



Winnebago County, IL

Comprehensive Annual Financial Report

**Fiscal Year End
September 30, 2021**



County of Winnebago, Illinois

Annual Comprehensive Financial Report

September 30, 2021

Prepared by:

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

County of Winnebago, Illinois

Table of Contents
September 30, 2021

	<u>Page</u>
Introductory Section	
Letter of Transmittal	i
Organization Chart	vi
Principal Officials - County of Winnebago, Illinois	vii
Certificate of Achievement for Excellence in Financial Reporting	viii
Financial Section	
Independent Auditors' Report	ix
Management's Discussion and Analysis (Unaudited)	xi
Basic Financial Statements	
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	9-10
Statement of Fiduciary Net Position - Fiduciary Funds	11
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	12
Notes to Financial Statements	13-53

County of Winnebago, Illinois

Table of Contents
September 30, 2021

	<u>Page</u>
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	54-55
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Public Safety Sales Tax Fund	56
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Illinois Municipal Retirement Fund	57
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Tort Liability Fund	58
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - American Rescue Plan Fund	59
Illinois Municipal Retirement Fund Schedule of Employer Contributions	60
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	61-63
Other Post-Employment Benefit Plan Schedule of Employer Contributions	64
Schedule of Changes in the Employer's Other Post-Employment Benefits Liability and Related Ratios	65
Notes to Required Supplementary Information	66-69
Supplementary Information	
Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual - General Fund	70-73
Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual - Public Safety Sales Tax Fund	74-77
Combining and Individual Fund Financial Statements and Schedules	
Nonmajor Governmental Funds Combining Statements and Schedules	
Combining Balance Sheet	78
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	79
Special Revenue Funds Descriptions	80-83
Combining Balance Sheet - Nonmajor Special Revenue Funds	84-91
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Special Revenue Funds	92-99

County of Winnebago, Illinois

Table of Contents
September 30, 2021

	<u>Page</u>
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Motor Fuel Tax Fund	100
Document Storage Fee Fund	101
Treasurer's Delinquent Tax-Fee Fund	102
Vital Records Fee Fund	103
Recorder's Document Fee Fund	104
Court Automation Fee Fund	105
Court Security Fee Fund	106
Victim Impact Panel Fee Fund	107
Maintenance and Child Support Collection Fund	108
Children's Waiting Room Fund	109
Rental Housing Fee Fund	110
Drug Enforcement Fund	111
9-1-1 Operations Fund	112
Probation Services Fee Fund	113
Neutral Site Custody Exchange Fund	114
Coroner Fee Fund	115
Deferred Prosecution Program Fund	116
Jail Medical Cost Fund	117
State's Attorney Automation Fund	118
County Detention Home Fund	119
Geographic Information System Fund	120
Historical Museum Fund	121
Children's Advocacy Project Fund	122
Health Department Fund	123
County Highway Fund	124
County Bridge and Improvement Fund	125
Federal Matching Aid Fund	126
Veterans' Assistance Fund	127
Employer Social Security Fund	128
State's Attorney Grants Fund	129
Sheriff's Department Grant Fund	130
Probation Grants Fund	131
Community Development Grants Fund	132
Circuit Court Grants Fund	133
Circuit Clerk Electronic Citation Fund	134
City Election Fund	135
Law Library Fund	136
Marriage and Civil Union Fund	137
Hotel/Motel Tax Fund	138
Foreclosure Mediation Fund	139
Water-Baxter Street Fund	140
Baxter Road Special Tax Allocation	141
Circuit Clerk Operation and Administration Fund	142
Animal Services Fund	143
Animal Services Donation Fund	144
Federal Forfeiture State Attorney Fund	145
State Drug Forfeiture State Attorney Fund	146
Check Offender Program Fund	147
County Automation Fund	148
Public Defender Automation Fund	149
Specialty Courts Fund	150

County of Winnebago, Illinois

Table of Contents
September 30, 2021

	<u>Page</u>
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Sheriff Commissary Fund	151
Court Appointed Special Advocate Fund	152
Criminal Justice Center Fitness Fund	153
Rebuild IL Grant	154
Mental Health Tax Fund	155
Emergency Rental Assistance Program I	156
Emergency Rental Assistance Program II	157
Debt Service Funds Descriptions	158-159
Combining Balance Sheet - Nonmajor Debt Service Funds	160-162
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Debt Service Funds	163-165
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
2012A General Obligation Refunding Bonds Fund	166
2012C General Obligation Refunding Bonds Fund	167
2012D General Obligation Refunding Bonds Fund	168
2012E Debt Certificate Fund	169
2012F Debt Certificate Fund	170
2012G Debt Certificate Fund	171
2013A Series Refunding Bonds Fund	172
2013B Series Refunding Bonds Fund	173
2013C Series Refunding Bonds Fund	174
2013E Debt Certificates Fund	175
2015A Debt Certificates Fund	176
2016A Refunding Bonds Fund	177
2016D Refunding Bonds Fund	178
2016E Refunding Bonds Fund	179
2017A General Obligation Debt Certificates Fund	180
2017B General Obligation Refunding Bonds Fund	181
2017C General Obligation Refunding Bonds Fund	182
2018 Pension Bond Fund	183
2020A General Obligation Debt Certificates Fund	184
2020B General Obligation Refunding Bonds Fund	185
Capital Projects Funds Descriptions	186
Combining Balance Sheet - Nonmajor Capital Projects Funds	187-188
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	189-190
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Host Fee Fund	191
Capital Projects Fund	192
2020A Project Fund	193

County of Winnebago, Illinois

Table of Contents
September 30, 2021

	<u>Page</u>
Enterprise Funds	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Non GAAP Budgetary Basis	
River Bluff Nursing Home Fund	194
555 North Court Operations Fund	195
Internal Service Fund Descriptions	196
Combining Balance Sheet	197
Combining Statement of Revenues, Expenses and Changes in Net Position	198
Combining Statement of Cash Flows	199
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual:	
Central Services Fund	200-201
Health Insurance Fund	203
Fiduciary Funds - Agency Funds Descriptions	
Combining Statement of Fiduciary Net Position - Fiduciary Funds	204-205
Combining Statement of Changes in Fiduciary Net Position - Fiduciary Funds	206-207
Statistical Section	
Government-Wide Information	
Net Position by Component - Last Ten Fiscal Years	209-210
Changes in Net Position - Last Ten Fiscal Years	211-214
Fund Balances, Governmental Funds - Last Ten Fiscal Years	215-216
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	217-218
Assessed and Estimated Actual Value of Taxable Property - Last Ten Levy Years	219
Direct and Overlapping Property Tax Rates - Last Ten Levy Years	220-221
Principal Property Tax Payers - Current Year and Nine Years Ago	222
Property Tax Levies and Collections - Last Ten Fiscal Years	223
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	224
Legal Debt Margin Information - Last Ten Fiscal Years	225
Demographic Statistics - Last Ten Calendar Years	226
Principal Employers - Current Year and Nine Years Ago	227
Full-time Equivalent County Government Employees by Function - Last Ten Years	228
Operating Indicators by Function - Last Ten Years	229-232
Capital Indicators by Function - Last Ten Years	233
Miscellaneous Statistics	234

Introductory Section



WINNEBAGO COUNTY

— ILLINOIS —

March 28, 2022

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

We are pleased to submit the Annual Comprehensive Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2021, 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 2021. The financial statements included in the Annual Report conform to generally accepted accounting principles in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

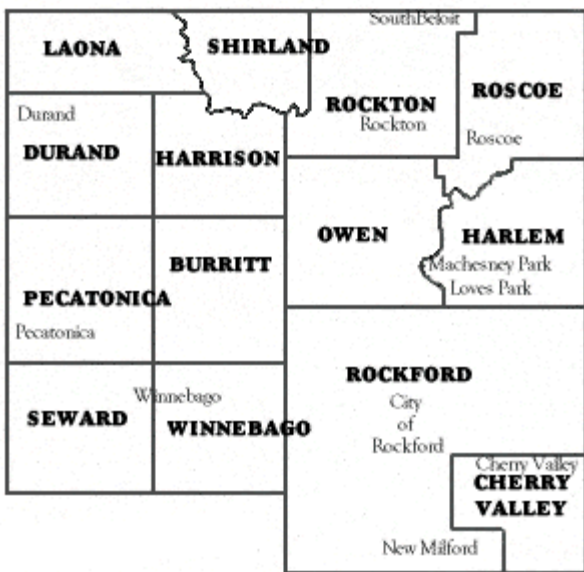
The County Board is required by Illinois State Statute to adopt an operating budget before the start of a new fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The budget is maintained on an object code basis (personnel, supplies and services, capital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

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

Profile and History of Winnebago County



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



Winnebago County is divided into 20 County Board districts with one elected representative from each district. There are 10 officials elected by the citizens of the county: Auditor, Circuit Clerk, Coroner, County Board Chairman, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, States Attorney, and Treasurer. The County Board Chairperson appoints with the advice and consent of the County Board, and the County Administrator implements policies, manages daily operations and oversees department directors. The Administrator also works to prepare the annual budget, which is recommended to the County Board for approval.

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

Economic Condition of Winnebago County, IL

There are several major initiatives for Winnebago County, and at the top of the list is economic development. The current economic condition of the region has been impacted by the ongoing COVID pandemic. Local unemployment has increased as a result. Commercial and industrial development along with restaurant and hospital sectors has been hard hit, but all are slowly starting to regain momentum with new construction projects and events coming to the county. Overall in the 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 due to its central location and proximity to Chicago, Madison and Milwaukee. The connectivity to I-90 and I-88 is a consistent strength for Winnebago County.

