</u>	<u>4,608</u>	<u>(50,692)</u>
Total expenditures, current	<u>128,270</u>	<u>57,542</u>	<u>(70,728)</u>
Net change in fund balance	<u>\$ (83,270)</u>	(31,802)	<u>\$ 51,468</u>
<b>Fund Balance, Beginning</b>		<u>95,438</u>	
<b>Fund Balance, Ending</b>		<u>\$ 63,636</u>	



**County of Winnebago, Illinois**

Water-Baxter Street Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 16,000	\$ 16,000	\$ 15,677	\$ (323)
Total revenues	<u>16,000</u>	<u>16,000</u>	<u>15,677</u>	<u>(323)</u>
<b>Expenditures, Current</b>				
Health and welfare:	-			
Personnel	-	20,000	3,959	(16,041)
Supplies and services	-	113,500	98,512	(14,988)
Total expenditures, current	<u>-</u>	<u>133,500</u>	<u>102,471</u>	<u>(31,029)</u>
<b>Capital Outlay</b>	<u>-</u>	<u>-</u>	<u>99</u>	<u>99</u>
Total expenditures	<u>-</u>	<u>133,500</u>	<u>102,570</u>	<u>(30,930)</u>
Excess of revenues over (under) expenditures	<u>16,000</u>	<u>(117,500)</u>	<u>(86,893)</u>	<u>30,607</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	130,000	130,000
Transfers out	-	(105,008)	(105,008)	-
Total other financing sources (uses)	<u>-</u>	<u>(105,008)</u>	<u>24,992</u>	<u>130,000</u>
Net change in fund balance	<u>\$ 16,000</u>	<u>\$ (222,508)</u>	<u>(61,901)</u>	<u>\$ 160,607</u>
<b>Fund Balance, Beginning</b>			<u>131,243</u>	
<b>Fund Balance, Ending</b>			<u>\$ 69,342</u>	

## County of Winnebago, Illinois

Baxter Road Special Tax Allocation

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 1,200,000	\$ 926,915	\$ (273,085)
Total revenues	<u>1,200,000</u>	<u>926,915</u>	<u>(273,085)</u>
<b>Expenditures</b>			
General government:			
Supplies and services	<u>600,000</u>	<u>461,179</u>	<u>(138,821)</u>
Total expenditures	<u>600,000</u>	<u>461,179</u>	<u>(138,821)</u>
Excess of revenues over (under) expenditures	<u>600,000</u>	<u>465,736</u>	<u>(134,264)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	<u>(605,000)</u>	<u>(434,172)</u>	<u>170,828</u>
Total other financing sources (uses)	<u>(605,000)</u>	<u>(434,172)</u>	<u>170,828</u>
Net change in fund balance	<u>\$ (5,000)</u>	31,564	<u>\$ 36,564</u>
<b>Fund Balance, Beginning</b>		<u>603,680</u>	
<b>Fund Balance, Ending</b>		<u>\$ 635,244</u>	

**County of Winnebago, Illinois**

Circuit Clerk Operation and Administration Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 51,000	\$ 51,000	\$ 114,369	\$ 63,369
Total revenues	<u>51,000</u>	<u>51,000</u>	<u>114,369</u>	<u>63,369</u>
<b>Expenditures, Current</b>				
Judicial:				
Supplies and services	<u>60,000</u>	<u>78,000</u>	<u>44,436</u>	<u>(33,564)</u>
Total expenditures, current	<u>60,000</u>	<u>78,000</u>	<u>44,436</u>	<u>(33,564)</u>
Net change in fund balance	<u>\$ (9,000)</u>	<u>\$ (27,000)</u>	<u>69,933</u>	<u>\$ 96,933</u>
<b>Fund Balance, Beginning</b>			<u>185,690</u>	
<b>Fund Balance, Ending</b>			<u>\$ 255,623</u>	

**County of Winnebago, Illinois**

Animal Services Fund  
Schedule of Revenues, Expenses and Changes in Net Position  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,174,774	\$ 74,774
Licenses and permits	1,325,000	1,325,000	1,300,591	(24,409)
Other	45,000	45,000	72,881	27,881
Total revenues	<u>2,470,000</u>	<u>2,470,000</u>	<u>2,548,246</u>	<u>78,246</u>
<b>Expenditures, Current</b>				
Public Safety:				
Personnel	1,780,206	1,780,206	1,730,640	(49,566)
Supplies and services	642,755	642,755	567,742	(75,013)
Total expenditures, current	<u>2,422,961</u>	<u>2,422,961</u>	<u>2,298,382</u>	<u>(124,579)</u>
<b>Debt Service</b>				
Principal	-	7,928	7,928	-
Interest and fiscal charges	-	1,354	1,354	-
Total debt service	<u>-</u>	<u>9,282</u>	<u>9,282</u>	<u>-</u>
<b>Capital Outlay</b>	<u>90,800</u>	<u>90,800</u>	<u>-</u>	<u>(90,800)</u>
Total expenditures	<u>2,513,761</u>	<u>2,523,043</u>	<u>2,307,664</u>	<u>(215,379)</u>
Excess of revenues over (under) expenditures	<u>(43,761)</u>	<u>(53,043)</u>	<u>240,582</u>	<u>293,625</u>
<b>Other Financing Sources (Uses)</b>				
Sale of property	-	-	5,365	5,365
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,365</u>	<u>5,365</u>
Net change in fund balance	<u>\$ (43,761)</u>	<u>\$ (53,043)</u>	<u>245,947</u>	<u>\$ 298,990</u>
<b>Fund Balance, Beginning</b>			<u>407,961</u>	
<b>Fund Balance, Ending</b>			<u>\$ 653,908</u>	

**County of Winnebago, Illinois**

Animal Services Donation Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Other	\$ 20,000	\$ 20,000	\$ 125,768	\$ 105,768
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>125,768</u>	<u>105,768</u>
<b>Expenditures, Current</b>				
None	-	-	-	-
<b>Capital Outlay</b>	-	100,000	69,365	(30,635)
Total expenditures	<u>-</u>	<u>100,000</u>	<u>69,365</u>	<u>(30,635)</u>
Net change in fund balance	<u>\$ 20,000</u>	<u>\$ (80,000)</u>	56,403	<u>\$ 136,403</u>
<b>Fund Balance, Beginning</b>			<u>202,827</u>	
<b>Fund Balance, Ending</b>			<u>\$ 259,230</u>	

## County of Winnebago, Illinois

Federal Forfeiture State Attorney Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	20,000	-	(20,000)
Total expenditures, current	20,000	-	(20,000)
Excess of revenues over (under) expenditures	(20,000)	-	20,000
<b>Other Financing Sources (Uses)</b>			
Transfers in	20,000	-	(20,000)
Total other financing sources (uses)	20,000	-	(20,000)
Net change in fund balance	\$ -	-	\$ -
<b>Fund Balance, Beginning</b>		7,292	
<b>Fund Balance, Ending</b>		\$ 7,292	

## County of Winnebago, Illinois

State Drug Forfeiture State Attorney Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Intergovernmental	\$ 40,000	\$ 41,940	\$ 1,940
Total revenues	40,000	41,940	1,940
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	43,000	15,690	(27,310)
Total expenditures, current	43,000	15,690	(27,310)
Net change in fund balance	<u>\$ (3,000)</u>	26,250	<u>\$ 29,250</u>
<b>Fund Balance, Beginning</b>		<u>29,766</u>	
<b>Fund Balance, Ending</b>		<u>\$ 56,016</u>	

## County of Winnebago, Illinois

Check Offender Program Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Other	<u>\$ 1,000</u>	<u>\$ 537</u>	<u>\$ (463)</u>
Total revenues	<u>1,000</u>	<u>537</u>	<u>(463)</u>
<b>Expenditures, Current</b>			
Judicial:			
Supplies and services	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total expenditures, current	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>537</u>	<u>\$ 537</u>
<b>Fund Balance, Beginning</b>		<u>3,347</u>	
<b>Fund Balance, Ending</b>		<u>\$ 3,884</u>	



## County of Winnebago, Illinois

County Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Charges for services	\$ 150,000	\$ 278,054	\$ 128,054
Total revenues	150,000	278,054	128,054
<b>Expenditures, Current</b>			
General government:			
Supplies and services	-	46,465	46,465
Total expenditures, current	-	46,465	46,465
<b>Capital Outlay</b>			
Total expenditures	300,000	573,808	273,808
Excess of revenues over (under) expenditures	(150,000)	(342,219)	(192,219)
<b>Other Financing Sources (Uses)</b>			
Issuance of general obligation debt	-	396,000	396,000
Total other financing sources (uses)	-	396,000	396,000
Net change in fund balance	<u>\$ (150,000)</u>	53,781	<u>\$ 203,781</u>
<b>Fund Balance, Beginning</b>		<u>473,903</u>	
<b>Total Fund Balance, Ending</b>		<u>\$ 527,684</u>	

## County of Winnebago, Illinois

Public Defender Automation Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	<u>\$ 1,000</u>	<u>\$ 1,916</u>	<u>\$ 916</u>
Total revenues	<u>1,000</u>	<u>1,916</u>	<u>916</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,000</u>	<u>1,916</u>	<u>\$ 916</u>
<b>Fund Balance, Beginning</b>		<u>476</u>	
<b>Fund Balance, Ending</b>		<u>\$ 2,392</u>	

## County of Winnebago, Illinois

Specialty Courts Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	<u>\$ 16,000</u>	<u>\$ 32,876</u>	<u>\$ 16,876</u>
Total revenues	<u>16,000</u>	<u>32,876</u>	<u>16,876</u>
<b>Expenditures, Current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 16,000</u>	<u>32,876</u>	<u>\$ 16,876</u>
<b>Fund Balance, Beginning</b>		<u>5,478</u>	
<b>Fund Balance, Ending</b>		<u>\$ 38,354</u>	

## County of Winnebago, Illinois

Sheriff Commissary Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 58,008	\$ 58,008
Charges for services	1,446,000	1,863,807	417,807
Total revenues	<u>1,446,000</u>	<u>1,921,815</u>	<u>475,815</u>
<b>Expenditures, Current</b>			
Public Safety:			
Supplies and services	700,000	1,196,882	496,882
Total expenditures, current	<u>700,000</u>	<u>1,196,882</u>	<u>496,882</u>
Net change in fund balance	<u>\$ 746,000</u>	724,933	<u>\$ (21,067)</u>
<b>Fund Balance, Beginning</b>		<u>968,332</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,693,265</u>	

## County of Winnebago, Illinois

Court Appointed Special Advocate Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	\$ 22,000	\$ 18,303	\$ (3,697)
Total revenues	<u>22,000</u>	<u>18,303</u>	<u>18,303</u>
<b>Expenditures, current</b>			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 22,000</u>	18,303	<u>\$ 18,303</u>
<b>Fund Balance, Beginning</b>		<u>5,775</u>	
<b>Fund Balance, Ending</b>		<u>\$ 24,078</u>	

## County of Winnebago, Illinois

Criminal Justice Center Fitness Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Charges for services	<u>\$ 6,000</u>	<u>\$ 7,074</u>	<u>\$ 1,074</u>
Total revenues	<u>6,000</u>	<u>7,074</u>	<u>1,074</u>
<b>Expenditures, Current</b>			
Public Safety:			
Supplies and services	<u>4,000</u>	<u>13,916</u>	<u>9,916</u>
Total expenditures, current	<u>4,000</u>	<u>13,916</u>	<u>9,916</u>
Net change in fund balance	<u>\$ 2,000</u>	<u>(6,842)</u>	<u>\$ (8,842)</u>
<b>Fund Balance, Beginning</b>		<u>14,641</u>	
<b>Fund Balance, Ending</b>		<u>\$ 7,799</u>	

**County of Winnebago, Illinois**

Mental Health Tax Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Other taxes	\$ -	\$ -	\$ 3,632,029	\$ 3,632,029
Total revenues	-	-	3,632,029	3,632,029
<b>Expenditures, Current</b>				
Judicial:				
Supplies and services	-	45,000	11,326	(33,674)
Total expenditures, current	-	45,000	11,326	(33,674)
Net change in fund balance	<u>\$ -</u>	<u>\$ (45,000)</u>	3,620,703	<u>\$ 3,665,703</u>
<b>Fund Balance, Beginning</b>			-	
<b>Fund Balance, Ending</b>			<u>\$ 3,620,703</u>	

## **Debt Service Funds**



## County of Winnebago, Illinois

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### Debt Service Funds

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

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

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

**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.

**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.

## County of Winnebago, Illinois

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### Debt Service Funds

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

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

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

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

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

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

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

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

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



**County of Winnebago, Illinois**Combining Balance Sheet -  
Nonmajor Debt Service Funds  
September 30, 2020

	<b>2012A General Obligation Refunding Bonds Fund</b>	<b>2012C General Obligation Refunding Bonds Fund</b>	<b>2012D General Obligation Refunding Bonds Fund</b>	<b>2012F Debt Certificate Fund</b>	<b>2012G Debt Certificate Fund</b>
<b>Assets</b>					
Cash and investments	\$ 57,470	\$ 254,076	\$ 1,044,468	\$ 372,300	\$ 147,983
Total assets	<u>\$ 57,470</u>	<u>\$ 254,076</u>	<u>\$ 1,044,468</u>	<u>\$ 372,300</u>	<u>\$ 147,983</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
None	-	-	-	-	-
<b>Fund Balances</b>					
Restricted for debt service	<u>57,470</u>	<u>254,076</u>	<u>1,044,468</u>	<u>372,300</u>	<u>147,983</u>
Total fund balances	<u>57,470</u>	<u>254,076</u>	<u>1,044,468</u>	<u>372,300</u>	<u>147,983</u>
Total liabilities and fund balances	<u>\$ 57,470</u>	<u>\$ 254,076</u>	<u>\$ 1,044,468</u>	<u>\$ 372,300</u>	<u>\$ 147,983</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Debt Service Funds  
 September 30, 2020