In November 2021, the Hard Rock Casino in Rockford opened for business. Located at the intersection of E. State Street and N. Bell School Road, the Rockford Casino is a temporary location destined to transform into the permanent Hard Rock Casino once completed one mile east of the current site near I-90. From entertainment to community impact, both casino projects are expected to create more than 1,000 jobs in addition to tax revenue and economic impacts across the region and state. Rockford became the first of six sites included in the 2019 Illinois gaming expansion legislation passed by Governor J.B. Pritzker to receive licensing approval, a historical win for Hard Rock and the Winnebago County region.

Another major economic boon for our region is the Chicago-Rockford International Airport (RFD). In 2021, cargo numbers grew 25%, with over 3.4 billion pounds of landed weight traveling through RFD compared to 2.7 billion pounds in 2020. December was the largest single month ever for cargo, with more than 431 million pounds of landed weight moving through. The leading driver of cargo growth was the sheer increase in the number of cargo flights, in addition to the new international cargo operations at RFD. Medical instruments/equipment, cell phones and computers were among some of the top imports and exports coming through RFD in 2021. The year represents continued growth at RFD. The airport is home to the second-largest UPS hub in North America and a major base of operations for Amazon Air. With the airport's ongoing cargo expansion, Rockford has become a Midwest hub for e-commerce and international freight.

RFD also saw an increase in the total number of passengers it served in 2021, to numbers that mimic what the airport saw before the COVID pandemic began. More than 103,000 passengers flew out of RFD – a 22% increase compared to 2020. RFD also set an organizational record with the most successful December ever for passenger travel. For comparison, there was a 26% increase in passenger travel in December 2021 compared to December 2019 (pre-pandemic). The airport is served by Allegiant Air, which offers flights to seven nonstop destinations: Las Vegas, Nevada; Phoenix, Arizona; and Orlando, Tampa, Ft. Myers, Destin and Sarasota, Florida.

Long a leader in automotive, production technology and metalworking, the region's manufacturing sector has gradually pivoted toward advanced manufacturing disciplines. The region's longstanding culture of innovation has helped fuel this pivot, evidenced by Collins Aerospace's \$50 million investment in "The Grid," a high-tech research and development lab at its Rockford plant where aerospace leaders will develop next generation hybrid and electric jet propulsion systems.

Capital investments from the region's health systems since 2016 are nearing \$1 billion. The 2019 debut of the six-story, 194-bed Javon Bea Hospital and Physician Clinic-Riverside in Rockford represented a \$500 million investment from Mercyhealth and was the largest construction project in the history of Winnebago County. Mercyhealth also invested \$70 million to modernize its Javon Bea Hospital-Rockton Avenue on Rockford's west side. In 2018, OSF Healthcare added 78 larger, private patient rooms and space for a pharmacy and women's services as part of an \$85 million expansion at OSF Saint Anthony Medical Center in Rockford. UW Health added a 110,000 square-foot women and children's patient tower to SwedishAmerican Hospital in Rockford, along with significant modernization to other areas of the hospital. This phased, \$130 million investment is in addition to three clinics that UW Health has built since 2017 representing another \$30 million worth of capital investment.

In addition to economic development, Winnebago and Boone Counties are partnering to update their Solid Waste Management Plans. As planning consultant, Region 1 Planning Council is working with these stakeholders to develop a Regional Solid Waste Management Plan that establishes a robust and sustainable waste management system. The planning process will include several opportunities for public input and a Solid Waste Advisory

Committee of key public and private stakeholders to provide collaboration and expert advice. The Regional Solid Waste Management Plan is a later iteration of the comprehensive solid waste management plan required under the Illinois Solid Waste Planning and Recycling Act of 1990. This act required all counties with a population of 100,000 or more to create and adopt an approved solid waste management plan that addresses the management of municipal waste within its boundaries. The Regional Solid Waste Management Plan will address key topics around waste reduction, recycling, current and proposed waste management practices, and an implementation plan for further action. Winnebago County's Water Resource Management Plan is moving forward to assess our critical water infrastructure for issues, needs and vulnerabilities. The plan will present a cost-benefit analysis and identify funding sources, along with an interactive water management map to aid in future implementation of recommendations. Region 1 is collecting data & identifying water sources in the county, spotting the threats and determining the best course of action.

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

Long-term Financial Planning

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

Budget Policy

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

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

Independent Auditor's Report

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Annual Comprehensive Financial Report for the fiscal year ended September 30, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for thirty-two years (fiscal year ended 1988-2003 and 2005-2020). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

Acknowledgements

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

Respectfully submitted,

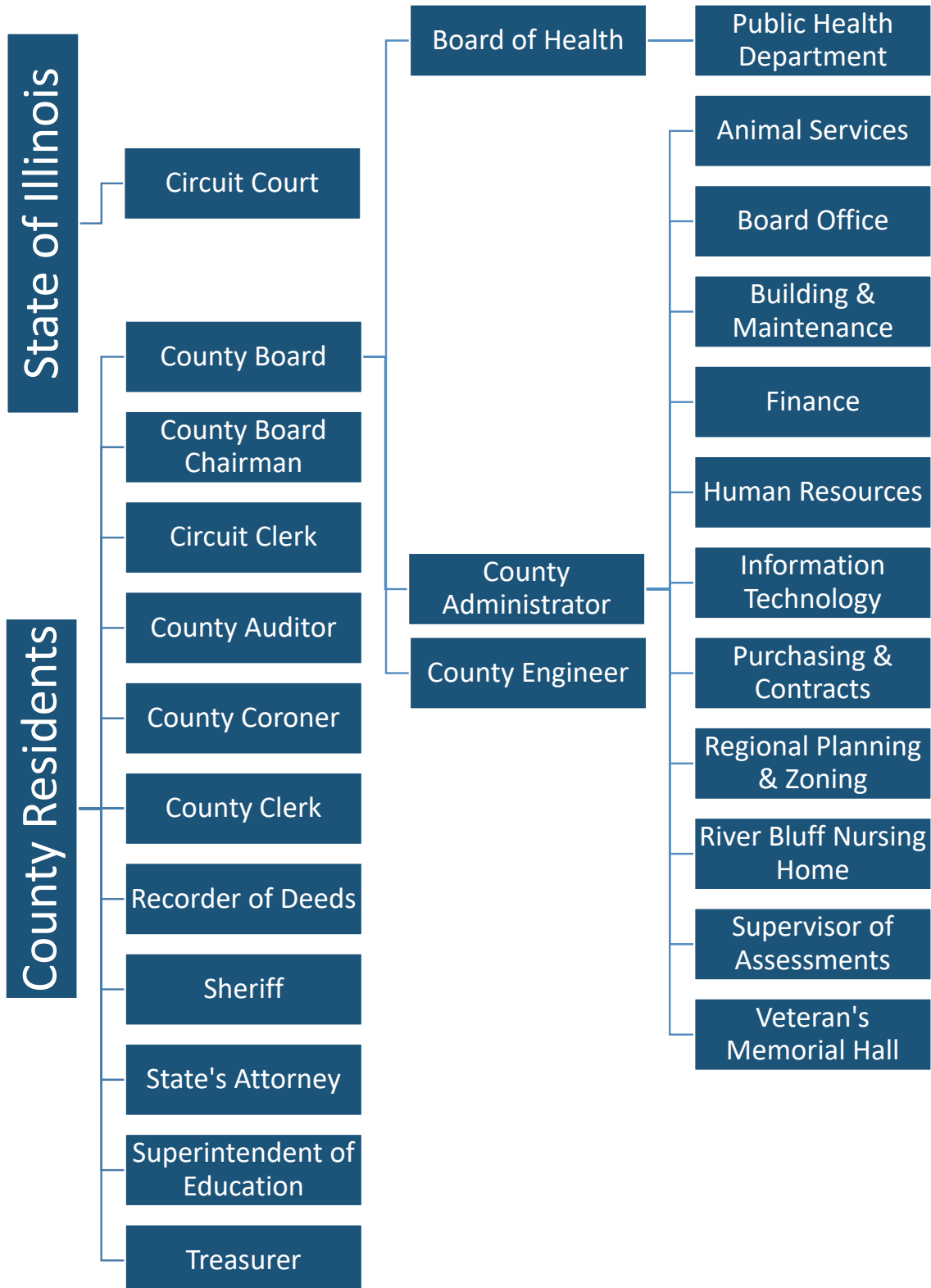


David J. Rickert
Chief Financial Officer



WINNEBAGO COUNTY

— ILLINOIS —



County of Winnebago, Illinois

Principal Officials

September 30, 2021

County Board Members

Paul Arena
Jas Bilich
Aaron Booker
John Butitta
Jean Crosby
Angela Fellars
Burt Gerl
Angie Goral
Joe Hoffman
Dave Kelley

Brad Lindmark
Kevin McCarthy
Keith McDonald
Tim Nabors
Dorothy Redd
Jaime Salgado
Steve Schultz
Dave Tassoni
Jim Webster
Fred Wescott

Other Elected Officials

Joseph Chiarelli, County Board Chairman
J. Hanley, 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 and Recorder
William Hintz, County Coroner
Gary L. Caruana, County Sheriff
Scott Bloomquist, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Winnebago
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

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, 2021, 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, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the County of Winnebago adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective October 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Winnebago's basic financial statements. The combining and individual fund financial statements 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 sections 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 28, 2022

Management's Discussion and Analysis

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

September 30, 2021

This section of the County of Winnebago, Illinois' (the County) annual comprehensive financial report presents management's discussion and analysis (MD&A) of the financial activities of the County during the fiscal year ended September 30, 2021. Additional information outside the scope of this analysis can be found in the Letter of Transmittal, located at the front of the annual comprehensive financial report, and the basic financial statements, including the accompanying notes to financial statements, which follows this section.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at September 30, 2021, by \$242.7 million. Of this amount, \$164.1 million represents net investment in capital assets, \$131.1 million represents net position restricted for specific activities, and \$(52.5) million represents unrestricted net deficit. Net position for governmental activities was \$238.6 million while net position for business-type activities was \$4.1 million, totaling \$242.7 million at September 30, 2021.
- The net position of the governmental type activities increased 32.3% (\$58.3 million) and the business type activities decreased 24.3% (\$1.3 million), respectively.
- The program revenues of governmental activities increased \$11.4 million or 19.4% from the amount reported in 2020. General revenues increased \$34.4 million or 36.2%. During the same period governmental activities expenses decreased \$4.7 million or 3.2%.
- The County's governmental funds reported a combined ending fund balance of \$129.0 million as of September 30, 2021, compared to \$93.3 million as of September 30, 2020, which represents an increase of \$35.7 million or 38.3%. Approximately \$28.9 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 \$30.9 million or 54.9% of total General Fund expenditures. In comparison, the prior year unassigned fund balance was \$10.5 million or 21.3% 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, 2021

- Governmental activities long-term obligations (excluding unamortized premiums, claims and judgments, compensated absences and net other post-employment benefit obligations) totaled \$133.2 million as of September 30, 2021 compared to \$147.2 million as of September 30, 2020 which represents a decrease of \$14.0 million or 9.5%. The County reduced bond and debt certificate payable by \$10.3 million and reduced other long-term commitments by \$3.7 million. Business-type activities long-term obligations (excluding unamortized premiums, compensated absences and net other post-employment benefit obligations) totaled \$0.3 million as of September 30, 2021 compared to \$0.5 million as of September 30, 2020, which represents a decrease of \$0.2 million or 50.0%. There were no issuances for business-type activities during fiscal year 2021.

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, 2021

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, health and welfare, and judicial. The business-type activities of the County include the River Bluff Nursing Home and the 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, 2021

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, Tort Liability Fund, and American Rescue Plan Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

September 30, 2021

The notes to the financial statements can be found on pages 13-53 of this report.

Other Information

The County has adopted an annual appropriated budget for all of its governmental funds except the 2010 Debt Certificate Fund, 2012F Alternate Revenue Bonds Fund, 2012G Alternate Revenue Bond Fund, 2015A Project Fund, Court Services Grants Fund, FEMA Grant Fund, 2021A General Obligation Refunding Bonds Debt Service Fund, and 2021B General Obligation Refunding Bond Debt Service 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 54-207 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 \$242.7 million at the close of the most recent fiscal year. Net position increased \$57.1 million from \$185.6 million to \$242.7 million or 30.8% from the prior year.

Approximately 67.6% of the County's net position reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Current and other assets	\$ 277,376	\$ 170,882	\$ 7,154	\$ 6,327	\$284,530	\$ 177,209
Capital assets	236,578	241,882	5,452	5,989	242,030	247,871
Total assets	513,954	412,764	12,606	12,316	526,560	425,080
Deferred outflows of resources	14,567	14,388	654	1,007	15,221	15,395
Current liabilities	28,904	26,400	3,136	2,874	32,040	29,274
Noncurrent liabilities	179,523	158,203	956	1,262	180,479	159,465
Total liabilities	208,427	184,603	4,092	4,136	212,519	188,739
Deferred inflows of resources	81,490	62,267	5,106	3,821	86,596	66,088
Net position:						
Net investment in capital assets	158,828	156,925	5,238	5,559	164,066	162,484
Restricted	127,169	73,834	3,971	1,243	131,140	75,077
Unrestricted	(47,393)	(50,477)	(5,147)	(1,436)	(52,540)	(51,913)
Total net position	\$ 238,604	\$ 180,282	\$ 4,062	\$ 5,366	\$242,666	\$ 185,648

Net position of the County's governmental activities increased by 32.4% (\$238.6 million at September 30, 2021 compared to \$180.3 million at September 30, 2020). Unrestricted net position, the part of assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements, increased by 6.1% (\$47.4) million at September 30, 2021 compared to (\$50.5) million at September 30, 2020. 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 72.2% or \$53.3 million. The invested in capital assets, net of related debt category increased by 1.2% or \$1.9 million.

Net position of business-type activities decreased by 24.3% in 2021 (\$4.1 million at September 30, 2021 compared to \$5.4 million at September 30, 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, 2021

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>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 45,359	\$ 38,452	\$ 11,778	\$ 12,443	\$ 57,137	\$ 50,895
Operating grants and contributions	24,722	20,220	818	1,502	25,540	21,722
Capital grants and contributions	22	60	-	-	22	60
General revenues:						
Taxes	107,212	80,580	1,908	1,829	109,120	82,409
Intergovernmental revenues	20,805	11,626	-	-	20,805	11,626
Miscellaneous	1,238	2,776	4	-	1,242	2,776
Unrestricted investment earnings	85	428	-	-	85	428
Total revenues	<u>199,443</u>	<u>154,142</u>	<u>14,508</u>	<u>15,774</u>	<u>213,951</u>	<u>169,916</u>
Expenses:						
Government activities:						
General government	33,325	27,890	-	-	33,325	27,890
Public safety	56,725	64,093	-	-	56,725	64,093
Highway and streets	14,171	16,367	-	-	14,171	16,367
Health and welfare	16,730	13,454	-	-	16,730	13,454
Judicial	15,300	19,158	-	-	15,300	19,158
Interest on long-term liabilities	4,520	4,468	-	-	4,520	4,468
Nursing home	-	-	15,707	17,657	15,707	17,657
Court Street activities	-	-	455	448	455	448
Total expenses	<u>140,771</u>	<u>145,430</u>	<u>16,162</u>	<u>18,105</u>	<u>156,933</u>	<u>163,535</u>
Increase (decrease) in net position						
before transfers	58,672	8,712	(1,654)	(2,331)	57,018	6,381
Transfers	(350)	-	350	-	-	-
Net change in fund balance	58,322	8,712	(1,304)	(2,331)	57,018	6,381
Net position, October 1,	180,282	171,570	5,366	7,697	185,648	179,267
Net position, September 30	<u>\$238,604</u>	<u>\$ 180,282</u>	<u>\$ 4,062</u>	<u>\$ 5,366</u>	<u>\$ 242,666</u>	<u>\$ 185,648</u>

County of Winnebago, Illinois

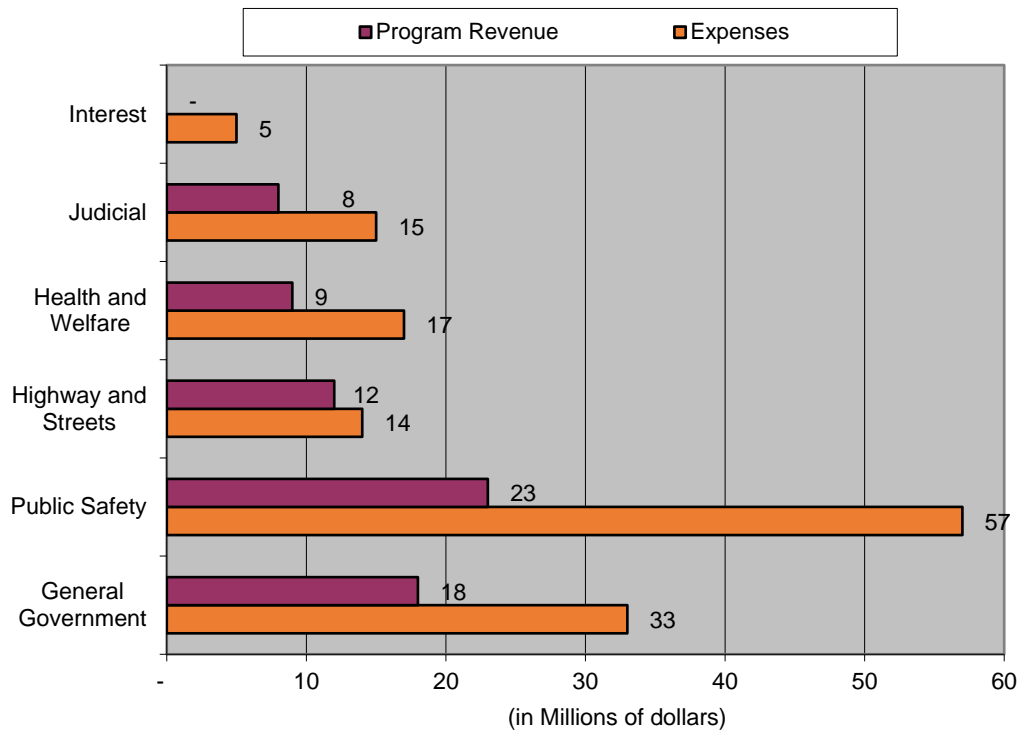
Management's Discussion and Analysis (Unaudited)

September 30, 2021

Governmental activities. Governmental-type activities increased the County's total net position by \$58.3 million, accounting for 102.3% 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.