<b>2013A Series Refunding Bonds Fund</b>	<b>2013B Series Refunding Bonds Fund</b>	<b>2013C Series Refunding Bonds Fund</b>	<b>2013E Debt Certificates Fund</b>	<b>2016A Refunding Bonds Fund</b>	<b>2016D Refunding Bonds Fund</b>	<b>2016E General Obligation Refunding Bonds Fund</b>	<b>2017B General Obligation Refunding Bonds Fund</b>
\$ 3,342,975	\$ 950,072	\$ 505	\$ 428	\$ 49,700	\$ 502,850	\$ 328,975	\$ 717,798
<u>\$ 3,342,975</u>	<u>\$ 950,072</u>	<u>\$ 505</u>	<u>\$ 428</u>	<u>\$ 49,700</u>	<u>\$ 502,850</u>	<u>\$ 328,975</u>	<u>\$ 717,798</u>
-	-	-	-	-	-	-	-
<u>3,342,975</u>	<u>950,072</u>	<u>505</u>	<u>428</u>	<u>49,700</u>	<u>502,850</u>	<u>328,975</u>	<u>717,798</u>
<u>3,342,975</u>	<u>950,072</u>	<u>505</u>	<u>428</u>	<u>49,700</u>	<u>502,850</u>	<u>328,975</u>	<u>717,798</u>
<u>\$ 3,342,975</u>	<u>\$ 950,072</u>	<u>\$ 505</u>	<u>\$ 428</u>	<u>\$ 49,700</u>	<u>\$ 502,850</u>	<u>\$ 328,975</u>	<u>\$ 717,798</u>

**County of Winnebago, Illinois**Combining Balance Sheet -  
Nonmajor Debt Service Funds  
September 30, 2020

	<b>2017C General Obligation Refunding Bonds Fund</b>	<b>2018 Pension Bonds Fund</b>	<b>2020A General Obligation Debt Certificates Fund</b>	<b>2020B General Obligation Refunding Bonds Fund</b>	<b>Total</b>
<b>Assets</b>					
Cash and investments	\$ 828,977	\$ 1,032,978	\$ 64,625	\$ 369,080	\$ 10,065,260
Total assets	<u>\$ 828,977</u>	<u>\$ 1,032,978</u>	<u>\$ 64,625</u>	<u>\$ 369,080</u>	<u>\$ 10,065,260</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
None	-	-	-	-	-
<b>Fund Balances</b>					
Restricted for debt service	828,977	1,032,978	64,625	369,080	10,065,260
Total fund balances	<u>828,977</u>	<u>1,032,978</u>	<u>64,625</u>	<u>369,080</u>	<u>10,065,260</u>
Total liabilities and fund balances	<u>\$ 828,977</u>	<u>\$ 1,032,978</u>	<u>\$ 64,625</u>	<u>\$ 369,080</u>	<u>\$ 10,065,260</u>



**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 Nonmajor Debt Service Funds  
 Year Ended September 30, 2020

	2010 Debt Certificate Fund	2012A General Obligation Refunding Bonds Fund	2012B General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund	2012D General Obligation Refunding Bonds Fund	2012E Debt Certificate Fund	2012F Debt Certificate Fund
<b>Revenues</b>							
Taxes	\$ 296,212	\$ 57,562	\$ -	\$ 273,078	\$ -	\$ 324,634	\$ -
Fines and forfeitures	24,755	-	-	-	-	-	-
Total revenues	320,967	57,562	-	273,078	-	324,634	-
<b>Expenditures, Current</b>							
None	-	-	-	-	-	-	-
<b>Expenditures, Debt Service</b>							
Bond principal	200,000	52,500	465,000	225,000	955,000	295,000	-
Interest and fiscal charges	114,447	4,539	6,975	41,453	107,603	29,634	124,172
Total expenditures	314,447	57,039	471,975	266,453	1,062,603	324,634	124,172
Excess of revenues over expenditures	6,520	523	(471,975)	6,625	(1,062,603)	-	(124,172)
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	-	1,082,850	-	434,172
Transfers out	(364,980)	-	-	-	-	-	-
Issuance of refunding bonds	-	-	-	-	-	-	-
Premium on general obligation debt	-	-	-	-	-	-	-
Total other financing sources (uses)	(364,980)	-	-	-	1,082,850	-	434,172
Net change in fund balances	(358,460)	523	(471,975)	6,625	20,247	-	310,000
<b>Fund Balances, Beginning</b>	358,460	56,947	471,975	247,451	1,024,221	-	62,300
<b>Fund Balances, Ending</b>	\$ -	\$ 57,470	\$ -	\$ 254,076	\$ 1,044,468	\$ -	\$ 372,300



**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 Nonmajor Debt Service Funds  
 Year Ended September 30, 2020

2012G Debt Certificate Fund	2013A Series Refunding Bonds Fund	2013B Series Refunding Bonds Fund	2013C Series Refunding Bonds Fund	2013E Debt Certificates Fund	2015A Debt Certificates Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2016E General Obligation Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund
\$ -	\$ -	\$ -	\$ 703,478	\$ 338,297	\$ 387,150	\$ -	\$ -	\$ -	\$ 418,100
-	-	-	-	-	-	-	-	-	-
-	-	-	703,478	338,297	387,150	-	-	-	418,100
-	-	-	-	-	-	-	-	-	-
-	3,065,000	880,000	525,000	245,000	310,000	-	-	-	405,000
50,828	1,247,678	124,628	178,478	93,297	77,150	100,150	124,950	657,200	13,100
50,828	4,312,678	1,004,628	703,478	338,297	387,150	100,150	124,950	657,200	418,100
(50,828)	(4,312,678)	(1,004,628)	-	-	-	(100,150)	(124,950)	(657,200)	-
170,400	3,936,378	1,006,000	-	-	-	113,722	564,950	657,200	-
-	-	-	-	-	-	(13,572)	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
170,400	3,936,378	1,006,000	-	-	-	100,150	564,950	657,200	-
119,572	(376,300)	1,372	-	-	-	-	440,000	-	-
28,411	3,719,275	948,700	505	428	-	49,700	62,850	328,975	-
<u>\$ 147,983</u>	<u>\$ 3,342,975</u>	<u>\$ 950,072</u>	<u>\$ 505</u>	<u>\$ 428</u>	<u>\$ -</u>	<u>\$ 49,700</u>	<u>\$ 502,850</u>	<u>\$ 328,975</u>	<u>\$ -</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 Nonmajor Debt Service Funds  
 Year Ended September 30, 2020

	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund	2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	Total
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,798,511
Fines and forfeitures	-	-	-	-	-	24,755
Total revenues	-	-	-	-	-	2,823,266
<b>Expenditures, Current</b>						
None	-	-	-	-	-	-
<b>Expenditures, Debt Service</b>						
Bond principal	650,000	630,000	200,000	-	2,375,000	11,477,500
Interest and fiscal charges	62,850	325,300	1,379,177	98,218	68,708	5,030,535
Total expenditures	712,850	955,300	1,579,177	98,218	2,443,708	16,508,035
Excess of revenues over expenditures	(712,850)	(955,300)	(1,579,177)	(98,218)	(2,443,708)	(13,684,769)
<b>Other Financing Sources (Uses)</b>						
Transfers in	732,350	963,250	1,721,707	-	364,980	11,747,959
Transfers out	-	-	-	-	-	(378,552)
Issuance of refunding bonds	-	-	-	-	2,020,000	2,020,000
Premium on general obligation debt	-	-	-	162,843	427,808	590,651
Total other financing sources (uses)	732,350	963,250	1,721,707	162,843	2,812,788	13,980,058
Net change in fund balances	19,500	7,950	142,530	64,625	369,080	295,289
<b>Fund Balances, Beginning</b>	698,298	821,027	890,448	-	-	9,769,971
<b>Fund Balances, Ending</b>	<u>\$ 717,798</u>	<u>\$ 828,977</u>	<u>\$ 1,032,978</u>	<u>\$ 64,625</u>	<u>\$ 369,080</u>	<u>\$ 10,065,260</u>

## County of Winnebago, Illinois

2010 Debt Certificate Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	\$ 296,000	\$ 296,212	\$ 212
Fines and forfeitures	20,000	24,755	4,755
Total revenues	<u>316,000</u>	<u>320,967</u>	<u>4,967</u>
<b>Expenditures, Debt Service</b>			
Bond principal	200,000	200,000	-
Interest and fiscal charges	94,750	114,447	19,697
Total expenditures, debt service	<u>294,750</u>	<u>314,447</u>	<u>19,697</u>
Excess of revenues over (under) expenditures	<u>21,250</u>	<u>6,520</u>	<u>(14,730)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers out	-	(364,980)	(364,980)
Total other financing sources (uses)	<u>-</u>	<u>(364,980)</u>	<u>(364,980)</u>
Net change in fund balance	<u>\$ 21,250</u>	<u>(358,460)</u>	<u>\$ (379,710)</u>
<b>Fund Balance, Beginning</b>		<u>358,460</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

2012A General Obligation Refunding Bonds Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 58,000	\$ 57,562	\$ (438)
Total revenues	<u>58,000</u>	<u>57,562</u>	<u>(438)</u>
<b>Expenditures, Debt Service</b>			
Bond principal	52,966	52,500	(466)
Interest and fiscal charges	<u>4,881</u>	<u>4,539</u>	<u>(342)</u>
Total expenditures, debt service	<u>57,847</u>	<u>57,039</u>	<u>(808)</u>
Net change in fund balance	<u>\$ 153</u>	523	<u>\$ 370</u>
<b>Fund Balance, Beginning</b>		<u>56,947</u>	
<b>Fund Balance, Ending</b>		<u>\$ 57,470</u>	

## County of Winnebago, Illinois

2012B General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	465,000	465,000	-
Interest and fiscal charges	<u>7,000</u>	<u>6,975</u>	<u>(25)</u>
Total expenditures, debt service	<u>472,000</u>	<u>471,975</u>	<u>(25)</u>
Net change in fund balance	<u>\$ (472,000)</u>	<u>(471,975)</u>	<u>\$ 25</u>
<b>Fund Balance, Beginning</b>		<u>471,975</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

2012C General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 273,000	\$ 273,078	\$ 78
Total revenues	<u>273,000</u>	<u>273,078</u>	<u>78</u>
<b>Expenditures, Debt Service</b>			
Bond principal	225,000	225,000	-
Interest and fiscal charges	41,775	41,453	(322)
Total expenditures, debt service	<u>266,775</u>	<u>266,453</u>	<u>(322)</u>
Net change in fund balance	<u>\$ 6,225</u>	6,625	<u>\$ 400</u>
<b>Fund Balance, Beginning</b>		<u>247,451</u>	
<b>Fund Balance, Ending</b>		<u>\$ 254,076</u>	

## County of Winnebago, Illinois

2012D General Obligation Refunding Bonds Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual  
Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	955,000	955,000	-
Interest and fiscal charges	107,925	107,603	(322)
Total expenditures, debt service	<u>1,062,925</u>	<u>1,062,603</u>	<u>(322)</u>
Excess of revenues (under) expenditures	<u>(1,062,925)</u>	<u>(1,062,603)</u>	<u>322</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	<u>1,083,000</u>	<u>1,082,850</u>	<u>(150)</u>
Total other financing sources (uses)	<u>1,083,000</u>	<u>1,082,850</u>	<u>(150)</u>
Net change in fund balance	<u>\$ 20,075</u>	20,247	<u>\$ 172</u>
<b>Fund Balance, Beginning</b>		<u>1,024,221</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,044,468</u>	

## County of Winnebago, Illinois

2012E Debt Certificate Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 325,000	\$ 324,634	\$ (366)
Total revenues	<u>325,000</u>	<u>324,634</u>	<u>(366)</u>
<b>Expenditures, Debt Service</b>			
Bond principal	295,000	295,000	-
Interest and fiscal charges	<u>29,946</u>	<u>29,634</u>	<u>(312)</u>
Total expenditures, debt service	<u>324,946</u>	<u>324,634</u>	<u>(312)</u>
Net change in fund balance	<u>\$ 54</u>	-	<u>\$ (54)</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	



**County of Winnebago, Illinois**

2012F Debt Certificate Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Interest and fiscal charges	124,494	124,172	(322)
Total expenditures, debt service	124,494	124,172	(322)
Excess of revenues over (under) expenditures	(124,494)	(124,172)	322
<b>Other Financing Sources (Uses)</b>			
Transfers in	434,000	434,172	172
Total other financing sources (uses)	434,000	434,172	172
Net change in fund balance	<u>\$ 309,506</u>	310,000	<u>\$ 494</u>
<b>Fund Balance, Beginning</b>		<u>62,300</u>	
<b>Fund Balance, Ending</b>		<u>\$ 372,300</u>	

## County of Winnebago, Illinois

2012G Debt Certificate Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Interest and fiscal charges	51,150	50,828	(322)
Total expenditures, debt service	51,150	50,828	(322)
Excess of revenues over (under) expenditures	(51,150)	(50,828)	322
<b>Other Financing Sources (Uses)</b>			
Transfers in	171,000	170,400	(600)
Total other financing sources (uses)	171,000	170,400	(600)
Net change in fund balance	<u>\$ 119,850</u>	119,572	<u>\$ (278)</u>
<b>Fund Balance, Beginning</b>		<u>28,411</u>	
<b>Fund Balance, Ending</b>		<u>\$ 147,983</u>	

## County of Winnebago, Illinois

2013A Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	3,065,000	3,065,000	-
Interest and fiscal charges	1,248,000	1,247,678	(322)
Total expenditures, debt service	4,313,000	4,312,678	(322)
Excess of revenues (under) expenditures	(4,313,000)	(4,312,678)	322
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	3,936,378	3,936,378
Total other financing sources (uses)	-	3,936,378	3,936,378
Net change in fund balance	<u>\$ (4,313,000)</u>	(376,300)	<u>\$ 3,936,700</u>
<b>Fund Balance, Beginning</b>		<u>3,719,275</u>	
<b>Fund Balance, Ending</b>		<u>\$ 3,342,975</u>	

**County of Winnebago, Illinois**

2013B Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	880,000	880,000	-
Interest and fiscal charges	124,950	124,628	(322)
Total expenditures, debt service	1,004,950	1,004,628	(322)
Excess of revenues over (under) expenditures	(1,004,950)	(1,004,628)	322
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,005,000	1,006,000	1,000
Total other financing sources (uses)	1,005,000	1,006,000	1,000
Net change in fund balance	<u>\$ 50</u>	1,372	<u>\$ 1,322</u>
<b>Fund Balance, Beginning</b>		<u>948,700</u>	
<b>Fund Balance, Ending</b>		<u>\$ 950,072</u>	

## County of Winnebago, Illinois

2013C Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 704,000	\$ 703,478	\$ (522)
Total revenues	<u>704,000</u>	<u>703,478</u>	<u>(522)</u>
<b>Expenditures, Debt Service</b>			
Bond principal	525,000	525,000	-
Interest and fiscal charges	<u>178,800</u>	<u>178,478</u>	<u>(322)</u>
Total expenditures, debt service	<u>703,800</u>	<u>703,478</u>	<u>(322)</u>
Net change in fund balance	<u>\$ 200</u>	-	<u>\$ (200)</u>
<b>Fund Balance, Beginning</b>		<u>505</u>	
<b>Fund Balance, Ending</b>		<u>\$ 505</u>	

## County of Winnebago, Illinois

2013C Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 704,000	\$ 703,478	\$ (522)
Total revenues	<u>704,000</u>	<u>703,478</u>	<u>(522)</u>
<b>Expenditures, Debt Service</b>			
Bond principal	525,000	525,000	-
Interest and fiscal charges	<u>178,800</u>	<u>178,478</u>	<u>(322)</u>
Total expenditures, debt service	<u>703,800</u>	<u>703,478</u>	<u>(322)</u>
Net change in fund balance	<u>\$ 200</u>	-	<u>\$ (200)</u>
<b>Fund Balance, Beginning</b>		<u>505</u>	
<b>Fund Balance, Ending</b>		<u>\$ 505</u>	

## County of Winnebago, Illinois

2013E Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 339,000	\$ 338,297	\$ (703)
Total revenues	<u>339,000</u>	<u>338,297</u>	<u>(703)</u>
<b>Expenditures, Debt Service</b>			
Bond principal	245,000	245,000	-
Interest and fiscal charges	<u>93,750</u>	<u>93,297</u>	<u>(453)</u>
Total expenditures, debt service	<u>338,750</u>	<u>338,297</u>	<u>(453)</u>
Net change in fund balance	<u>\$ 250</u>	-	<u>\$ (250)</u>
<b>Fund Balance, Beginning</b>		<u>428</u>	
<b>Fund Balance, Ending</b>		<u>\$ 428</u>	

## County of Winnebago, Illinois

2015A Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
Taxes	<u>\$ 387,150</u>	<u>\$ 387,150</u>	<u>\$ -</u>
Total revenues	<u>387,150</u>	<u>387,150</u>	<u>-</u>
<b>Expenditures, Debt Service</b>			
Bond principal	310,000	310,000	-
Interest and fiscal charges	<u>77,150</u>	<u>77,150</u>	<u>-</u>
Total expenditures, debt service	<u>387,150</u>	<u>387,150</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	



**County of Winnebago, Illinois**

2016A Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Interest and fiscal charges	100,150	100,150	-
Total expenditures, debt service	100,150	100,150	-
Excess of revenues over (under) expenditures	(100,150)	(100,150)	-
<b>Other Financing Sources (Uses)</b>			
Transfers in	101,000	113,722	12,722
Transfers out	-	(13,572)	(13,572)
Total other financing sources (uses)	101,000	100,150	(850)
Net change in fund balance	<u>\$ 850</u>	-	<u>\$ (850)</u>
<b>Fund Balance, Beginning</b>		<u>49,700</u>	
<b>Fund Balance, Ending</b>		<u>\$ 49,700</u>	

## County of Winnebago, Illinois

2016D Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Interest and fiscal charges	124,950	124,950	-
Total expenditures, debt service	124,950	124,950	-
Excess of revenues over (under) expenditures	(124,950)	(124,950)	-
<b>Other Financing Sources (Uses)</b>			
Transfers in	565,000	564,950	(50)
Total other financing sources (uses)	565,000	564,950	(50)
Net change in fund balance	<u>\$ 440,050</u>	440,000	<u>\$ (50)</u>
<b>Fund Balance, Beginning</b>		62,850	
<b>Fund Balance, Ending</b>		<u>\$ 502,850</u>	

## County of Winnebago, Illinois

2016E Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Interest and fiscal charges	657,200	657,200	-
Total expenditures, debt service	657,200	657,200	-
Excess of revenues over (under) expenditures	(657,200)	(657,200)	-
<b>Other Financing Sources (Uses)</b>			
Transfers in	657,000	657,200	200
Total other financing sources (uses)	657,000	657,200	200
Net change in fund balance	<u>\$ (200)</u>	-	<u>\$ 200</u>
<b>Fund Balance, Beginning</b>		<u>328,975</u>	
<b>Fund Balance, Ending</b>		<u>\$ 328,975</u>	

## County of Winnebago, Illinois

2017A General Obligation Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
Taxes	\$ 418,100	\$ 418,100	\$ -
Total revenues	<u>418,100</u>	<u>418,100</u>	<u>-</u>
<b>Expenditures, Debt Service</b>			
Bond principal	405,000	405,000	-
Interest and fiscal charges	<u>13,100</u>	<u>13,100</u>	<u>-</u>
Total expenditures, debt service	<u>418,100</u>	<u>418,100</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>		<u>-</u>	
<b>Fund Balance, Ending</b>		<u>\$ -</u>	

## County of Winnebago, Illinois

2017B General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	650,000	650,000	-
Interest and fiscal charges	62,750	62,850	100
Total expenditures, debt service	712,750	712,850	100
Excess of revenues over (under) expenditures	(712,750)	(712,850)	(100)
<b>Other Financing Sources (Uses)</b>			
Transfers in	733,000	732,350	(650)
Total other financing sources (uses)	733,000	732,350	(650)
Net change in fund balance	<u>\$ 20,250</u>	19,500	<u>\$ (750)</u>
<b>Fund Balance, Beginning</b>		<u>698,298</u>	
<b>Fund Balance, Ending</b>		<u>\$ 717,798</u>	

## County of Winnebago, Illinois

2017C General Obligation Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	630,000	630,000	-
Interest and fiscal charges	325,250	325,300	50
Total expenditures, debt service	955,250	955,300	50
Excess of revenues over (under) expenditures	(955,250)	(955,300)	(50)
<b>Other Financing Sources (Uses)</b>			
Transfers in	964,000	963,250	(750)
Total other financing sources (uses)	964,000	963,250	(750)
Net change in fund balance	<u>\$ 8,750</u>	7,950	<u>\$ (800)</u>
<b>Fund Balance, Beginning</b>		<u>821,027</u>	
<b>Fund Balance, Ending</b>		<u>\$ 828,977</u>	

## County of Winnebago, Illinois

2018 Pension Bond Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget - Over (Under)</b>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Debt Service</b>			
Bond principal	200,000	200,000	-
Interest and fiscal charges	1,379,927	1,379,177	(750)
Total expenditures, debt service	1,579,927	1,579,177	(750)
Excess of revenues over (under) expenditures	(1,579,927)	(1,579,177)	750
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,580,000	1,721,707	141,707
Total other financing sources (uses)	1,580,000	1,721,707	141,707
Net change in fund balance	<u>\$ 73</u>	142,530	<u>\$ 142,457</u>
<b>Fund Balance, Beginning</b>		<u>890,448</u>	
<b>Fund Balance, Ending</b>		<u>\$ 1,032,978</u>	





## **Capital Projects Funds**

## County of Winnebago, Illinois

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### Capital Projects Funds

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

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

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

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

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

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

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

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

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

**County of Winnebago, Illinois**Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
September 30, 2020

	<b>Host Fee Fund</b>	<b>2012F Alternate Revenue Bonds Fund</b>	<b>2012G Alternate Revenue Bonds Fund</b>
<b>Assets</b>			
Cash and investments	\$ 4,121,134	\$ 281,762	\$ 522,070
Receivable from other governments	1,225,913	-	-
Long-term receivable	840,000	-	-
Total assets	<u>\$ 6,187,047</u>	<u>\$ 281,762</u>	<u>\$ 522,070</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 97,945	\$ -	\$ -
Contract retainage	-	-	-
Total liabilities	<u>97,945</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue	<u>840,000</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>840,000</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>937,945</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted for capital projects	-	281,762	522,070
Assigned for capital projects	5,249,102	-	-
Total fund balances	<u>5,249,102</u>	<u>281,762</u>	<u>522,070</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,187,047</u>	<u>\$ 281,762</u>	<u>\$ 522,070</u>

**County of Winnebago, Illinois**

Combining Balance Sheet -  
 Nonmajor Capital Projects Funds  
 September 30, 2020

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Total
\$ 55,807	\$ 162,630	\$ 3,138,107	\$ 8,281,510
-	-	-	1,225,913
-	-	-	840,000
\$ 55,807	\$ 162,630	\$ 3,138,107	\$ 10,347,423
\$ -	\$ 3,532	\$ 275,764	\$ 377,241
16,123	27,222	-	43,345
16,123	30,754	275,764	420,586
-	-	-	840,000
-	-	-	840,000
16,123	30,754	275,764	1,260,586
39,684	-	2,862,343	3,705,859
-	131,876	-	5,380,978
39,684	131,876	2,862,343	9,086,837
\$ 55,807	\$ 162,630	\$ 3,138,107	\$ 10,347,423

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

Year Ended September 30, 2020

	<b>Host Fee Fund</b>	<b>Juvenile Justice Center Remodel Fund</b>	<b>2012F Alternate Revenue Bonds Fund</b>
<b>Revenues</b>			
Charges for services	\$ 4,665,240	\$ -	\$ -
Other	291,173	-	-
Total revenues	<u>4,956,413</u>	<u>-</u>	<u>-</u>
<b>Expenditures, Current</b>			
General government	1,524,280	-	-
Total expenditures, current	<u>1,524,280</u>	<u>-</u>	<u>-</u>
<b>Debt Service</b>			
Principal	2,030,312	-	-
<b>Capital Outlay</b>	-	-	-
Total expenditures	<u>3,554,592</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,401,821</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	100,800
Transfers out	(501,200)	(2)	-
Issuance of general obligation debt	-	-	-
Premium on general obligation debt	-	-	-
Total other financing sources (uses)	<u>(501,200)</u>	<u>(2)</u>	<u>100,800</u>
Net change in fund balances	900,621	(2)	100,800
<b>Fund Balances, Beginning</b>	<u>4,348,481</u>	<u>2</u>	<u>180,962</u>
<b>Fund Balances, Ending</b>	<u>\$ 5,249,102</u>	<u>\$ -</u>	<u>\$ 281,762</u>

**County of Winnebago, Illinois**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

Year Ended September 30, 2020

2012G Alternate Revenue Bonds Fund	2015A Project Fund	2017A Project Fund	Capital Projects Fund	2020A Project Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,665,240
-	-	-	-	-	291,173
-	-	-	-	-	4,956,413
-	-	-	-	-	1,524,280
-	-	-	-	-	1,524,280
-	-	-	-	-	2,030,312
-	-	-	236,859	275,764	512,623
-	-	-	236,859	275,764	4,067,215
-	-	-	(236,859)	(275,764)	889,198
-	-	-	-	-	100,800
-	-	(198)	-	-	(501,400)
-	-	-	-	2,590,000	2,590,000
-	-	-	-	548,107	548,107
-	-	(198)	-	3,138,107	2,737,507
-	-	(198)	(236,859)	2,862,343	3,626,705
522,070	39,684	198	368,735	-	5,460,132
<u>\$ 522,070</u>	<u>\$ 39,684</u>	<u>\$ -</u>	<u>\$ 131,876</u>	<u>\$ 2,862,343</u>	<u>\$ 9,086,837</u>

**County of Winnebago, Illinois**

Host Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
Charges for services	\$ 4,500,000	\$ 4,500,000	\$ 4,665,240	\$ 165,240
Other	40,000	40,000	291,173	251,173
Total revenues	<u>4,540,000</u>	<u>4,540,000</u>	<u>4,956,413</u>	<u>416,413</u>
<b>Expenditures, Current</b>				
General government: Supplies and services	<u>4,540,000</u>	<u>4,269,600</u>	<u>1,524,280</u>	<u>(2,745,320)</u>
Total expenditures, current	<u>4,540,000</u>	<u>4,269,600</u>	<u>1,524,280</u>	<u>(2,745,320)</u>
<b>Debt Service</b>				
Principal	<u>-</u>	<u>-</u>	<u>2,030,312</u>	<u>2,030,312</u>
Total expenditures	<u>4,540,000</u>	<u>4,269,600</u>	<u>3,554,592</u>	<u>(715,008)</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>270,400</u>	<u>1,401,821</u>	<u>1,131,421</u>
<b>Other Financing Sources (uses)</b>				
Transfers out	<u>-</u>	<u>(270,400)</u>	<u>(501,200)</u>	<u>(230,800)</u>
Total other financing sources (uses)	<u>-</u>	<u>(270,400)</u>	<u>(501,200)</u>	<u>(230,800)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>900,621</u>	<u>\$ 900,621</u>
<b>Fund Balance, Beginning</b>			<u>4,348,481</u>	
<b>Fund Balance, Ending</b>			<u>\$ 5,249,102</u>	

## County of Winnebago, Illinois

2015A Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>			
None	\$ -	\$ -	\$ -
<b>Expenditures, Current</b>			
None	-	-	-
<b>Capital Outlay</b>	40,000	-	(40,000)
Total expenditures	40,000	-	(40,000)
Net change in fund balance	<u>\$ (40,000)</u>	-	<u>\$ 40,000</u>
<b>Fund Balance, Beginning</b>		<u>39,684</u>	
<b>Fund Balance, Ending</b>		<u>\$ 39,684</u>	



**County of Winnebago, Illinois**

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Revenues</b>				
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures, Current</b>				
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>	<u>-</u>	<u>500,000</u>	<u>236,859</u>	<u>(263,141)</u>
Total expenditures	<u>-</u>	<u>500,000</u>	<u>236,859</u>	<u>(263,141)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (500,000)</u>	<u>(236,859)</u>	<u>\$ 263,141</u>
<b>Fund Balance, Beginning</b>			<u>368,735</u>	
<b>Fund Balance, Ending</b>			<u>\$ 131,876</u>	