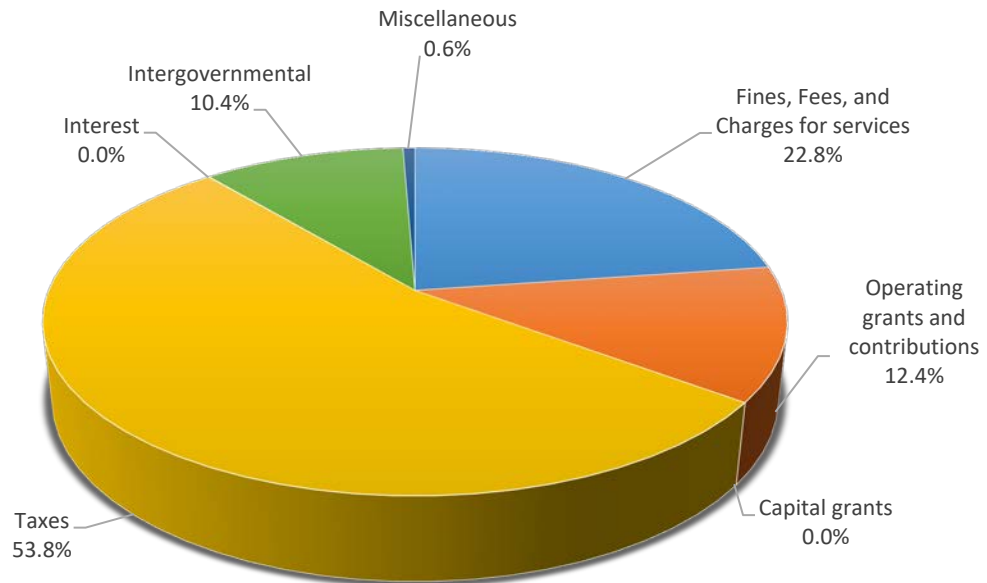
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

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

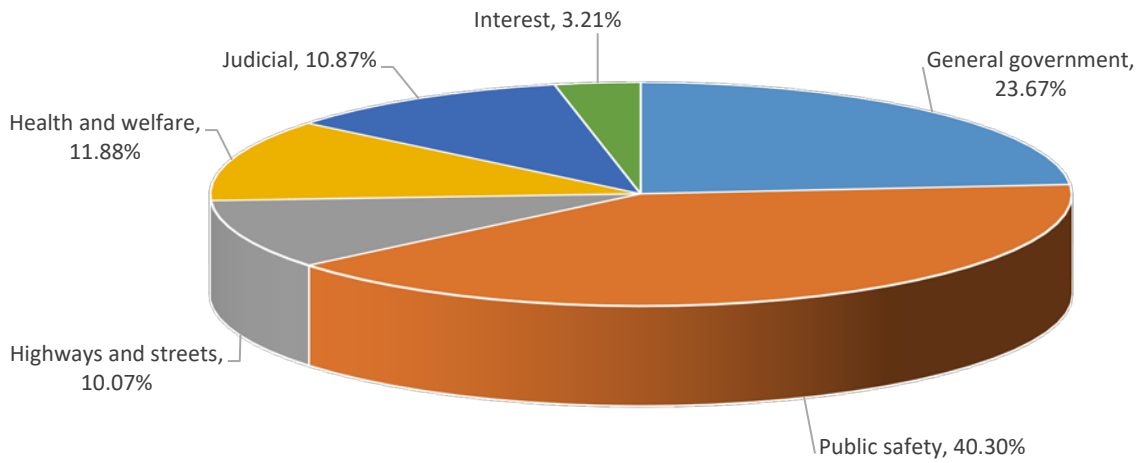
Governmental Activities Revenue by Source



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

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

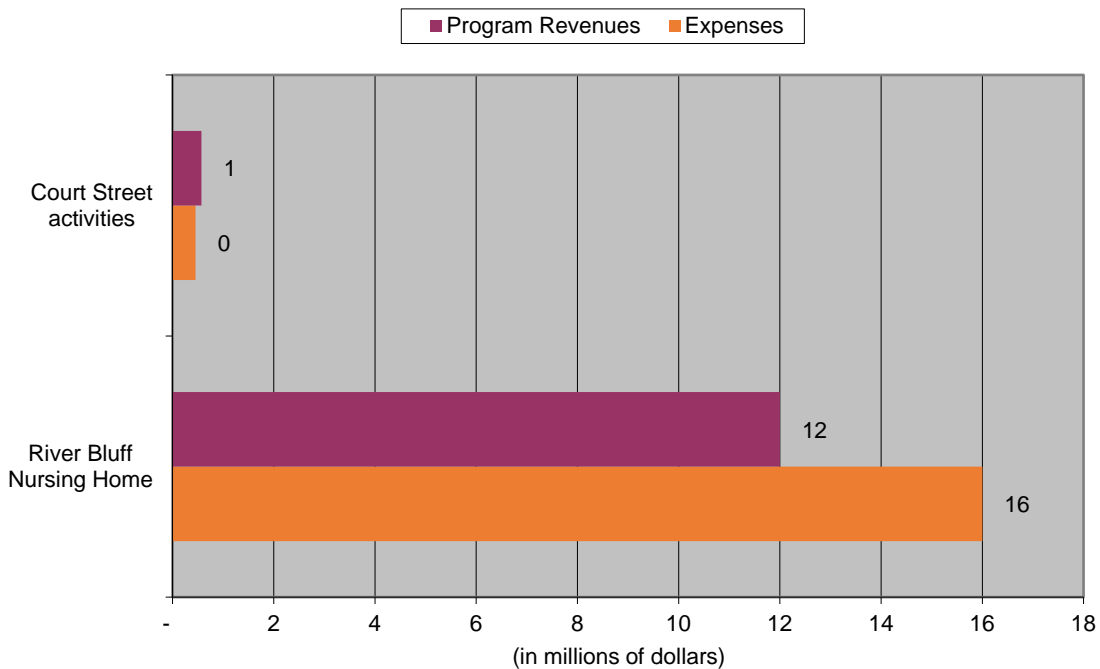
Governmental Activities Expenses by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

Business-type activities. Business-type activities decreased the County's net position by \$1.3 million after transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year.

Business-type Activities Program Revenues and Expenses



Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2021 amounted to \$242.0 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 2.4%.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Land	\$ 20.9	\$ 20.9	\$ 0.3	\$ 0.0	\$ 21.2	\$ 21.2
Buildings	222.7	222.6	16.5	16.4	239.2	239.0
Land Improvements	0.6	0.6	-	-	0.6	0.6
Equipment	46.7	47.3	2.2	2.2	48.9	49.5
Infrastructure	203.8	197.9	-	-	203.8	197.9
Construction-in-progress	3.0	1.1	-	-	2.9	1.1
Subtotal	497.7	490.4	19.0	18.6	516.6	509.3
Accumulated Depreciation	(261.1)	(248.5)	(13.5)	(12.9)	(274.5)	(261.4)
Totals	<u>\$ 236.6</u>	<u>\$ 241.9</u>	<u>\$ 5.5</u>	<u>\$ 5.7</u>	<u>\$ 242.1</u>	<u>\$ 247.9</u>

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

- Road projects, including completion of widening Baxter Road and Alpine Road bridge over Forest Hills Road.

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

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

Bonded Debt. At the end of the current fiscal year, the County had \$113.2 million in bonds outstanding versus \$123.8 million last year, a decrease of 8.6%, as shown in the table below.

The County issued two alternate revenue refunding bonds totaling \$4.8 million.

Outstanding Debt, at Year-end
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
General obligation debt certificates	\$ 8,372	\$ 10,277	\$ 208	\$ 413	\$ 8,580	\$ 10,690
General obligation debt certificates from direct borrowings	315	393	-	-	315	393
Alternate revenue bonds	99,190	107,490	-	-	99,190	107,490
Unamortized bond premium	5,067	5,174	5	16	5,072	5,190
Totals	\$ 112,944	\$ 123,334	\$ 213	\$ 429	\$ 113,157	\$ 123,763

The County's general obligation bond rating from Moody's is Aa3 as of September 30, 2021. 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 33-38, 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 2021 recorded an increase of \$15.0 million over the fiscal year 2020 balance. The portion of the fund balance that remained unassigned and available increased \$20.4 million causing the County to be within the target reserve of three months, as defined in the County's fund balance policy. In fiscal year 2020, the General Fund recorded an increase of \$6.1 million from the previous year. Revenues increased \$15.9 million from 2020 to 2021. Changes in revenue for fiscal year 2021 as compared to fiscal year 2020 include: increased taxes of \$6.1 million (due in large part to an increase in various sales tax revenue); increased intergovernmental of \$5.5 million (due to increases in state shared revenue programs such as the state income tax and personal property replacement taxes); increased charges for services of \$4.4 million due to an increase in federal inmates housed at the County jail and an increase in revenue stamp proceeds; increased fines and forfeitures of \$134,000; increased licenses and permits of \$263,000; decreased investment income of \$318,000; and a decrease of miscellaneous of \$169,000.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

Property tax revenue remained stable in the General Fund due to the County Board holding the tax levy relatively stable by taking only the new construction increase for the 2020 and 2021 tax levy. Equalized assessed value increased 5.2% amid a slightly declining population.

General Fund expenditures increased by \$7.2 million which was primarily due a shift of jail personnel expense from the Public Safety Sales Tax Fund to the General Fund of \$5.9 million, an increase in technology expense in court administration due to grant funding from the State of Illinois of \$258,000 and an increase in debt service expense due to the payment for public safety body cameras of \$406,000.