## **Enterprise Funds**

**County of Winnebago, Illinois**

River Bluff Nursing Home Fund

Schedule of Revenues, Expenses and Changes in Net Position -

Budget and Actual - Non GAAP Budgetary Basis

Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Operating Revenues</b>				
Charges for services	\$ 11,419,000	\$ 11,419,000	\$ 11,996,693	\$ 577,693
Intergovernmental charges for services	-	-	1,501,634	1,501,634
Total operating revenues	<u>11,419,000</u>	<u>11,419,000</u>	<u>13,498,327</u>	<u>2,079,327</u>
<b>Operating Expenses</b>				
Personnel	10,042,440	8,542,440	8,017,604	(524,836)
Supplies and services	6,995,073	8,617,528	9,243,080	625,552
Total operating expenses	<u>17,037,513</u>	<u>17,159,968</u>	<u>17,260,684</u>	<u>100,716</u>
Operating income (loss)	<u>(5,618,513)</u>	<u>(5,740,968)</u>	<u>(3,762,357)</u>	<u>1,978,611</u>
<b>Nonoperating Revenues (Expenses)</b>				
Property taxes	1,831,000	1,831,000	1,829,366	(1,634)
Interest expense	(26,895)	(26,895)	(3,013)	23,882
Total nonoperating revenues (expenses)	<u>1,804,105</u>	<u>1,804,105</u>	<u>1,826,353</u>	<u>22,248</u>
Net income (loss), budgetary basis	<u>\$ (3,814,408)</u>	<u>\$ (3,936,863)</u>	<u>(1,936,004)</u>	<u>\$ 2,000,859</u>
<b>Adjustments to GAAP Basis</b>				
Depreciation			<u>(393,361)</u>	
Total adjustments to GAAP basis			<u>(393,361)</u>	
Net income (loss), GAAP basis			(2,329,365)	
<b>Net Position, Beginning</b>			<u>4,316,555</u>	
<b>Total Net Position, Ending</b>			<u>\$ 1,987,190</u>	

## County of Winnebago, Illinois

555 North Court Operations Fund

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

Budget and Actual - Non GAAP Budgetary Basis

Year Ended September 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Operating Revenues</b>			
Charges for services	\$ 546,280	\$ 442,800	\$ (103,480)
Other	85,704	3,506	(82,198)
Total operating revenues	<u>631,984</u>	<u>446,306</u>	<u>(185,678)</u>
<b>Operating Expenses</b>			
Supplies and services	<u>284,932</u>	<u>224,011</u>	<u>(60,921)</u>
Total operating expenses	<u>284,932</u>	<u>224,011</u>	<u>(60,921)</u>
<b>Operating Income</b>	<u>347,052</u>	<u>222,295</u>	<u>(124,757)</u>
Income before transfers	<u>347,052</u>	<u>222,295</u>	<u>(124,757)</u>
<b>Transfers</b>			
Transfers (out)	<u>(296,000)</u>	<u>-</u>	<u>296,000</u>
Total transfers	<u>(296,000)</u>	<u>-</u>	<u>-</u>
Net income, budgetary basis	<u>\$ 51,052</u>	<u>222,295</u>	<u>\$ 171,243</u>
<b>Adjustments to GAAP Basis</b>			
Depreciation		<u>(223,809)</u>	
Total adjustments to GAAP basis		<u>(223,809)</u>	
Net income, GAAP basis		(1,514)	
<b>Total Net Position, Beginning</b>		<u>3,380,093</u>	
<b>Total Net Position, Ending</b>		<u>\$ 3,378,579</u>	



## **Internal Service Funds**

## County of Winnebago, Illinois

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### Internal Service Funds

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

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

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



## County of Winnebago, Illinois

Combining Balance Sheet

Internal Service Funds

September 30, 2020

	<b>Central Services Fund</b>	<b>Health Insurance Fund</b>	<b>Total</b>
<b>Assets</b>			
<b>Current Assets</b>			
Cash and investments	\$ 677,467	\$ 7,611,678	\$ 8,289,145
Receivables, net	-	464,188	464,188
Receivable from other governments	2,400	-	2,400
Prepaid items	-	143,483	143,483
Total current assets	<u>679,867</u>	<u>8,219,349</u>	<u>8,899,216</u>
<b>Noncurrent Assets</b>			
Capital assets being depreciated, net of accumulated depreciation	<u>53,470</u>	<u>-</u>	<u>53,470</u>
Total noncurrent assets	<u>53,470</u>	<u>-</u>	<u>53,470</u>
Total assets	<u>\$ 733,337</u>	<u>\$ 8,219,349</u>	<u>\$ 8,952,686</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable	\$ 35,966	\$ 875,409	\$ 911,375
Claims payable	-	1,412,102	1,412,102
Unearned revenue	-	169,322	169,322
Total current liabilities	<u>35,966</u>	<u>2,456,833</u>	<u>2,492,799</u>
<b>Net Position</b>			
Net investment in capital assets	53,470	-	53,470
Unrestricted	<u>643,901</u>	<u>5,762,516</u>	<u>6,406,417</u>
Total net position	<u>697,371</u>	<u>5,762,516</u>	<u>6,459,887</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 733,337</u>	<u>\$ 8,219,349</u>	<u>\$ 8,952,686</u>

## County of Winnebago, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Service Funds

Year Ended September 30, 2020

	<b>Central Services Fund</b>	<b>Health Insurance Fund</b>	<b>Total</b>
<b>Operating Revenues</b>			
Charges for services	\$ 552,698	\$ 18,035,425	\$ 18,588,123
Other	9,242	761,898	771,140
Total operating revenues	<u>561,940</u>	<u>18,797,323</u>	<u>19,359,263</u>
<b>Operating Expenses</b>			
Supplies and services	497,507	16,673,892	17,171,399
Depreciation	19,315	-	19,315
Total operating expenses	<u>516,822</u>	<u>16,673,892</u>	<u>17,190,714</u>
Operating income	<u>45,118</u>	<u>2,123,431</u>	<u>2,168,549</u>
<b>Total Net Position, Beginning</b>	<u>652,253</u>	<u>3,639,085</u>	<u>4,291,338</u>
<b>Total Net Position, Ending</b>	<u>\$ 697,371</u>	<u>\$ 5,762,516</u>	<u>\$ 6,459,887</u>

## County of Winnebago, Illinois

Combining Statement of Cash Flows

Internal Service Funds

Year Ended September 30, 2020

	<b>Central Services Fund</b>	<b>Health Insurance Fund</b>	<b>Total</b>
<b>Cash Flows From Operating Activities</b>			
Cash receipts from users	\$ 562,406	\$ 3,604,041	\$ 4,166,447
Receipts from interfund activities	-	14,554,806	14,554,806
Cash receipts from others	-	761,898	761,898
Cash paid to vendors	(482,771)	(16,635,045)	(17,117,816)
	<u>79,635</u>	<u>2,285,700</u>	<u>2,365,335</u>
Net cash from operating activities			
<b>Cash Flows From Capital and Related Financing Activities</b>			
Capital acquisitions	(44,998)	-	-
	<u>34,637</u>	<u>2,285,700</u>	<u>2,320,337</u>
Net increase in cash and cash equivalents			
<b>Cash and Cash Equivalents, Beginning</b>	<u>642,830</u>	<u>5,325,978</u>	<u>5,968,808</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 677,467</u>	<u>\$ 7,611,678</u>	<u>\$ 8,289,145</u>
<b>Reconciliation of Operating Income to Net Cash From Operating Activities</b>			
Operating income	\$ 45,118	\$ 2,123,431	\$ 2,168,549
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	19,315	-	19,315
Changes in assets and liabilities:			
Accounts receivable	136	123,422	123,558
Prepays	-	36,495	36,495
Accounts payable	14,736	453,031	467,767
Claims payable	-	(428,558)	(428,558)
Unearned revenue	-	(22,121)	(22,121)
Receivable from other governments	330	-	330
	<u>34,517</u>	<u>162,269</u>	<u>196,786</u>
Total adjustments			
Net cash from operating activities	<u>\$ 79,635</u>	<u>\$ 2,285,700</u>	<u>\$ 2,365,335</u>



**County of Winnebago, Illinois**

Central Services Fund  
Schedule of Revenues, Expenses and Changes in Net Position -  
Budget and Actual  
Year Ended September 30, 2020

	<u>Central Stores Department</u>		<u>Car Pool Department</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
<b>Operating Revenues</b>				
Charges for services	\$ 257,000	\$ 258,715	\$ 70,000	\$ 53,021
Other	-	-	13,100	9,242
Total operating revenues	<u>257,000</u>	<u>258,715</u>	<u>83,100</u>	<u>62,263</u>
<b>Operating Expenses</b>				
Supplies and services	255,240	248,347	57,144	2,620
Depreciation and amortization	-	-	26,000	19,315
Total operating expenses	<u>255,240</u>	<u>248,347</u>	<u>83,144</u>	<u>21,935</u>
Net increase (decrease) in net position	<u>\$ 1,760</u>	<u>\$ 10,368</u>	<u>\$ (44)</u>	<u>\$ 40,328</u>

**County of Winnebago, Illinois**

Central Services Fund  
 Schedule of Revenues, Expenses and Changes in Net Position -  
 Budget and Actual  
 Year Ended September 30, 2020

Information Technology		Copiers		Total		Variance With Final Budget - Over (Under)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ -	\$ -	\$ 255,000	\$ 240,962	\$ 582,000	\$ 552,698	\$ (29,302)
-	-	-	-	13,100	9,242	(3,858)
-	-	255,000	240,962	595,100	561,940	(33,160)
-	(295)	255,000	246,835	567,384	497,507	(69,877)
-	-	-	-	26,000	19,315	(6,685)
-	(295)	255,000	246,835	593,384	516,822	(76,562)
<u>\$ -</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ (5,873)</u>	<u>\$ 1,716</u>	45,118	<u>\$ 43,402</u>
<b>Total Net Position, Beginning</b>					652,253	
<b>Total Net Position, Ending</b>					<u>\$ 697,371</u>	

## County of Winnebago, Illinois

Health Insurance Fund

Schedule of Revenues, Expenses and Changes in Net Position

Budget and Actual

Year Ended September 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
<b>Operating Revenues</b>			
Charges for services	\$ 20,171,000	\$ 18,035,425	\$ (2,135,575)
Other	1,100,000	761,898	(338,102)
Total operating revenues	<u>21,271,000</u>	<u>18,797,323</u>	<u>(2,473,677)</u>
<b>Operating Expenses</b>			
Supplies and services	<u>20,853,000</u>	<u>16,673,892</u>	<u>(4,179,108)</u>
Total operating expenses	<u>20,853,000</u>	<u>16,673,892</u>	<u>(4,179,108)</u>
Net increase in net position	<u>\$ 418,000</u>	2,123,431	<u>\$ 1,705,431</u>
<b>Total Net Position, Beginning</b>		<u>3,639,085</u>	
<b>Total Net Position, Ending</b>		<u>\$ 5,762,516</u>	

## **Fiduciary Funds – Agency Funds**



## County of Winnebago, Illinois

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### Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

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

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

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

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

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

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

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

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

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

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

**County of Winnebago, Illinois**

## Combining Statement of Changes In Assets and Liabilities

Fiduciary Funds - Agency Funds

Year Ended September 30, 2020

<b>Total</b>	<b>Balances September 30, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances September 30, 2020</b>
<b>Assets</b>				
Cash	\$ 101,609,566	\$ 602,667,442	\$ 686,868,695	\$ 17,408,313
Investments	2,551,582	2,650,147	1,549,147	3,652,582
Accrued interest on investments	51,252	32,266	25,519	57,999
Other receivables	235,473	108,215	235,473	108,215
Total assets	<u>\$ 104,447,873</u>	<u>\$ 605,458,070</u>	<u>\$ 688,678,834</u>	<u>\$ 21,227,109</u>
<b>Liabilities</b>				
Accounts payable	\$ 670,059	\$ 926,420	\$ 670,066	\$ 926,413
Due to taxing districts	92,476,565	576,290,144	661,795,256	6,971,453
Due to other governmental units and agencies	4,215,031	17,921,797	16,858,292	5,278,536
Trust deposits	163,289	62,015	53,220	172,084
Bail bond deposits	5,817,088	2,650,158	1,597,304	6,869,942
Due to others	1,105,841	7,607,536	7,704,696	1,008,681
Total liabilities	<u>\$ 104,447,873</u>	<u>\$ 605,458,070</u>	<u>\$ 688,678,834</u>	<u>\$ 21,227,109</u>
<b>County Treasurer Trust Fund</b>				
<b>Assets</b>				
Cash	<u>\$ 100,043</u>	<u>\$ 693,947</u>	<u>\$ 507,021</u>	<u>\$ 286,969</u>
Total assets	<u>\$ 100,043</u>	<u>\$ 693,947</u>	<u>\$ 507,021</u>	<u>\$ 286,969</u>
<b>Liabilities</b>				
Due to other governmental units and agencies	<u>\$ 100,043</u>	<u>\$ 693,947</u>	<u>\$ 507,021</u>	<u>\$ 286,969</u>
Total liabilities	<u>\$ 100,043</u>	<u>\$ 693,947</u>	<u>\$ 507,021</u>	<u>\$ 286,969</u>
<b>Treasurer Trustee Escrow</b>				
<b>Assets</b>				
Cash	<u>\$ 142,982</u>	<u>\$ 669,310</u>	<u>\$ 803,229</u>	<u>\$ 9,063</u>
Total assets	<u>\$ 142,982</u>	<u>\$ 669,310</u>	<u>\$ 803,229</u>	<u>\$ 9,063</u>
<b>Liabilities</b>				
Due to other governmental units and agencies	<u>\$ 142,982</u>	<u>\$ 669,310</u>	<u>\$ 803,229</u>	<u>\$ 9,063</u>
Total liabilities	<u>\$ 142,982</u>	<u>\$ 669,310</u>	<u>\$ 803,229</u>	<u>\$ 9,063</u>

**County of Winnebago, Illinois**

Combining Statement of Changes In Assets and Liabilities

Fiduciary Funds - Agency Funds

Year Ended September 30, 2020

	<b>Balances September 30, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances September 30, 2020</b>
<b>Bankruptcy Trust Fund</b>				
<b>Assets</b>				
Cash	\$ 96,555	\$ 44,177	\$ 84,869	\$ 55,863
Total assets	<u>\$ 96,555</u>	<u>\$ 44,177</u>	<u>\$ 84,869</u>	<u>\$ 55,863</u>
<b>Liabilities</b>				
Due to others	\$ 96,555	\$ 44,177	\$ 84,869	\$ 55,863
Total liabilities	<u>\$ 96,555</u>	<u>\$ 44,177</u>	<u>\$ 84,869</u>	<u>\$ 55,863</u>
<b>County Clerk Trust Fund</b>				
<b>Assets</b>				
Cash	\$ 1,009,286	\$ 7,563,359	\$ 7,619,827	\$ 952,818
Total assets	<u>\$ 1,009,286</u>	<u>\$ 7,563,359</u>	<u>\$ 7,619,827</u>	<u>\$ 952,818</u>
<b>Liabilities</b>				
Due to others	\$ 1,009,286	\$ 7,563,359	\$ 7,619,827	\$ 952,818
Total liabilities	<u>\$ 1,009,286</u>	<u>\$ 7,563,359</u>	<u>\$ 7,619,827</u>	<u>\$ 952,818</u>
<b>County Collector Trust Fund</b>				
<b>Assets</b>				
Cash	\$ 91,976,565	\$ 575,790,144	\$ 661,295,256	\$ 6,471,453
Investments	500,000	500,000	500,000	500,000
Total assets	<u>\$ 92,476,565</u>	<u>\$ 576,290,144</u>	<u>\$ 661,795,256</u>	<u>\$ 6,971,453</u>
<b>Liabilities</b>				
Due to taxing districts	\$ 92,476,565	\$ 576,290,144	\$ 661,795,256	\$ 6,971,453
Total liabilities	<u>\$ 92,476,565</u>	<u>\$ 576,290,144</u>	<u>\$ 661,795,256</u>	<u>\$ 6,971,453</u>

**County of Winnebago, Illinois**

Combining Statement of Changes In Assets and Liabilities

Fiduciary Funds - Agency Funds

Year Ended September 30, 2020

	<b>Balances September 30, 2019</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances September 30, 2020</b>
<b>Clerk of Circuit Court Trust Fund</b>				
<b>Assets</b>				
Cash	\$ 7,860,651	\$ 13,069,896	\$ 12,021,744	\$ 8,908,803
Accrued interest on investments	51,252	32,266	25,519	57,999
Total assets	<u>\$ 7,911,903</u>	<u>\$ 13,102,162</u>	<u>\$ 12,047,263</u>	<u>\$ 8,966,802</u>
<b>Liabilities</b>				
Due to other governmental units and agencies	\$ 1,931,526	\$ 10,389,989	\$ 10,396,739	\$ 1,924,776
Trust deposits	163,289	62,015	53,220	172,084
Bail bond deposits	5,817,088	2,650,158	1,597,304	6,869,942
Total liabilities	<u>\$ 7,911,903</u>	<u>\$ 13,102,162</u>	<u>\$ 12,047,263</u>	<u>\$ 8,966,802</u>
<b>Township Motor Fuel Tax Fund</b>				
<b>Assets</b>				
Investments	\$ 2,051,582	\$ 2,150,147	\$ 1,049,147	\$ 3,152,582
Other receivables	235,473	108,215	235,473	108,215
Total assets	<u>\$ 2,287,055</u>	<u>\$ 2,258,362</u>	<u>\$ 1,284,620</u>	<u>\$ 3,260,797</u>
<b>Liabilities</b>				
Accounts payable	\$ 670,059	\$ 926,420	\$ 670,066	\$ 926,413
Due to other governmental units and agencies	1,616,996	1,331,942	614,554	2,334,384
Total liabilities	<u>\$ 2,287,055</u>	<u>\$ 2,258,362</u>	<u>\$ 1,284,620</u>	<u>\$ 3,260,797</u>

**County of Winnebago, Illinois**

## Combining Statement of Changes In Assets and Liabilities

Fiduciary Funds - Agency Funds

Year Ended September 30, 2020

	Balances September 30, 2019	Additions	Deductions	Balances September 30, 2020
<b>Township Bridge Fund</b>				
<b>Assets</b>				
Cash	\$ 105,668	\$ 143,277	\$ -	\$ 248,945
Total assets	<u>\$ 105,668</u>	<u>\$ 143,277</u>	<u>\$ -</u>	<u>\$ 248,945</u>
<b>Liabilities</b>				
Due to other governmental units and agencies	\$ 105,668	\$ 143,277	\$ -	\$ 248,945
Total liabilities	<u>\$ 105,668</u>	<u>\$ 143,277</u>	<u>\$ -</u>	<u>\$ 248,945</u>
<b>Highway Department Caps</b>				
<b>Assets</b>				
Cash	\$ 39,109	\$ 362,906	\$ 354,153	\$ 47,862
Total assets	<u>\$ 39,109</u>	<u>\$ 362,906</u>	<u>\$ 354,153</u>	<u>\$ 47,862</u>
<b>Liabilities</b>				
Due to other governmental units and agencies	\$ 39,109	\$ 362,906	\$ 354,153	\$ 47,862
Total liabilities	<u>\$ 39,109</u>	<u>\$ 362,906</u>	<u>\$ 354,153</u>	<u>\$ 47,862</u>
<b>Inmate Trust Account</b>				
<b>Assets</b>				
Cash	\$ 278,707	\$ 4,330,426	\$ 4,182,596	\$ 426,537
Total assets	<u>\$ 278,707</u>	<u>\$ 4,330,426</u>	<u>\$ 4,182,596</u>	<u>\$ 426,537</u>
<b>Liabilities</b>				
Due to other governmental units and agencies	\$ 278,707	\$ 4,330,426	\$ 4,182,596	\$ 426,537
Total liabilities	<u>\$ 278,707</u>	<u>\$ 4,330,426</u>	<u>\$ 4,182,596</u>	<u>\$ 426,537</u>



## **Statistical Section**





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

**Financial Trends** - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. (Pages 203-212)

**Revenue Capacity** - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 213-217)

**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 218-219)

**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 220-221)

**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 222-228)

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)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Governmental Activities</b>			
Net investment in capital assets	\$ 157,029,706	\$ 165,171,068	\$ 170,415,570
Restricted	55,071,335	55,556,298	61,435,224
Unrestricted (deficit)	<u>5,384,291</u>	<u>5,163,283</u>	<u>(3,163,256)</u>
Total governmental activities net position	<u>217,485,332</u>	<u>225,890,649</u>	<u>228,687,538</u>
<b>Business-Type Activities</b>			
Net investment in capital assets	\$ 7,655,052	\$ 5,862,922	\$ 8,975,812
Restricted	-	-	-
Unrestricted	<u>11,488,532</u>	<u>13,069,665</u>	<u>8,355,973</u>
Total business-type activities net position	<u>19,143,584</u>	<u>18,932,587</u>	<u>17,331,785</u>
Total primary government net position	<u>\$ 236,628,916</u>	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>
<b>Primary Government</b>			
Net investment in capital assets	\$ 164,684,758	\$ 171,977,420	\$ 179,391,382
Restricted	55,071,335	55,556,298	61,435,224
Unrestricted	<u>16,872,823</u>	<u>17,289,518</u>	<u>5,192,717</u>
Total primary government net position	<u>\$ 236,628,916</u>	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>

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

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

**County of Winnebago, Illinois**

Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 170,841,745	\$ 173,725,916	\$ 172,355,997	\$ 164,271,301	\$ 160,693,862	\$ 158,609,997	\$ 156,925,413
61,063,583	61,305,443	56,214,758	55,525,854	56,489,784	55,543,036	73,834,153
<u>(16,500,620)</u>	<u>(35,411,413)</u>	<u>(44,119,229)</u>	<u>(42,520,772)</u>	<u>(42,201,586)</u>	<u>(42,583,357)</u>	<u>(50,477,383)</u>
<u>215,404,708</u>	<u>199,619,946</u>	<u>184,451,526</u>	<u>177,276,383</u>	<u>174,982,060</u>	<u>171,569,676</u>	<u>180,282,183</u>
\$ 8,726,385	\$ 8,568,939	\$ 8,294,564	\$ 6,798,205	\$ 6,372,916	\$ 5,937,378	\$ 5,559,216
-	-	-	-	1,075,963	55,873	1,242,725
<u>6,516,461</u>	<u>4,911,051</u>	<u>5,296,575</u>	<u>3,882,555</u>	<u>1,210,685</u>	<u>1,703,397</u>	<u>(1,436,172)</u>
<u>15,242,846</u>	<u>13,479,990</u>	<u>13,591,139</u>	<u>10,680,760</u>	<u>8,659,564</u>	<u>7,696,648</u>	<u>5,365,769</u>
<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>	<u>\$ 185,647,952</u>
\$ 179,568,130	\$ 182,294,855	\$ 180,650,561	\$ 171,069,506	\$ 167,066,778	\$ 164,547,375	\$ 162,484,629
61,063,583	61,305,443	56,214,758	55,525,854	57,565,747	55,598,909	75,076,878
<u>(9,984,159)</u>	<u>(30,500,362)</u>	<u>(38,822,654)</u>	<u>(38,638,217)</u>	<u>(40,990,901)</u>	<u>(40,879,960)</u>	<u>(51,913,555)</u>
<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>	<u>\$ 198,042,665</u>	<u>\$ 187,957,143</u>	<u>\$ 183,641,624</u>	<u>\$ 179,266,324</u>	<u>\$ 185,647,952</u>

## County of Winnebago, Illinois

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2011	2012	2013
<b>Expenses</b>			
<b>Governmental Activities</b>			
General government	\$ 14,033,139	\$ 15,292,112	\$ 14,890,195
Public safety	61,782,384	60,627,022	65,526,720
Highway and streets	17,274,364	17,717,274	20,477,224
Health and welfare	19,215,046	17,376,532	16,399,020
Judicial	14,952,052	18,105,499	18,814,931
Culture and recreation	800,000	-	-
Interest on long-term liabilities	7,037,691	6,422,273	5,313,690
Contributions to other governments	-	-	-
Total governmental activities expenses	<u>135,094,676</u>	<u>135,540,712</u>	<u>141,421,780</u>
<b>Business-Type Activities</b>			
Nursing home	15,587,911	15,312,315	15,377,184
Animal services	2,255,708	2,372,936	2,529,754
Court Street activities	350,375	437,708	431,387
Total business-type activities	<u>18,193,994</u>	<u>18,122,959</u>	<u>18,338,325</u>
Total primary government expenses	<u>\$ 153,288,670</u>	<u>\$ 153,663,671</u>	<u>\$ 159,760,105</u>
<b>Program Revenues</b>			
<b>Governmental Activities</b>			
Charges for services:			
General government	\$ 11,171,293	\$ 13,029,206	\$ 6,953,395
Public safety	6,372,497	7,039,712	7,581,484
Highway and streets	7,868,427	6,757,927	7,332,593
Health and welfare	1,556,136	1,570,501	982,902
Judicial	2,471,557	2,615,379	8,160,165
Culture and recreation	-	-	-
Operating grants and contributions	13,820,134	13,989,009	15,722,165
Capital grants and contributions	5,333,161	8,568,290	7,562,912
Total governmental activities program revenues	<u>48,593,205</u>	<u>53,570,024</u>	<u>54,295,616</u>
<b>Business-Type Activities</b>			
Charges for services:			
Nursing home	16,827,249	12,443,315	11,192,915
Animal services	2,364,015	2,311,337	2,355,311
Court Street activities	554,405	583,215	558,868
Operating grants and contributions	-	-	-
Capital grants and contributions	-	-	-
Total business-type activities program revenues	<u>19,745,669</u>	<u>15,337,867</u>	<u>14,107,094</u>
Total primary government revenues	<u>\$ 68,338,874</u>	<u>\$ 68,907,891</u>	<u>\$ 68,402,710</u>

## County of Winnebago, Illinois

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

2014	2015	2016	2017	2018	2019	2020
\$ 17,353,462	\$ 18,134,635	\$ 22,515,804	\$ 24,599,087	\$ 25,058,811	\$ 31,321,730	\$ 27,890,233
67,902,424	69,306,301	70,565,536	67,543,166	70,959,557	63,631,103	64,092,942
18,628,115	17,599,874	16,796,430	16,801,994	14,672,222	14,610,822	16,367,242
15,119,515	14,785,714	12,451,288	13,788,106	13,200,860	16,738,770	13,453,942
21,221,309	20,606,511	22,225,126	21,466,022	16,112,359	19,971,170	19,157,861
-	-	-	-	-	-	-
5,038,861	4,787,727	4,309,092	5,397,727	3,565,139	4,989,083	4,467,511
8,000,000	10,979,109	600,000	-	-	-	-
<u>153,263,686</u>	<u>156,199,871</u>	<u>149,463,276</u>	<u>149,596,102</u>	<u>143,568,948</u>	<u>151,262,678</u>	<u>145,429,731</u>
16,016,816	16,590,570	18,622,977	17,391,356	16,083,367	15,106,605	17,657,058
2,627,869	2,653,802	2,887,148	-	-	-	-
469,660	421,767	479,100	451,341	470,987	406,035	447,820
<u>19,114,345</u>	<u>19,666,139</u>	<u>21,989,225</u>	<u>17,842,697</u>	<u>16,554,354</u>	<u>15,512,640</u>	<u>18,104,878</u>
<u>\$ 172,378,031</u>	<u>\$ 175,866,010</u>	<u>\$ 171,452,501</u>	<u>\$ 167,438,799</u>	<u>\$ 160,123,302</u>	<u>\$ 166,775,318</u>	<u>\$ 163,534,609</u>
\$ 6,943,608	\$ 11,048,309	\$ 11,438,449	\$ 16,409,484	\$ 16,659,461	\$ 16,789,265	\$ 15,734,260
11,537,564	11,814,828	11,826,072	11,369,520	12,480,627	12,588,972	15,256,411
1,894,003	1,512,117	982,229	1,156,498	250,144	448,581	484,162
1,886,486	1,766,846	1,613,585	1,741,598	1,680,686	1,427,761	1,287,417
9,558,611	7,967,916	7,353,812	7,435,641	7,163,725	6,725,251	5,689,273
-	-	-	-	-	-	-
23,162,711	20,810,501	15,527,637	15,447,382	16,103,232	16,469,515	20,219,996
2,894,455	5,378,199	-	89,631	-	-	60,034
<u>57,877,438</u>	<u>60,298,716</u>	<u>48,741,784</u>	<u>53,649,754</u>	<u>54,337,875</u>	<u>54,449,345</u>	<u>58,731,553</u>
12,227,451	14,510,272	14,607,011	14,151,827	12,708,458	12,217,318	11,996,693
2,457,293	2,513,129	2,594,590	-	-	-	-
569,302	594,645	608,475	592,117	523,613	485,261	446,306
-	-	-	-	-	-	1,501,634
-	-	153,800	-	-	-	-
<u>15,254,046</u>	<u>17,618,046</u>	<u>17,963,876</u>	<u>14,743,944</u>	<u>13,232,071</u>	<u>12,702,579</u>	<u>13,944,633</u>
<u>\$ 73,131,484</u>	<u>\$ 77,916,762</u>	<u>\$ 66,705,660</u>	<u>\$ 68,393,698</u>	<u>\$ 67,569,946</u>	<u>\$ 67,151,924</u>	<u>\$ 72,676,186</u>