The Public Safety Sales Tax Fund reported an ending fund balance of \$6.9 million which is an increase of \$6.5 million from the prior year. Total revenues increased \$6.1 million. Total expenditures decreased \$5.2 million with an additional decrease of transfers for debt service payments of \$192,200.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$129.0 million, an increase of \$35.7 million in comparison with the prior year's balance. Approximately 22.4% of this total amount (\$28.9 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$7.7 million) is assigned for animal services and capital projects. The remainder of fund balance (\$92.3 million) is nonspendable or restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$10.0 million), public safety (\$18.4 million), highways and streets (\$8.8 million) or is restricted for other purposes such as capital improvements, health and welfare, retirement, economic development, etc. (\$55.2 million).

County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

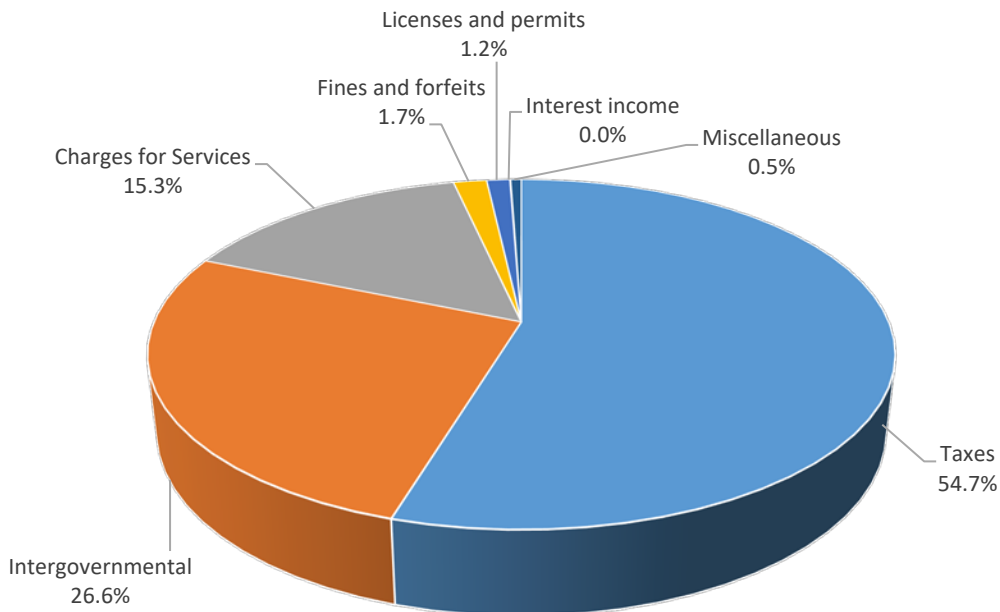
September 30, 2021

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2021 and 2020.

(\$000 omitted)

<u>Revenue by Source:</u>	<u>2021</u>	<u>2020</u>	<u>% change</u>
Taxes	\$ 108,831	\$ 84,180	29.3%
Intergovernmental	52,988	38,626	37.2%
Charges for services	30,167	23,860	26.4%
Fines and forfeitures	3,410	3,300	3.3%
Licenses and permits	2,386	2,591	-7.9%
Investment income	85	428	-80.1%
Miscellaneous	1,093	1,542	-29.1%
	\$ 198,960	\$ 154,527	28.8%

2021 Revenue by Source



County of Winnebago, Illinois

Management's Discussion and Analysis (Unaudited)

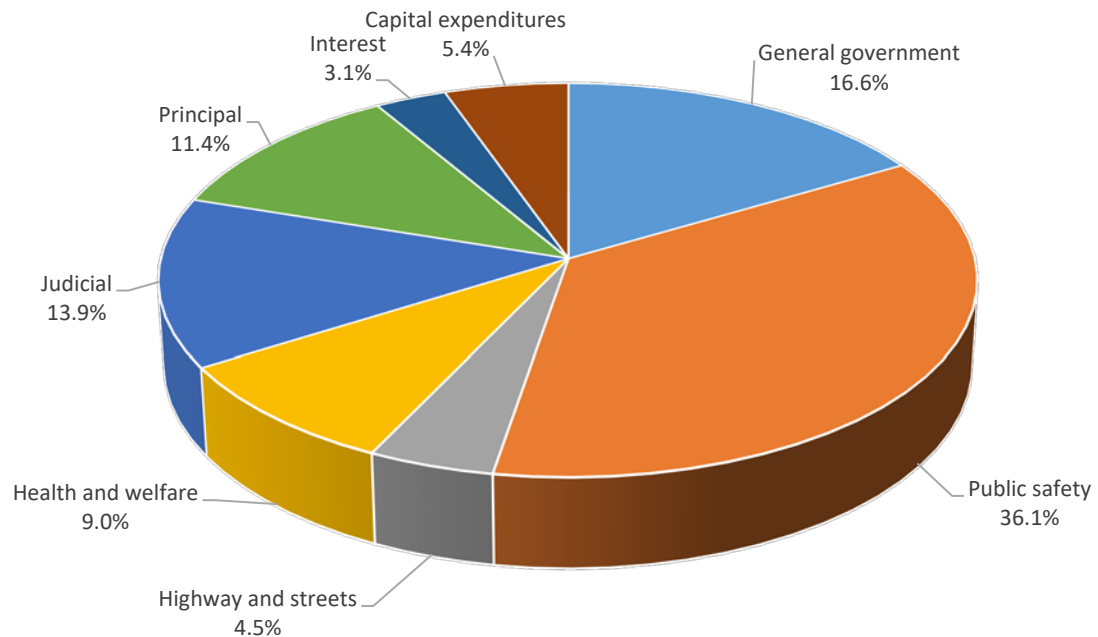
September 30, 2021

(\$000 omitted)

Expenditures by Function:

	<u>2021</u>	<u>2020</u>	<u>% change</u>
General government	\$ 27,957	\$ 22,430	24.6%
Public safety	60,937	58,558	4.1%
Highway and streets	7,619	7,436	2.5%
Health and welfare	15,131	11,263	34.3%
Judicial	23,499	23,924	-1.8%
Debt service:			
Principal	19,236	15,587	23.4%
Interest	5,289	5,154	2.6%
Capital expenditures	9,153	6,983	31.1%
	<u>\$ 168,821</u>	<u>\$ 151,335</u>	<u>11.6%</u>

2021 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

Proprietary Funds: The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net position decreased \$1.3 million in the current fiscal year. The following table shows the changes to net position and return on net position for the enterprise funds.

Business-type
(in thousands)

	<i>River Bluff Nursing Home Fund</i>	<i>555 Court Street Fund</i>
Total assets	\$ 18,732	\$ 3,885
Net position	215	3,846
Change in net position	(1,771)	468
Return on ending net position	-823.7%	12.2%

River Bluff Nursing Home experienced a decrease in net position of \$1.8 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 \$9.4 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 0.1% or \$565,243. The increase resulted primarily from unanticipated departmental needs during the fiscal year. The County expended 96.2% of the final amount appropriated in the General Fund during fiscal year 2021.

2021 General Fund revenues actual to budget reflected a positive variance of \$14,152,363. The various taxes had a positive variance of \$4,143,972 mainly due to sales taxes collected being greater than anticipated. Intergovernmental revenues were \$7,422,046 increased state allocations for shared income tax and personal property replacement taxes and a positive variance for salary reimbursements from the state for Probation related expenses. Fines and forfeitures had a minimal negative variance of \$161,873 due mainly to a continued reduction of court operations during the coronavirus pandemic shutdowns. Charges for services were \$2,522,552 over budget due to increased federal inmate revenue and revenue stamp proceeds. Other revenue was \$22,919 under budget.

General Fund expenditures actual to budget reflected a positive variance of \$2,189,536. Most departments operated below appropriated amounts during the fiscal year.

County of Winnebago, Illinois
Management's Discussion and Analysis
(Unaudited)
September 30, 2021

Economic Factors and Next Year's Budgets and Rates. The County's 2022 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 2022 fiscal year:

- Assessed valuation, which impacts property tax revenues, will increase by 4.4%.
- For the fourth 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 16.3% over the 2021 budgeted revenue.
- Quarter-cent sales tax revenue is projected to increase by 1.4% over the 2021 budgeted revenue.
- State income tax revenue is projected to increase by 12.7% over the 2021 budgeted revenue.
- Replacement tax allotments are projected to increase 36.4% over the 2021 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, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and investments	\$ 148,766,454	\$ 1,718,467	\$ 150,484,921
Net receivables	53,579,097	10,717,955	64,297,052
Receivable from other governments	17,373,231	3,338	17,376,569
Internal balances	9,357,532	(9,357,532)	-
Prepaid items	263,736	-	263,736
Inventory	653,008	100,619	753,627
Total current assets	<u>229,993,058</u>	<u>3,182,847</u>	<u>233,175,905</u>
Noncurrent Assets			
Restricted cash and investments	-	125,733	125,733
Restricted net pension asset	46,353,762	3,844,857	50,198,619
Other assets	200,000	-	200,000
Long-term receivables, net	828,981	-	828,981
Capital assets not being depreciated	23,863,937	301,465	24,165,402
Capital assets being depreciated, net	212,714,235	5,150,979	217,865,214
Total noncurrent assets	<u>283,960,915</u>	<u>9,423,034</u>	<u>293,383,949</u>
Total assets	<u>513,953,973</u>	<u>12,605,881</u>	<u>526,559,854</u>
Deferred Outflows of Resources			
Deferred charge on refunding	1,015,335	-	1,015,335
Total other post-employment benefit items	1,282,867	125,511	1,408,378
Pension items, IMRF	12,269,050	528,736	12,797,786
Total deferred outflows of resources	<u>14,567,252</u>	<u>654,247</u>	<u>15,221,499</u>
Total assets and deferred outflows of resources	<u>\$ 528,521,225</u>	<u>\$ 13,260,128</u>	<u>\$ 541,781,353</u>
Liabilities			
Current Liabilities			
Accounts payable	\$ 11,535,938	\$ 2,468,090	\$ 14,004,028
Accrued payroll	2,065,657	186,398	2,252,055
Payable to other governments	-	219,915	219,915
Accrued interest payable	1,158,998	1,566	1,160,564
Contract retainage	43,533	-	43,533
Current portion of long-term liabilities	14,100,245	259,669	14,359,914
Total current liabilities	<u>28,904,371</u>	<u>3,135,638</u>	<u>32,040,009</u>
Noncurrent Liabilities			
Bonds, capital leases, commitments and loans payable	124,892,169	-	124,892,169
Claims and judgments	4,657,936	-	4,657,936
Compensated absences	2,769,706	183,184	2,952,890
Unearned revenue	39,301,160	-	39,301,160
Total other post-employment benefit liability	7,901,700	773,060	8,674,760
Total noncurrent liabilities	<u>179,522,671</u>	<u>956,244</u>	<u>180,478,915</u>
Total liabilities	<u>208,427,042</u>	<u>4,091,882</u>	<u>212,518,924</u>
Deferred Inflows of Resources			
Property taxes levied for next period	38,226,092	1,884,528	40,110,620
Total other post-employment benefit items	251,194	24,576	275,770
Pension items, IMRF	43,013,105	3,196,922	46,210,027
Total deferred inflows of resources	<u>81,490,391</u>	<u>5,106,026</u>	<u>86,596,417</u>
Total liabilities and deferred inflows of resources	<u>289,917,433</u>	<u>9,197,908</u>	<u>299,115,341</u>
Net Position			
Net investment in capital assets:	158,828,047	5,238,571	164,066,618
Restricted for:			
Economic development	2,299,619	-	2,299,619
Capital improvements	859,669	-	859,669
Highways and streets	9,744,270	-	9,744,270
Public safety	18,423,148	-	18,423,148
Health and welfare	29,359,860	-	29,359,860
Judicial purposes	2,848,938	-	2,848,938
Equipment replacement	836,570	-	836,570
Retirement	7,113,944	-	7,113,944
Debt service	8,757,886	-	8,757,886
Foreclosure remediation	56,575	-	56,575
Recreation	163,594	-	163,594
Animal services	351,080	-	351,080
Patient trust funds, expendable	-	125,733	125,733
Net pension asset	46,353,762	3,844,857	50,198,619
Unrestricted (deficit)	(47,393,170)	(5,146,941)	(52,540,111)
Total net position	<u>\$ 238,603,792</u>	<u>\$ 4,062,220</u>	<u>\$ 242,666,012</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Activities
Year Ended September 30, 2021

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 33,324,879	\$ 17,183,873	\$ 588,567	\$ 22,275	\$ (15,530,164)	\$ -	\$ (15,530,164)
Public safety	56,724,782	20,437,659	2,552,730	-	(33,734,393)	-	(33,734,393)
Highway and streets	14,170,931	755,394	11,733,599	-	(1,681,938)	-	(1,681,938)
Health and welfare	16,730,317	820,484	7,788,712	-	(8,121,121)	-	(8,121,121)
Judicial	15,300,434	6,161,265	2,058,858	-	(7,080,311)	-	(7,080,311)
Interest on long-term liabilities	4,519,519	-	-	-	(4,519,519)	-	(4,519,519)
Total governmental activities	140,770,862	45,358,675	24,722,466	22,275	(70,667,446)	-	(70,667,446)
Business-Type Activities							
Nursing home	15,706,579	11,206,753	817,909	-	-	(3,681,917)	(3,681,917)
Court Street activities	455,208	571,716	-	-	-	116,508	116,508
Total business-type activities	16,161,787	11,778,469	817,909	-	-	(3,565,409)	(3,565,409)
Total	\$ 156,932,649	\$ 57,137,144	\$ 25,540,375	\$ 22,275	(70,667,446)	(3,565,409)	(74,232,855)
General Revenues							
Taxes:							
Property taxes					38,532,383	1,907,541	40,439,924
Sales taxes					20,585,533	-	20,585,533
Quarter-cent sales tax					9,944,892	-	9,944,892
Public safety sales tax					33,161,006	-	33,161,006
Use tax					2,535,562	-	2,535,562
Other taxes					2,451,969	-	2,451,969
Intergovernmental revenues not restricted to specific programs:							
Shared income taxes					7,620,637	-	7,620,637
Replacement taxes					8,737,421	-	8,737,421
Grant revenues					4,447,259	-	4,447,259
Miscellaneous					1,237,526	4,272	1,241,798
Investment income					84,867	47	84,914
Transfers					(350,000)	350,000	-
Total general revenues					128,989,055	2,261,860	131,250,915
Change in net position					58,321,609	(1,303,549)	57,018,060
Net Position, Beginning					180,282,183	5,365,769	185,647,952
Net Position, Ending					\$ 238,603,792	\$ 4,062,220	\$ 242,666,012

See notes to financial statements

County of Winnebago, Illinois

Balance Sheet
 Governmental Funds
 September 30, 2021

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and investments	\$ 21,526,391	\$ -	\$ 4,801,517	\$ 223,984	\$ 27,443,311	\$ 84,660,470	\$ 138,655,673
Receivables, net	24,449,434	3,679	5,628,037	3,425,975	-	20,004,418	53,511,543
Receivables from other governments	804,969	8,996,429	10,909	6,218	-	6,648,581	16,467,106
Due from other funds	1,704,213	-	-	-	-	-	1,704,213
Advances to other funds	10,705,275	-	-	-	-	-	10,705,275
Notes receivable, net	-	-	-	-	-	809,402	809,402
Long-term receivable	-	-	-	-	-	904,391	904,391
Prepaid items	46,838	1,500	-	-	-	31,890	80,228
Inventory	1,200	-	-	-	-	651,808	653,008
Other assets	200,000	-	-	-	-	-	200,000
Total assets	\$ 59,438,320	\$ 9,001,608	\$ 10,440,463	\$ 3,656,177	\$ 27,443,311	\$ 113,710,960	\$ 223,690,839
Liabilities							
Accounts payable	\$ 1,241,814	\$ 135,211	\$ 945,372	\$ 560,746	\$ 15,058	\$ 7,336,583	\$ 10,234,784
Accrued payroll	699,728	896,519	-	-	-	469,410	2,065,657
Due to other funds	-	1,019,091	-	-	-	685,122	1,704,213
Unearned revenue	-	-	-	-	27,428,253	11,872,907	39,301,160
Advances from other funds	-	-	-	-	-	1,347,743	1,347,743
Contract retainage	-	-	-	-	-	52,944	52,944
Total liabilities	1,941,542	2,050,821	945,372	560,746	27,443,311	21,764,709	54,706,501
Deferred Inflows of Resources							
Property taxes levied for next period	15,501,772	-	5,452,682	3,323,947	-	13,947,691	38,226,092
Unavailable revenue	96,798	-	978	331	-	1,687,852	1,785,959
Total deferred inflows of resources	15,598,570	-	5,453,660	3,324,278	-	15,635,543	40,012,051
Total liabilities and deferred inflows of resources	17,540,112	2,050,821	6,399,032	3,885,024	27,443,311	37,400,252	94,718,552
Fund Balances							
Nonspendable for prepaids	46,838	1,500	-	-	-	31,890	80,228
Nonspendable for inventories	1,200	-	-	-	-	651,808	653,008
Nonspendable for advances	10,705,275	-	-	-	-	-	10,705,275
Restricted for economic development	-	-	-	-	-	2,210,439	2,210,439
Restricted for capital projects	-	-	-	-	-	859,669	859,669
Restricted for highways and streets	-	-	-	-	-	8,823,612	8,823,612
Restricted for public safety	-	6,949,287	-	-	-	11,472,361	18,421,648
Restricted for health and welfare	-	-	-	-	-	29,338,707	29,338,707
Restricted for judicial purposes	-	-	-	-	-	2,815,619	2,815,619
Restricted for equipment replacement	-	-	-	-	-	836,570	836,570
Restricted for retirement	-	-	4,041,431	-	-	3,070,521	7,111,952
Restricted for recreation	-	-	-	-	-	163,594	163,594
Restricted for debt service	-	-	-	-	-	9,916,884	9,916,884
Restricted for foreclosure mediation	-	-	-	-	-	56,575	56,575
Restricted for animal services	-	-	-	-	-	351,080	351,080
Assigned:							
Animal services	-	-	-	-	-	620,982	620,982
Capital projects	200,000	-	-	-	-	6,883,581	7,083,581
Unassigned (deficit)	30,944,895	-	-	(228,847)	-	(1,793,184)	28,922,864
Total fund balances	41,898,208	6,950,787	4,041,431	(228,847)	-	76,310,708	128,972,287
Total liabilities, deferred inflows of resources and fund balances	\$ 59,438,320	\$ 9,001,608	\$ 10,440,463	\$ 3,656,177	\$ 27,443,311	\$ 113,710,960	\$ 223,690,839