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Net Revenues (Expenses)</b>			
Governmental activities	\$ (86,501,471)	\$ (81,970,688)	\$ (87,126,164)
Business-type activities	1,551,675	(2,785,092)	(4,231,231)
Total primary government net expense	<u>\$ (84,949,796)</u>	<u>\$ (84,755,780)</u>	<u>\$ (91,357,395)</u>
<b>General Revenues and Other Changes in Net Position</b>			
<b>Governmental activities</b>			
Taxes:			
Property taxes	\$ 34,184,743	\$ 34,336,135	\$ 35,436,964
Sales taxes	1,076,078	1,057,424	1,086,823
Quarter-cent sales tax	7,556,066	7,781,995	7,883,257
Public safety sales tax	26,532,122	26,969,212	27,016,241
Use tax	895,589	918,351	994,437
Other taxes	5,863,087	6,342,020	5,921,754
Intergovernmental:			
Replacement taxes	5,254,065	4,374,012	4,963,335
Shared income taxes	5,114,164	5,165,611	5,657,755
Miscellaneous	2,386,360	2,483,083	1,973,864
Investment income	143,371	134,463	93,527
Transfers	280,857	257,000	42,826
Total governmental activities	<u>89,286,502</u>	<u>89,819,306</u>	<u>91,070,783</u>
<b>Business-Type Activities</b>			
Property taxes	2,932,359	2,830,353	2,672,499
Miscellaneous	149,907	-	-
Investment income	8	742	756
Transfers	(280,857)	(257,000)	(42,826)
Total business-type activities	<u>2,801,417</u>	<u>2,574,095</u>	<u>2,630,429</u>
Total primary government	<u>\$ 92,087,919</u>	<u>\$ 92,393,401</u>	<u>\$ 93,701,212</u>
<b>Change in Net Position</b>			
Governmental activities	\$ 2,785,031	\$ 7,848,618	\$ 3,944,619
Business-type activities	4,353,092	(210,997)	(1,600,802)
Total primary government	<u>\$ 7,138,123</u>	<u>\$ 7,637,621</u>	<u>\$ 2,343,817</u>

## County of Winnebago, Illinois

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

2014	2015	2016	2017	2018	2019	2020
\$ (95,386,248)	\$ (95,901,155)	\$ (100,721,492)	\$ (95,946,348)	\$ (89,231,073)	\$ 96,813,333	\$ (86,698,178)
(3,860,299)	(2,048,093)	(4,025,349)	(3,098,753)	(3,322,283)	2,810,061	(4,160,245)
<u>\$ (99,246,547)</u>	<u>\$ (97,949,248)</u>	<u>\$ (104,746,841)</u>	<u>\$ (99,045,101)</u>	<u>\$ (92,553,356)</u>	<u>\$ 99,623,394</u>	<u>\$ (90,858,423)</u>
\$ 36,782,848	\$ 36,787,191	\$ 36,824,470	\$ 36,807,375	\$ 37,069,864	\$ 36,883,164	\$ 36,908,866
1,174,436	1,046,654	1,073,391	1,088,068	1,600,316	1,337,632	5,091,828
8,098,374	8,119,132	8,106,791	8,213,978	8,641,815	8,572,810	8,149,434
27,607,304	27,405,051	27,235,947	27,426,419	28,670,879	28,447,956	27,001,246
1,116,959	1,300,210	1,412,537	1,512,357	1,675,609	1,957,260	2,479,926
849,986	1,099,618	1,139,354	1,342,398	1,320,385	1,394,464	949,076
5,137,302	4,826,579	4,827,617	5,782,151	4,618,573	5,698,010	5,191,749
5,725,297	6,280,469	5,963,414	5,554,867	5,548,447	6,253,728	6,434,202
1,268,302	757,857	1,058,389	1,799,905	1,820,661	2,218,148	2,776,397
59,610	66,396	115,115	150,658	344,032	637,777	427,961
263,000	291,040	262,600	263,000	-	-	-
88,083,418	87,980,197	88,019,625	89,941,176	91,310,581	93,400,949	95,410,685
2,033,085	1,927,539	1,929,971	1,828,494	1,843,415	1,834,284	1,829,366
1,820,661	-	-	-	-	12,861	-
1,275	140	2,574	45	25	-	-
(263,000)	(291,040)	(262,600)	(263,000)	-	-	-
3,592,021	1,636,639	1,669,945	1,565,539	1,843,440	1,847,145	1,829,366
<u>\$ 91,675,439</u>	<u>\$ 89,616,836</u>	<u>\$ 89,689,570</u>	<u>\$ 91,506,715</u>	<u>\$ 93,154,021</u>	<u>\$ 95,248,094</u>	<u>\$ 97,240,051</u>
\$ (7,302,830)	\$ (7,920,958)	\$ (12,701,867)	\$ (6,005,172)	\$ 2,079,508	\$ (3,412,384)	\$ 8,712,507
(268,278)	(411,454)	(2,355,404)	(1,533,214)	(1,478,843)	(962,916)	(2,330,879)
<u>\$ (7,571,108)</u>	<u>\$ (8,332,412)</u>	<u>\$ (15,057,271)</u>	<u>\$ (7,538,386)</u>	<u>\$ 600,665</u>	<u>\$ (4,375,300)</u>	<u>\$ 6,381,628</u>

**County of Winnebago, Illinois**

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>General Fund</b>			
Nonspendable for prepaids	\$ -	\$ -	\$ -
Nonspendable for inventory	70,911	160,149	146,284
Nonspendable for advances	-	-	-
Restricted	-	-	-
Assigned	-	-	-
Unassigned	11,855,772	13,111,073	12,870,465
	<u>11,855,772</u>	<u>13,111,073</u>	<u>12,870,465</u>
Total general fund	<u>\$ 11,926,683</u>	<u>\$ 13,271,222</u>	<u>\$ 13,016,749</u>
<b>All Other Governmental Funds</b>			
Nonspendable for prepaids	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	-
Reserved	55,071,335	55,556,298	64,715,086
Unrestricted reported in:			
Special revenue funds	-	-	-
Assigned:			
Animal services	-	-	-
Public safety	4,443,563	4,926,095	328,013
Capital projects	2,468,017	2,212,888	3,054,378
Public health	1,654,327	-	-
Highways and streets	4,253,772	8,288,071	297,716
Unassigned (deficit)	(450,670)	(191,552)	(267,144)
	<u>(450,670)</u>	<u>(191,552)</u>	<u>(267,144)</u>
Total all other governmental funds	<u>\$ 67,440,344</u>	<u>\$ 70,791,800</u>	<u>\$ 68,128,049</u>



**County of Winnebago, Illinois**

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ -	\$ 26,461	\$ 79,024	\$ 18,889	\$ 51,340	\$ 48,844	\$ 43,593
84,895	113,122	-	-	-	3,985	1,974
-	-	-	273,108	399,417	4,272,385	16,126,814
-	-	-	-	-	-	-
-	249,000	200,000	200,000	608,000	200,000	200,000
13,119,243	12,539,651	12,435,314	12,830,687	15,741,671	16,215,044	10,498,042
<u>\$ 13,204,138</u>	<u>\$ 12,928,234</u>	<u>\$ 12,714,338</u>	<u>\$ 13,322,684</u>	<u>\$ 16,800,428</u>	<u>\$ 20,740,258</u>	<u>\$ 26,870,423</u>
\$ 29,227	\$ 49,658	\$ -	\$ -	\$ 216,196	\$ 1,680	\$ -
-	-	-	730,682	492,167	486,964	396,094
64,648,773	65,594,661	57,831,517	54,304,858	57,472,969	56,064,755	61,243,531
-	-	-	-	-	-	-
-	-	-	474,138	486,851	407,961	653,908
-	606,522	606,522	-	-	-	-
3,177,871	2,931,817	3,283,359	2,445,572	2,968,462	4,717,216	5,380,978
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(375,406)	(542,615)	(656,407)	(1,050,193)	(428,554)	(566,280)	(1,268,548)
<u>\$ 67,480,465</u>	<u>\$ 68,640,043</u>	<u>\$ 61,064,991</u>	<u>\$ 56,905,057</u>	<u>\$ 61,208,091</u>	<u>\$ 61,112,296</u>	<u>\$ 66,405,963</u>

**County of Winnebago, Illinois**

Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b>Revenues</b>			
Taxes	\$ 69,975,097	\$ 70,862,114	\$ 72,417,612
Intergovernmental	35,797,876	35,817,794	36,907,522
Charges for services	18,364,562	19,922,309	19,174,240
Fines and forfeitures	4,063,815	4,562,522	5,283,893
Licenses and permits	1,369,830	1,292,518	1,156,328
Investment income	143,371	134,464	93,527
Miscellaneous	3,139,907	3,198,670	3,235,378
	<u>\$ 132,854,458</u>	<u>\$ 135,790,391</u>	<u>\$ 138,268,500</u>
<b>Expenditures</b>			
Current:			
General government	\$ 13,668,349	\$ 15,607,535	\$ 16,554,104
Public safety	55,058,505	56,396,803	61,012,119
Highway and streets	9,071,694	9,121,707	9,190,738
Health and welfare	16,901,253	16,814,070	15,905,375
Judicial	14,485,897	16,678,131	17,807,618
Culture and recreation	-	-	-
Debt service:			
Principal	9,142,537	9,396,952	10,646,761
Interest	7,286,462	6,255,194	5,859,179
Capital outlay	8,347,378	5,054,815	13,563,260
Contributions to other governments	-	-	-
	<u>\$ 133,962,075</u>	<u>\$ 135,325,207</u>	<u>\$ 150,539,154</u>
Excess of revenues over (under) expenditures	<u>\$ (1,107,617)</u>	<u>\$ 465,184</u>	<u>\$ (12,270,654)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	\$ 16,062,800	\$ 15,824,447	\$ 17,057,923
Transfers (out)	(15,831,943)	(15,617,447)	(17,065,097)
Property sales	-	-	-
Issuance of capital lease obligation	-	-	2,089,438
Issuance of general obligation bond	5,955,000	3,300,000	6,000,000
Premium (discount) on bond issue	269,580	786,377	8,667,861
Issuance of pension bond	-	-	-
Issuance of from bank loan	-	-	-
Issuance of general obligation debt certificates	-	-	700,000
Issuance of commitments payable	-	-	-
Proceeds from refunding bond	-	14,660,000	50,185,000
Payment to escrow agent	(6,126,387)	(15,279,265)	(58,282,695)
	<u>\$ 329,050</u>	<u>\$ 3,674,112</u>	<u>\$ 9,352,430</u>
Net change in fund balances	<u>\$ (778,567)</u>	<u>\$ 4,139,296</u>	<u>\$ (2,918,224)</u>
Debt service as a percentage of noncapital expenditures	12.61%	11.89%	11.91%

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

**County of Winnebago, Illinois**

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 75,444,498	\$ 75,410,756	\$ 75,908,266	\$ 76,388,872	\$ 81,087,380	\$ 81,105,382	\$ 84,179,551
41,122,907	38,986,366	32,806,919	32,408,246	31,076,553	31,689,001	38,626,141
16,711,334	18,223,190	19,964,497	20,720,785	23,272,240	23,546,507	23,859,631
4,841,227	5,308,134	4,550,814	5,461,811	5,517,146	5,016,335	3,299,988
1,220,867	1,146,026	1,267,864	2,937,268	2,801,053	2,559,202	2,591,200
59,610	66,395	115,115	150,658	344,032	637,777	427,961
3,657,519	2,914,921	1,745,765	2,680,431	1,623,732	1,127,198	1,542,318
<u>\$ 143,057,962</u>	<u>\$ 142,055,788</u>	<u>\$ 136,359,240</u>	<u>\$ 140,748,071</u>	<u>\$ 145,722,136</u>	<u>\$ 145,681,402</u>	<u>\$ 154,526,790</u>
\$ 16,503,188	\$ 16,697,613	\$ 20,071,549	\$ 23,659,943	\$ 22,206,606	\$ 26,116,619	\$ 22,430,310
63,171,618	61,959,493	61,153,605	61,938,732	56,603,660	73,642,839	58,557,364
9,882,071	8,257,882	7,431,435	6,900,263	6,140,693	7,674,638	7,435,901
15,212,852	14,576,168	11,463,939	13,630,369	10,885,768	15,282,773	11,263,165
18,925,239	19,244,637	19,488,726	19,222,024	23,861,615	29,408,839	23,924,296
-	-	-	-	-	-	-
11,108,574	13,001,054	14,484,808	30,116,591	12,281,173	13,417,568	15,586,802
5,641,954	5,343,227	5,068,629	5,176,600	4,159,921	5,238,154	5,153,821
7,826,008	6,994,555	6,696,107	5,867,496	4,972,346	3,787,044	6,983,240
-	10,979,109	600,000	-	-	-	-
<u>\$ 148,271,504</u>	<u>\$ 157,053,738</u>	<u>\$ 146,458,798</u>	<u>\$ 166,512,018</u>	<u>\$ 141,111,782</u>	<u>\$ 174,568,474</u>	<u>\$ 151,334,899</u>
<u>\$ (5,213,542)</u>	<u>\$ (14,997,950)</u>	<u>\$ (10,099,558)</u>	<u>\$ (25,763,947)</u>	<u>\$ 4,610,354</u>	<u>\$ (28,887,072)</u>	<u>\$ 3,191,891</u>
\$ 15,136,152	\$ 14,804,792	\$ 12,903,043	\$ 12,748,540	\$ 16,043,352	\$ 13,712,278	\$ 13,359,371
(14,873,152)	(14,513,752)	(12,640,443)	(12,505,540)	(17,030,796)	(13,712,278)	(13,359,371)
-	-	-	-	304,446	416,317	272,870
818,360	911,437	1,381,814	1,007,080	202,545	1,309,790	1,810,313
4,000,000	287,025	122,734	-	-	-	-
-	-	-	1,421,403	-	-	1,138,758
-	-	-	-	-	31,005,000	-
-	-	-	200,000	-	-	-
-	14,064,109	2,485,000	1,620,000	-	-	2,990,000
-	-	600,000	-	-	-	-
-	-	-	36,100,000	-	-	2,020,000
-	-	(2,541,538)	(18,952,192)	-	-	-
<u>\$ 5,081,360</u>	<u>\$ 15,553,611</u>	<u>\$ 2,310,610</u>	<u>\$ 21,639,291</u>	<u>\$ (480,453)</u>	<u>\$ 32,731,107</u>	<u>\$ 8,231,941</u>
<u>\$ (132,182)</u>	<u>\$ 555,661</u>	<u>\$ (7,788,948)</u>	<u>\$ (4,124,656)</u>	<u>\$ 4,129,901</u>	<u>\$ 3,844,035</u>	<u>\$ 11,423,832</u>
11.85%	12.07%	13.83%	21.57%	11.79%	10.87%	14.17%