See notes to financial statements

County of Winnebago, Illinois

Reconciliation of the Balance Sheet - Governmental Funds to the
Statement of Net Position
September 30, 2021

Reconciliation to Government-Wide Statement of Net Position

Total Governmental Fund Balances	\$ 128,972,287
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.	236,578,172
Less internal service funds	(33,483)
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	1,785,959
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.	(146,563,719)
Less internal service funds	1,344,323
Net pension asset for IMRF is shown as an asset on the statement of net position	46,353,762
Total other post-employment benefits are shown as a liability on the statement of net position	(7,901,700)
Deferred outflows of and inflows of resources related to pension and other post employment benefits do not relate to current financial resources and are not reported in the governmental funds.	
Deferred outflows, total other post employment benefits	1,282,867
Deferred outflows, pensions	12,269,050
Deferred inflows, pensions	(43,013,105)
Deferred inflows, total other post employment benefits	(251,194)
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.	7,780,573
Net Position of Governmental Activities	\$ 238,603,792

See notes to financial statements

County of Winnebago, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended September 30, 2021

	General Fund	Public Safety Sales Tax Fund	Illinois Municipal Retirement Fund	Tort Liability Fund	American Rescue Plan Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 32,308,972	\$ 33,161,006	\$ 5,770,034	\$ 3,371,026	\$ -	\$ 34,220,334	\$ 108,831,372
Intergovernmental	21,623,444	7,203	1,282,641	5,887	14,896	30,054,428	52,988,499
Charges for services	11,877,437	-	-	-	-	18,289,988	30,167,425
Fines and forfeitures	3,409,627	-	-	-	-	-	3,409,627
Licenses and permits	863,555	-	-	-	-	1,522,340	2,385,895
Investment income	13,733	3,015	94	10	10,177	57,942	84,971
Other	159,348	-	340,036	99,328	-	494,195	1,092,907
Total revenues	70,256,116	33,171,224	7,392,805	3,476,251	25,073	84,639,227	198,960,696
Expenditures							
Current:							
General government	15,054,094	-	445,108	4,073,400	25,073	8,358,887	27,956,562
Public safety	25,992,331	17,618,141	3,174,059	-	-	14,152,263	60,936,794
Highway and streets	-	-	184,434	-	-	7,434,628	7,619,062
Health and welfare	-	-	878,444	-	-	14,252,424	15,130,868
Judicial	14,533,523	3,872,192	923,852	-	-	4,169,756	23,499,323
Debt service:							
Principal	262,485	115,574	-	-	-	18,858,133	19,236,192
Interest	447,242	-	-	-	-	4,841,741	5,288,983
Capital outlay	113,034	-	-	-	-	9,040,390	9,153,424
Total expenditures	56,402,709	21,605,907	5,605,897	4,073,400	25,073	81,108,222	168,821,208
Excess of revenues over (under) expenditures	13,853,407	11,565,317	1,786,908	(597,149)	-	3,531,005	30,139,488
Other Financing Sources (Uses)							
Property sales	12,155	-	-	-	-	145,661	157,816
Transfers in	1,181,834	-	-	-	-	15,167,625	16,349,459
Transfers out	(19,611)	(5,066,478)	(1,776,037)	(941,248)	-	(8,896,085)	(16,699,459)
Issuance of refunding bonds	-	-	-	-	-	4,850,000	4,850,000
Premium on general obligation debt	-	-	-	-	-	898,597	898,597
Total other financing sources (uses)	1,174,378	(5,066,478)	(1,776,037)	(941,248)	-	12,165,798	5,556,413
Net change in fund balances	15,027,785	6,498,839	10,871	(1,538,397)	-	15,696,803	35,695,901
Fund Balances, Beginning	26,870,423	451,948	4,030,560	1,309,550	-	60,613,905	93,276,386
Fund Balances, Ending	\$ 41,898,208	\$ 6,950,787	\$ 4,041,431	\$ (228,847)	\$ -	\$ 76,310,708	\$ 128,972,287

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, 2021

Reconciliation to Government-Wide Statement of Activities

Net Change in Fund Balances - Total Governmental Funds	\$ 35,695,901
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.	
Capital outlay reported as an expenditure in the fund financial statements	\$ 9,153,424
Less some items are reported as capital outlay but are not capitalized	(750,846)
Depreciation is reported in the government-wide statements	<u>(13,686,324)</u> (5,283,746)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(178,591)
The change in deferred outflows of resources is reported only in the statement of activities.	
Deferred outflows, total other post-employment benefits	(208,599)
Deferred outflows, IMRF	710,094
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.	
	13,037,522
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.	
	(315,180)
The change in net pension liability/asset for IMRF is reported only in the statement of activities.	
	33,087,135
The change in deferred inflows of resources is reported only in the statement of activities.	
Deferred inflows, total other post-employment benefits	(120,298)
Deferred inflows, IMRF	(19,427,191)
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.	
	1,320,686
Changes in other long-term liabilities are reported only in the statement of activities.	
Total other post-employment benefit liability (OPEB)	<u>3,876</u>
Change in Net Position of Governmental Activities	<u>\$ 58,321,609</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Net Position
 Proprietary Funds
 September 30, 2021

	Business-Type Activities			Governmental
	River Bluff	555 North	Total	Internal
	Nursing	Court		Service
Home Fund	Operations Fund		Funds	
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	\$ -	\$ 1,718,467	\$ 1,718,467	\$ 10,110,781
Receivables, net	10,717,955	-	10,717,955	87,133
Receivable from other governments	3,338	-	3,338	1,734
Prepaid items	-	-	-	183,508
Inventory	100,619	-	100,619	-
Total current assets	10,821,912	1,718,467	12,540,379	10,383,156
Noncurrent Assets				
Restricted cash and investments	125,733	-	125,733	-
Restricted net pension asset	3,844,857	-	3,844,857	-
Capital assets not being depreciated	301,465	-	301,465	-
Capital assets being depreciated, net	2,984,172	2,166,807	5,150,979	33,483
Total noncurrent assets	7,256,227	2,166,807	9,423,034	33,483
Total assets	18,078,139	3,885,274	21,963,413	10,416,639
Deferred Outflows of Resources				
Total other post-employment benefit items	125,511	-	125,511	-
Pension items, IMRF	528,736	-	528,736	-
Total deferred outflows of resources	654,247	-	654,247	-
Total asset and deferred outflows of resources	\$ 18,732,386	\$ 3,885,274	\$ 22,617,660	\$ 10,416,639
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	\$ 2,429,113	\$ 38,977	\$ 2,468,090	\$ 1,291,743
Accrued payroll	186,398	-	186,398	-
Accrued interest payable	1,566	-	1,566	-
Payable to other governments	219,915	-	219,915	-
Claims payable	-	-	-	1,344,323
Current portion of long-term liabilities	259,669	-	259,669	-
Total current liabilities	3,096,661	38,977	3,135,638	2,636,066
Noncurrent Liabilities				
Compensated absences	183,184	-	183,184	-
Advances from other funds	9,357,532	-	9,357,532	-
Total other post-employment benefit liability	773,060	-	773,060	-
Total noncurrent liabilities	10,313,776	-	10,313,776	-
Total liabilities	13,410,437	38,977	13,449,414	2,636,066
Deferred Inflows of Resources				
Property taxes levied for next period	1,884,528	-	1,884,528	-
Total other post-employment benefit items	24,576	-	24,576	-
Pension items, IMRF	3,196,922	-	3,196,922	-
Total deferred inflows of resources	5,106,026	-	5,106,026	-
Total liabilities and deferred inflows of resources	18,516,463	38,977	18,555,440	2,636,066
Net Position				
Net investment in capital assets	3,071,764	2,166,807	5,238,571	33,483
Restricted for net pension asset	3,844,857	-	3,844,857	-
Restricted for patient funds, expendable	125,733	-	125,733	-
Unrestricted (deficit)	(6,826,431)	1,679,490	(5,146,941)	7,747,090
Total net position	215,923	3,846,297	4,062,220	7,780,573
Total liabilities, deferred inflows of resources and net position	\$ 18,732,386	\$ 3,885,274	\$ 22,617,660	\$ 10,416,639

See notes to financial statements

County of Winnebago, Illinois

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

Year Ended September 30, 2021

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Operating Revenues				
Charges for services	\$ 11,206,753	\$ 571,716	\$ 11,778,469	\$ 18,703,823
Intergovernmental charges for services	817,909	-	817,909	-
Other	3,109	1,163	4,272	1,149,262
Total operating revenues	<u>12,027,771</u>	<u>572,879</u>	<u>12,600,650</u>	<u>19,853,085</u>
Operating Expenses				
Personnel	6,708,341	-	6,708,341	-
Supplies and services	8,617,914	231,399	8,849,313	18,512,749
Depreciation	383,422	223,809	607,231	19,987
Total operating expenses	<u>15,709,677</u>	<u>455,208</u>	<u>16,164,885</u>	<u>18,532,736</u>
Operating income (loss)	<u>(3,681,906)</u>	<u>117,671</u>	<u>(3,564,235)</u>	<u>1,320,349</u>
Nonoperating Revenues (Expenses)				
Property taxes	1,907,541	-	1,907,541	-
Investment income	-	47	47	337
Interest and fiscal expense	3,098	-	3,098	-
Net nonoperating revenues (expenses)	<u>1,910,639</u>	<u>47</u>	<u>1,910,686</u>	<u>337</u>
Income (loss) before transfers	<u>(1,771,267)</u>	<u>117,718</u>	<u>(1,653,549)</u>	<u>1,320,686</u>
Transfers				
Transfers in	-	350,000	350,000	-
Total transfers	<u>-</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net increase (decrease) in net position	<u>(1,771,267)</u>	<u>467,718</u>	<u>(1,303,549)</u>	<u>1,320,686</u>
Net Position, Beginning	<u>1,987,190</u>	<u>3,378,579</u>	<u>5,365,769</u>	<u>6,459,887</u>
Total net position, ending	<u>\$ 215,923</u>	<u>\$ 3,846,297</u>	<u>\$ 4,062,220</u>	<u>\$ 7,780,573</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended September 30, 2021