**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	
2010	4,690,998,067	14,072,994,201	6,065,071	18,195,213	4,697,063,138	14,091,189,414	0.8799
2011	4,486,916,092	13,460,748,276	6,161,628	18,484,884	4,493,077,720	13,479,233,160	0.8676
2012	4,126,707,051	12,380,121,153	6,932,248	20,796,744	4,133,639,299	12,400,917,897	0.9423
2013	3,824,740,274	11,474,220,822	7,383,675	22,151,025	3,832,123,949	11,496,371,847	1.0329
2014	3,636,331,451	10,908,994,353	8,690,956	26,072,868	3,645,022,407	10,935,067,221	1.0845
2015	3,545,618,725	10,636,856,175	9,235,785	27,707,355	3,554,854,510	10,664,563,530	1.0984
2016	3,598,823,012	10,796,469,036	9,743,708	29,231,124	3,608,566,720	10,825,700,160	1.0826
2017	3,681,362,409	11,044,087,227	9,052,409	27,157,227	3,690,414,818	11,071,244,454	1.0857
2018	3,827,994,944	11,485,133,345	9,461,838	28,388,353	3,837,456,782	11,513,521,698	1.0173
2019	4,053,817,387	12,162,668,428	10,001,345	30,007,036	4,063,818,732	12,192,675,464	0.9661

**Source:** Winnebago County Clerk Office

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



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

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

<i>Year taxes are payable</i>	2011	2012	2013	2014
<b>County of Winnebago</b>				
General	0.3520	0.3292	0.3554	0.4306
Special Revenue	0.4779	0.5384	0.5869	0.6023
<b>City Rates</b>				
City of Rockford	2.3595	2.5191	2.8178	3.0811
City of South Beloit	0.9222	0.9796	1.0656	1.1395
<b>Community College Rates</b>	.4503 - .5587	.4541 - .5745	.4477 - .6434	.4630 - .7236
<b>Village Rates</b>	.2342 - .7386	.2522 - .7492	.2882 - .8376	.2954 - .8805
<b>Forest Preserve Rate</b>	0.0898	0.0956	0.1072	0.1165
<b>Fire District Rates</b>	.0599 - .7260	.0639 - .7342	.0723 - .8214	.0812 - .9166
<b>Grade School Rates</b>	2.9138 - 3.6328	3.0293 - 3.8020	3.2985 - 4.1837	3.5108 - 4.4356
<b>High School Rate</b>	2.4029	2.5025	2.3729	2.5241
<b>Library District Rates</b>	.1538 - .3564	.1602 - .3860	.1790 - .4422	.1878 - .4724
<b>Multi-Township District Rates</b>	.0307 - .0456	.0321 - .0448	.0358 - .0487	.0381 - .0518
<b>Park District Rates</b>	.1092 - .7869	.1003 - .8432	.1133 - .9522	.1237 - 1.0577
<b>Road District Rates</b>	.0367 - .4146	.0377 - .4252	.0417 - .4496	.0457 - .4546
<b>Sanitary District Rates</b>	.0340 - .1362	.0360 - .1469	.0398 - .1665	.0402 - .1856
<b>Special District Rate</b>	0.0305	0.0315	0.0341	0.0380
<b>Street Light District Rate</b>	0.5560	0.5889	0.6582	0.7524
<b>Township Rates</b>	.0806 - .4303	.0859 - .4400	.0978 - .4579	.1072 - .4630
<b>School District Rates</b>	5.0762 - 6.5777	5.1937 - 6.7230	5.2607 - 7.1627	5.2865 - 7.9019
<b>Greater Rockford Airport</b>	0.0954	0.0937	0.1024	0.1043

Source: Winnebago County Clerk's Office

N/A - Not applicable

2015	2016	2017	2018	2019	2020
0.4436 0.6409	0.4493 0.6491	0.3686 0.7140	0.3604 0.6983	0.3466 0.6707	0.3444 0.6217
3.2931 1.1891	3.3595 1.1922	3.3207 1.169	3.2517 1.1625	3.1194 1.1260	2.9185 1.0813
.4823-.7119	.4893-.6939	.4927-.6686	.5053-.6654	.4987-.6664	.4703-.6534
.3196-.8953	.3920-.9391	.3326-.9321	.3338-.9266	.3270-.9089	.3068-.8945
0.1199	0.1203	0.1207	0.1182	0.1147	0.1107
.0869-.9765	.0915-.9999	.0909-1.0177	.0970-1.0261	.0776-1.0186	.0755-.9763
3.6812-4.5689	3.8877-4.5344	3.8383-4.3951	3.7926-4.3911	3.7325-4.2709	3.6359-4.0864
2.6168	2.6083	2.5511	2.7764	2.7327	2.6611
.5042-.1956	.1967-.5196	1950-.5190	.1940-.5091	.1940-.4890	.1917-.4564
.0540-.0401	.0403-.0544	.0404-.0541	.0409-.0541	.0407-.0542	.0399-.0536
.1263-.1571	.1326-1.1629	.1382-1.1544	.1325-1.1371	.1298-1.0963	.1275-1.0334
.0486-.4576	.0487-.4519	.0470-.4383	.0477-.4369	.0475-.4370	.0462-.4297
.0429-.2008	.0437-.2075	.0440-.2082	.0439-.2041	.0433-.1964	.0411-.1848
0.0408	N/A	N/A	0.0437	0.0421	0.0405
0.8129	0.8725	0.8798	0.8716	0.8497	0.8396
.1138-.4660	.1140-.4623	.1116-.4483	.1114-.4445	.1110-.4320	.1079-.4204
5.9886-8.3197	6.0720-8.3864	6.0315-8.5175	5.9790-8.1964	5.9038-8.1087	5.7504-7.5519
0.1063	0.1073	0.1103	0.1102	0.1073	0.1011

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

Taxpayer	2019 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2010 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Lowes Home Center, Inc.	\$ 12,709,842	1	0.31%	\$ 20,843,644	1	0.43%
Woodward, Inc	10,422,791	2	0.25%			
CBL/Cherryvale	9,348,466	3	0.22%	17,024,231	2	0.35%
Meijer Stores Limited Partnership	8,228,084	4	0.20%			
Forest Plaza, LLC	7,509,397	5	0.18%	9,287,594	5	0.19%
Greater Rockford Airport Authority	6,815,909	6	0.16%	13,027,505	3	0.27%
Beloit Memorial Hospital	6,666,000	7	0.16%	12,240,194	4	0.25%
Rock 39 LLC	6,151,162	8	0.15%			
Wesley Willows Corp	5,982,781	9	0.14%			
NM PCI LP	5,575,566	10	0.13%			
Two Star Property				6,193,624	6	0.13%
Petry Family Trust				5,902,355	7	0.12%
MB Rockford State LLC				4,745,542	8	0.10%
Wal-Mart Stores, Inc.				4,737,691	9	0.10%
Edward Rose Associates Inc				4,679,382	10	0.10%
	\$ 79,409,998		1.90%	\$ 98,681,762		2.04%

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

**Note:** The above figures for 2019 represent the Assessed Valuation related to the 2019 tax levy paid in 2020.



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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Total Adjusted Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Adjustments			Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2011	42,514,171	(253,671)	42,260,500	39,837,175	93.70%	2,331,162	42,168,337	99.78%
2012	42,627,933	(208,805)	42,419,128	40,818,992	95.76%	1,502,225	42,321,217	99.77%
2013	42,789,629	(202,327)	42,587,302	41,058,169	96.41%	1,431,416	42,489,585	99.77%
2014	43,439,900	(150,799)	43,289,101	41,796,847	96.55%	1,369,110	43,165,957	99.72%
2015	39,044,521	(192,644)	38,851,877	37,610,646	96.33%	1,093,140	38,703,786	99.62%
2016	39,047,094	(166,790)	38,880,304	37,500,729	96.04%	1,223,756	38,724,485	99.60%
2017	39,045,958	20,385	39,066,343	37,596,543	96.29%	1,176,602	38,773,145	99.25%
2018	39,070,422	(156,821)	38,913,601	36,833,896	94.28%	1,941,747	38,775,643	99.65%
2019	39,039,030	(66,316)	38,972,714	30,146,481	77.22%	8,567,821	38,714,302	99.34%
2020	39,261,130	(105,420)	39,155,710	37,290,252	94.98%	1,499,253	38,789,505	99.06%

**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.

Final FY2020 adjusted levy and subsequent year collections are projected amounts.

**County of Winnebago, Illinois**  
**Ratios of Outstanding Debt By Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities					Business-Type				Total Primary Government Debt	Percentage of Personal Income*	Total Primary Govt Debt Per Capita *	Total Net General Bonded Debt	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt and Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Leases	General Bonded Debt	Unamortized Premium	Leases	Amounts Restricted to Repaying Debt						
2011	17,130,000	139,567,643	3,518,715	800,000	357,325	-	-	310,060	14,125,081	147,558,662	1.460%	499.75	3,004,919	10.18	0.12%
2012	14,035,000	136,907,693	3,924,106	700,000	85,373	1,860,000	138,289	237,979	13,510,596	144,377,844	1.355%	488.98	2,384,404	8.08	0.12%
2013	13,281,272	131,925,000	10,015,370	1,050,000	1,796,778	1,678,728	117,546	156,243	12,597,431	147,423,506	1.356%	499.29	2,362,569	8.00	0.12%
2014	16,241,752	123,290,000	8,967,509	14,420,000	1,791,267	1,513,248	112,097	71,413	12,524,465	153,882,821	1.403%	521.17	5,230,535	17.71	0.15%
2015	18,061,230	113,925,000	8,415,117	24,439,109	2,362,446	1,343,770	70,843	-	12,644,241	155,973,274	1.380%	528.25	6,760,759	22.90	0.18%
2016	16,549,620	103,940,000	7,273,059	24,079,109	1,696,062	1,170,380	59,944	-	9,892,981	144,875,193	1.270%	490.66	7,827,019	26.51	0.17%
2017	16,480,891	96,470,000	6,692,729	22,067,028	1,659,361	989,109	49,045	-	8,204,364	136,403,799	1.144%	461.97	9,265,636	31.38	0.16%
2018	14,326,103	89,095,000	5,805,176	20,167,732	4,665,681	803,897	38,146	-	8,431,125	126,470,610	1.018%	428.33	6,698,875	22.69	0.14%
2019	12,109,196	112,525,000	4,936,878	20,076,092	4,721,450	610,804	27,247	-	8,517,580	146,489,087	1.172%	496.13	4,202,420	14.23	0.11%
2020	10,670,198	107,490,000	5,173,541	18,045,780	5,032,129	413,304	16,348	-	8,861,785	137,979,515	***	488.30	2,221,717	7.86	0.09%

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

\*\*\* Personal income not available.

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

Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt Limit	\$ 132,894,403	\$ 127,190,917	\$ 117,185,506	\$ 108,626,657	\$ 103,505,125	\$ 102,202,067	\$ 210,996,563	\$ 212,198,852	\$ 220,653,765	\$ 233,669,577
Total Net Debt Applicable to Limit	17,130,000	1,680,741	14,960,000	18,604,198	21,767,446	19,416,062	17,470,000	15,130,000	12,720,000	11,083,502
Legal Debt Margin	\$ 121,734,625	\$ 125,510,176	\$ 102,225,506	\$ 102,225,506	\$ 81,737,679	\$ 82,786,005	\$ 193,526,563	\$ 197,068,852	\$ 207,933,765	\$ 222,586,075
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	12.89%	1.32%	12.77%	12.77%	21.03%	19.00%	8.28%	7.13%	5.76%	4.74%

Legal Debt Margin Calculation for Fiscal 2020	5.750%
Equalized Assessed Value	<u>\$ 4,063,818,732</u>
Debt Limit	\$ 233,669,577
Debt Applicable to Limit	
General Obligation Bonds	118,573,502
Bonded debt excluded from long-term debt	<u>(107,490,000)</u>
Total net debt applicable to debt limit	<u>11,083,502</u>
Legal Debt Margin	<u>\$ 222,586,075</u>

# County of Winnebago, Illinois

## Demographic Statistics

### Last Ten Calendar Years

Year	(1) Population	(2) Personal Income ( <i>thousands of dollars</i> )	(2) Per Capita Personal Income	(3) Unemployment Rate
2011	295,266	\$ 10,106,551	\$ 34,229	13.3
2012	295,266	10,655,275	36,087	11.1
2013	295,266	10,872,551	36,823	10.7
2014	295,266	10,970,413	38,020	8.6
2015	295,266	11,298,474	39,357	6.4
2016	295,266	11,407,382	39,904	6.6
2017	295,266	11,921,377	41,862	5.9
2018	295,266	12,426,271	43,742	4.7
2019	295,266	12,499,155	44,234	5.4
2020	282,572	*	*	10.4

(1) The Official 2010 Census figure was used for 2011 - 2019.  
Census Bureau estimate available as of March 2020 was used for the 2020 population.

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

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

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

Employer	2020 Employees	Rank	Percentage of Total County Employment	2011 Employees	Rank	Percentage of Total County Employment
Rockford School District 205	4,890	1	3.18%	4,800	1	3.33%
Mercyhealth/Rockford Memorial Hospital	4,520	2	2.94%	2,500	4	1.73%
Fiat Chrysler Auto	3,749	3	2.44%	2,350	5	1.63%
Swedish American Health System	3,375	4	2.19%	2,600	3	1.80%
United Parcel Service	2,203	5	1.43%	2,000	8	1.36%
Collins Aerospace (formerly Hamilton Sundstrand)	2,200	6	1.43%	2,000	6	1.39%
OSF Saint Anthony Medical Center	2,200	7	1.43%	2,000	7	1.39%
Woodward Governor	1,900	8	1.24%	1,200		0.88%
PCI Packaging Coordinators Inc.	1,800	9	1.17%			
Wal-Mart Stores	1,470	10	0.96%	2,750	2	1.91%
Rockford Park District				1,700	9	1.18%
County of Winnebago				1,600	10	1.11%
	28,307		18.41%	25,500		17.71%

**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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	151.5	151.5	141.0	142.0	140.0	123.0	135.0	138.5	138.6	120.0
Public Safety	562.0	550.0	561.5	565.0	580.0	615.0	502.5	500.9	484.9	499.7
Highways and Streets	59.0	58.5	53.0	54.5	49.5	50.0	48.5	47.7	46.4	45.5
Health and Welfare	407.5	414.0	414.0	394.0	315.5	290.0	248.5	254.1	237.0	237.2
Judicial	278.5	266.0	293.0	293.5	282.0	214.0	247.5	262.8	260.2	264.9
<b>Total</b>	<b>1,458.5</b>	<b>1,440.0</b>	<b>1,462.5</b>	<b>1,449.0</b>	<b>1,367.0</b>	<b>1,292.0</b>	<b>1,182.0</b>	<b>1,204.0</b>	<b>1,167.1</b>	<b>1,167.3</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.

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Supervisor of Assessments</b>										
Number of Assessment Notices	122,147	26,482	30,810	15,332	121,495	5,379	9,867	9,488	120,609	3,463
Number of Appeals	7,856	6,319	5,976	4,089	4,737	2,574	1,888	1,479	2,628	951
Real Estate Transfer Declarations Processed	2,778	6,309	4,469	5,414	5,812	5,564	7,141	5,163	8,479	6,408
Total Exemptions (All Types)	122,695	122,987	125,979	126,573	122,425	123,142	121,512	125,032	126,476	126,706
<b>County Clerk's Office</b>										
Birth Certificates Issued	4,638	4,602	5,048	4,567	4,515	N/A	8,141	8,123	13,160	11,524
Death Certificates Issued	2,930	2,881	3,251	3,064	3,256	1,678	1,622	1,740	1,668	1,656
Marriage Licenses Issued	1,121	1,846	1,743	2,085	2,064	1,748	1,643	1,841	1,649	1,308
Civil Union Certificates Issued	52	51	*9/874	8	3	60	3	3	6	2
Raffle Licenses Issued	178	224	297	302	316	336	320	329	340	204
<b>County Treasurer</b>										
Number of Real Estate Parcels Billed	148,285	126,315	126,224	126,210	126,134	121,456	121,329	121,173	121,030	126,017
Number of Certified Mailed	7,504	7,863	7,630	7,020	6,716	6,958	6,561	5,827	5,453	6,369
<b>Recorder of Deeds</b>										
Total Documents Recorded	48,830	51,465	53,120	41,933	41,810	40,433	41,648	39,156	43,052	39,124
Total Mortgages Recorded	11,118	11,845	11,372	7,711	7,968	8,121	8,445	8,485	8,415	9,481
Total Deeds Recorded	7,553	8,476	9,890	9,658	10,191	9,599	9,864	9,822	9,690	7,971
Total Foreclosures Recorded	670	879	703	425	386	360	247	155	187	77
<b>Regional Planning &amp; Economic Development</b>										
Number of Building Permits Issued	3,759	3,701	3,259	4,422	3,574	3,179	5,871	3,616	2,313	3,173
Number of Building Permits/Certificate of Occupancy Issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	82	42
Number of Zoning Permits	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	420	506
<b>Public Safety</b>										
<b>Sheriff's Departments</b>										
Bookings	15,341	16,046	15,629	15,044	13,156	12,854	11,971	11,794	11,052	6,936
Release/Bond Out	15,285	16,083	15,701	15,191	13,158	12,663	11,919	11,804	11,084	6,931
911 Calls Handled	113,755	113,300	103,227	100,678	107,360	52,447	51,515	48,916	52,567	N/A
Accident Reports	865	835	875	1,137	1,067	868	615	913	965	1,228
Traffic Citations Issued	8,763	10,670	10,871	N/A	N/A	10,293	13,825	8,678	7,915	5,170
Average Jail Population	761	1,019	953	837	690	771	802	840	779	681
Vehicles Impounded	1,320	1,783	1,649	1,795	N/A	1,376	1,390	1,189	1,034	662
Meals Provided to Inmates and Staff	1,635,589	1,210,762	1,124,827	1,124,827	759,073	907,292	945,032	977,395	970,929	818,874

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Public Safety (Continued)</b>										
<b>Animal Services</b>										
Number of Dogs Adopted	659	694	561	511	554	530	611	528	792	525
Number of Cats Adopted	654	701	769	681	700	761	690	739	1,211	1,250
<b>Highways and Streets</b>										
Miles of Maintained County Roads	303	303	311	303	299	303	303	303	294	294
<b>Health and Welfare</b>										
<b>County Health Department</b>										
<b>Case Management Services</b>										
Family Case Management	6,658	6,721	6,175	2,558	2,776	2,776	2,776	N/A	N/A	N/A
Breast & Cervical Screenings (avg monthly caseload)	1,200	1,306	1,603	732	489	489	N/A	295	468	47
Ryan White HIV (avg monthly caseload)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	36	39	39
Refugee (avg monthly caseload)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10	23	23
<b>Clinic Service/Individual Based (Number Visits/Immunizations Given)</b>										
Clinician Visits	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,973	2,961	1,475
Nurse Visits	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,115	3,849	2,718
Direct Observed Therapy Home Visits	N/A	N/A	N/A	N/A	N/A	N/A	N/A	582	399	584
Influenza Vaccinations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,917	1,681	1,450
Dental Sealants Applied	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,744	2,045	1,460
Screenings/Immunizations	11,805	10,539	10,074	24,067	16,217	4,607	3,961	N/A	N/A	584
Lead Screening and Testing	689	606	280	276	257	N/A	210	N/A	N/A	N/A
Sexually Transmitted Diseases (clinic visits)	4,907	3,996	3,813	3,220	1,309	1,309	707	N/A	N/A	N/A
Women's Health Clients	7,073	6,781	5,738	4,599	2,799	2,799	6,826	N/A	N/A	N/A
Stand Against Cancer Clients	66	39	32	N/A	N/A	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	N/A	N/A	N/A	N/A	103	129	131
Better Birth Outcomes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	30	105	75
Children with Elevated Blood Lead Level	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	39	14
Health Works Children in Foster Care	1,471	1,235	622	389	497	497	511	262	191	282
Women, Infants and Children Supplemental Nutrition (total)	7,315	7,382	7,343	7,054	8,039	8,039	6,345	5,931	6,189	5,930
KidCare - State Health Ins. Program (children enrolled)	354	287	286	293	305	N/A	N/A	N/A	N/A	N/A
<b>Environmental Health Services (inspections completed)</b>										
Well and Septic System Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	226	202	220
Mortgage Evaluations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	389	368	359
Food Establishment/Retail Food Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,298	4,095	4,817
Food Establishment/Retail Food Plan Reviews	N/A	N/A	N/A	N/A	N/A	N/A	N/A	105	99	57
Lead Based Paint Risk Assessments	N/A	N/A	N/A	N/A	N/A	N/A	N/A	44	84	71
Lead Contractor Compliance Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	91	75	69



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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Health and Welfare (Continued)</b>										
<b>County Health Department (Continued)</b>										
<b>Environmental Health Services(continued)</b>										
Homes Receiving Lead Mitigation/Abatement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	50	29	16
Housing Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	861	762	682
Nuisance Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	380	394	316
Survey Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	372	421	642
Pool and Spa Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	140	121	47
Hotel & Motel Inspections	25	58	35	-	106	106	165	110	95	53
Tanning Facility Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15	17	11
Body Art Facility Inspections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8	16	23
Mosquito Trap Checks/Surveys	N/A	N/A	N/A	N/A	N/A	N/A	N/A	340	302	362
Larvicide Treatments Performed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	50	39	15
Pollution Control Inspections	1,679	1,693	1,725	1,994	2,057	N/A	1,615	N/A	N/A	N/A
Public Facilities Sanitation Inspections	5,503	4,871	4,524	4,672	4,187	N/A	4,287	N/A	N/A	N/A
RPR (STD) Tests	-	-	-	3,799	3,891	N/A	4,709	N/A	N/A	N/A
Total of All Inspections Types Completed	9,801	8,072	7,869	9,879	6,908	6,908	5,815	6,479	7,119	7,760
<b>Health Education</b>										
Alcohol, Tobacco and Other Drugs Prevention Education	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	448	173
Adolescents Pregnancy Prevention	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Drug Overdose Prevention/Naloxone Training	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	742	1,348
<b>County Nursing Home - River Bluff</b>										
Nursing Home Inpatient Days	87,554	76,868	74,039	74,386	80,731	83,314	80,114	67,614	63,895	62,074
<b>Veteran's Assistance Commission</b>										
Monthly Average Case Load	49	50	50	59	58	66	62	61	70	85
Total Veterans Assisted	1,269	1,334	1,321	1,410	988	1,210	1,566	1,620	836	1,023
Total Monetary Assistance Provided	132,950	139,676	149,566	178,422	191,744	241,854	236,806	217,490	215,980	318,000
<b>Culture and Recreation</b>										
<b>Veteran's Memorial Hall - Museum &amp; Reception Hall</b>										
Total Number of Visits	16280	19,018	19,163	17,507	31,538	17,272	17,556	17,838	20,833	3,583
Total Number of Events	248	324	324	302	264	317	339	349	409	119
<b>Judicial</b>										
<b>Court Services</b>										
Total Adult Probation Cases	4,072	6,153	6,352	6,640	7,003	6,970	6,195	6,343	6,250	6,020
Total Juvenile Probation Cases	942	1,263	1,151	989	886	694	832	789	752	688
Juvenile Detention Home Average	44	49	45	41	45	40	N/A	N/A	N/A	25
Juveniles Admitted to Detention Home During the Year	672	580	616	540	500	514	601	546	546	389
<b>Circuit Clerk's Office - 17th Judicial Circuit</b>										
Total Cases Filed	82,092	80,465	77,143	73,089	64,582	62,566	61,577	60,504	59,191	41,785
Juvenile Cases Filed	732	1,076	1,012	828	877	901	752	876	905	821
Criminal Felony Cases Filed	3,634	3,748	3,462	3,147	2,992	3,332	3,156	3,359	3,393	2,706
Criminal Misdemeanor Cases Filed	4,285	4,516	4,294	4,469	3,899	3,771	3,350	3,627	3,925	3,114
DUI Cases Filed	1,577	1,630	1,504	1,370	1,326	1,278	1,413	1,395	1,167	780
Traffic Cases Filed	54,362	51,492	50,098	47,038	39,933	37,999	37,408	36,034	34,518	22,833
Other Cases Filed	17,502	18,003	16,773	16,237	15,555	15,285	15,508	15,213	15,283	11,531

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Judicial (Continued)</b>										
<b>Child's Advocacy Center - Abuse Agency</b>										
Number of Referrals	578	576	560	568	599	635	657	614	742	656
Interviews Conducted	338	374	300	356	364	398	386	422	405	410
People Who Received Support Services	1,317	1,444	1,163	1,075	1,135	1,129	1,101	1,322	1,353	1,221
Number of Cases Closed	246	272	264	323	259	321	377	309	355	273
Number of Arrests	60	61	56	61	67	67	78	65	70	66
Number of People Charged	36	59	39	28	32	43	35	49	43	49
<b>Circuit Court</b>										
Law Library Legal Self Help Center Visitor Totals	6,443	6,386	6,664	6,229	6,881	7,309	6,517	6,374	6,885	5,380
<b>Coroner's Office</b>										
Total Number of Calls	2,835	2,614	2,802	2,871	2,999	3,176	3,337	3,045	3,267	3,574
Total Number Transported	378	393	407	406	453	499	495	596	578	645
Total Number of Autopsies	283	281	330	317	316	373	339	362	391	443

Source: Respective County Departments

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

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

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

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

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>County Purchasing Department</b>										
Vehicle Pool	18	17	19	19	19	18	18	7	7	6
<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	1,318	1,318	1,206	1,206	1,318
Number of Patrol Boats	3	3	2	3	3	2	2	2	2	1
Number of Fleet Vehicles	150	131	150	150	150	150	160	127	127	148
<b>Animal Services</b>										
Vehicle Pool	9	12	13	12	11	11	11	10	10	10
<b>Highways and Streets</b>										
Miles of Maintained County Roads	303	303	311	303	299	303	303	303	303	294
Number of County Road Traffic Signals	58	58	59	63	64	64	64	64	64	67
Number of County Road Bridges	85	85	83	86	89	90	90	90	90	90
Number of Vehicles and Light Equipment	112	112	153	209	209	213	165	165	165	200
Number of Heavy Equipment Items	232	232	80	109	109	95	29	32	32	30
<b>Health and Welfare</b>										
<b>County Health Department</b>										
Number of Health Department Facilities	3	3	3	3	3	2	2	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	3	3	3	5	6	6	6	7
<b>Circuit Court</b>										
Law Library Holdings/Books (estimate)	N/A	N/A	16,000	16,000	16,000	16,000	16,250	16,250	16,250	16,250

Source: Respective County Departments

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

# County of Winnebago, Illinois

## Miscellaneous Statistics

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<b>Geographic Location:</b>	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.
<b>County Size/Make-up:</b>	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%.
<b>Population:</b>	2010 census: 295,266
<b>Density:</b>	541/sq. mi. (209/km <sup>2</sup> )
<b>County Seat:</b>	Rockford, Illinois
<b>Year of Incorporation:</b>	1837
<b>Form of Government:</b>	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.
<b>Statutory Elected Positions:</b>	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.
<b>Employment Distribution:</b>	
<b>Top Five Employment Sectors</b>	
Educational Services & Human Services:	24.8%
Manufacturing:	23.1%
Retail Trade:	10.0%
Professional, Scientific, & Administrative:	8.3%
Arts, Entertainment, and Hospitality:	7.7%

Source: U.S. Census Bureau, 2019 American Community Survey