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Cash Flows From Operating Activities				
Cash receipts from customers and users	\$ 15,234,441	\$ 572,879	\$ 15,807,320	\$ 4,456,668
Receipts from interfund services	-	-	-	14,639,858
Cash receipts from other sources	-	-	-	1,134,280
Cash paid to employees	(6,708,341)	-	(6,708,341)	-
Cash paid to vendors	(9,524,185)	(226,866)	(9,751,051)	(18,409,507)
Net cash from operating activities	(998,085)	346,013	(652,072)	1,821,299
Cash Flows From Noncapital				
Financing Activities				
Transfers (to) from other funds	-	350,000	350,000	-
Received (paid) on advances	(630,897)	-	(630,897)	-
Property taxes	1,907,541	-	1,907,541	-
Net cash from noncapital financing activities	1,276,644	350,000	1,626,644	-
Cash Flows From Capital and Related				
Financing Activities				
Principal paid on long-term debt	(204,880)	-	(204,880)	-
Interest paid on long-term debt	(9,338)	-	(9,338)	-
Capital acquisitions	(70,807)	-	(70,807)	-
Net cash from capital and related financing activities	(285,025)	-	(285,025)	-
Cash Flows From Investing Activities				
Interest income	-	47	47	337
Net cash from investing activities	-	47	47	337
Net increase in cash and cash equivalents	(6,466)	696,060	689,594	1,821,636
Cash and Cash Equivalents, Beginning	132,199	1,022,407	1,154,606	8,289,145
Cash and Cash Equivalents, Ending	\$ 125,733	\$ 1,718,467	\$ 1,844,200	\$ 10,110,781

See notes to financial statements

County of Winnebago, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended September 30, 2021

	Business-Type Activities			Governmental
	River Bluff Nursing Home Fund	555 North Court Operations Fund	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash From Operating Activities				
Operating income (loss)	\$ (3,681,906)	\$ 117,671	\$ (3,564,235)	\$ 1,320,349
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	383,422	223,809	607,231	19,987
Changes in assets, deferred outflows, liabilities and deferred inflows:				
Accounts receivable	3,227,933	-	3,227,933	377,721
Prepays	-	-	-	(40,025)
Accounts payable	982,233	4,533	986,766	380,368
Accrued payroll	22,668	-	22,668	-
Payable to other governments	(754,718)	-	(754,718)	-
Claims payable	-	-	-	(67,779)
Unearned revenue	-	-	-	(169,322)
Compensated absences payable	(2,132)	-	(2,132)	-
Net pension liability/(asset)	(2,734,330)	-	(2,734,330)	-
Total other postemployment benefit obligation	(79,836)	-	(79,836)	-
Deferred outflows of resources- total other post-employment benefit obligation	(45,851)	-	(45,851)	-
Deferred outflows and inflows of resources- property tax revenue	(21,263)	-	(21,263)	-
Deferred outflows and inflows of resources- pension benefits, IMRF	1,705,695	-	1,705,695	-
Net cash from operating activities	<u>\$ (998,085)</u>	<u>\$ 346,013</u>	<u>\$ (652,072)</u>	<u>\$ 1,821,299</u>
Noncash Transactions				
Amortization of bond premium	<u>\$ 10,899</u>	<u>\$ -</u>		<u>\$ -</u>

See notes to financial statements

County of Winnebago, Illinois

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2021

	Custodial Funds
Assets	
Cash and investments	\$ 19,737,363
Due from other governmental units	116,842
	<hr/>
Total assets	19,854,205
	<hr/>
Liabilities	
Accounts payable	1,186,775
Due to other governmental units	7,173,900
Trust deposits	468,383
	<hr/>
Total liabilities	8,829,058
	<hr/>
Net Position	
Restricted	11,025,147
	<hr/>
Total net position	\$ 11,025,147
	<hr/> <hr/>

See notes to financial statements

County of Winnebago, Illinois

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended September 30, 2021

	Custodial Funds
Additions	
Fine, fees, and surcharges collected for other governments	\$ 438,306
Collections for estate	117,875
Collections for tax redemptions	6,935,249
Collections for trust	5,685,173
Property tax collections	471,334,783
Clerk of the Circuit Court deposits	6,706,111
Bankruptcy proceeds	41,361
Fees collected for drainage district	4,763
Rebuild IL funds	171,089
Motor fuel tax allotments	1,888,106
Investment income	427
	<hr/>
Total additions	493,323,243
	<hr/>
Deductions	
Property taxes distributed to other governments	471,403,814
Court collections distributed to other governments	3,803,954
Refund of trust deposits	5,809,136
Refund of bail bond deposits	1,884,438
Fees distributed to other governments	465,404
Funds released - estate settlements	166,233
Funds released - drainage district	734
Funds released - tax redemptions	7,357,876
Infrastructure repairs and maintenance	2,203,289
	<hr/>
Total deductions	493,094,878
	<hr/>
Change in net position	228,365
	<hr/>
Net Position, Beginning (as Restated)	10,796,782
	<hr/>
Net Position, Ending	<u><u>\$ 11,025,147</u></u>

See notes to financial statements

Notes to Financial Statements

County of Winnebago County

Index to Notes to Financial Statements

September 30, 2021

	<u>Page</u>
1. Summary of Significant Accounting Policies	13
Reporting Entity	13
Government Wide and Fund Financial Statements	13
Measurement Focus, Basis of Accounting and Financial Statement Presentation	17
Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	18
Deposits and Investments	18
Receivables	20
Restricted Assets	20
Capital Assets	20
Other Assets	21
Deferred Outflows of Resources	21
Compensated Absences	21
Long-Term Obligations/Conduit Debt	22
Deferred Inflows of Resources	22
Equity Classifications	22
Post-Employment Benefits Other Than Pensions (OPEB)	23
Pension	24
2. Reconciliation of Government-Wide and Fund Financial Statements	24
Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position	24
Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities	22
3. Stewardship, Compliance and Accountability	25
Deficit Balances	25
4. Detailed Notes on All Funds	26
Deposits and Investments	26
Receivables	27
Restricted Assets	28
Capital Assets	29
Interfund Receivables/Payables, Advances and Transfers	31
Long-Term Obligations	33
Lease Disclosures	38
Commitments	39
ETSB Long-Term Obligation	41
Governmental and Business-Type Activities Net Position	41
Restatement of Net Position	42
5. Other Information	42
Employees' Retirement System	42
Risk Management	48
Commitments and Contingencies	49
Other Post-Employment Benefits (OPEB)	50
Joint Ventures	52
Economic Incentive Agreements	53
Effect of New Accounting Standards on Current-Period Financial Statements	53

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

1. Summary of Significant Accounting Policies

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

Reporting Entity

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

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

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

Government-Wide and Fund Financial Statements

In January 2017, the GASB issued statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented October 1, 2020.

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, 2021

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.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

Illinois Municipal Retirement Fund

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

Tort Liability Fund

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

The County reports the following major enterprise funds:

American Rescue Plan

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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
Emergency Rental Assistance Program I	Emergency Rental Assistance Program II

Debt Service Funds

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

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

Capital Projects Funds

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

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

Permanent Funds

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

Working cash

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

In addition, the County reports the following fund types:

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

Central Services

Health Insurance

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

County Collector Trust Fund
Clerk of Circuit Court Trust Fund
Township Motor Fuel Tax Fund
Township Bridge Fund

County Clerk Trust Fund
Inmate Trust Account
Other

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.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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

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

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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

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

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

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

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

The Treasurer's policy requires all time deposits and other interest-bearing deposits to have collateral equal to at least 110 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 fair value adequate to secure the deposit. During the year ended September 30, 2021, 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, 2021, the County was not in compliance with its policy for custodial credit risk. See Note 4. for further information.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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 2020 property tax levy is recorded as revenue in fiscal year 2021. Since the 2021 property tax levy is levied to finance the operations of fiscal year 2022, the 2021 property tax levy is recorded as a receivable and deferred inflows.

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

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

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

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

Restricted Assets

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

Capital Assets

Government-Wide Statements

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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

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.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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, 2021 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 \$3,462,132 for the governmental activities and \$228,980 for the business-type activities. See Note 4.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, accrued compensated absences, 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 \$2,983,066.

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.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

- c. *Unrestricted net position* - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

Fund Statements

Governmental fund balances are displayed as follows:

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

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

It is the policy of the County to maintain unassigned fund balance in the General and Public Safety Sales Tax funds to fund operations for a period of at least three months (25 percent of expenditures). The unassigned fund balance is \$30,944,895 and the general fund expenditures are \$56,402,709, resulting in an unassigned fund balance of 55 percent. The public safety sales tax fund maintained 32 percent. Both funds are within the County's policy.

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

Post-Employment Benefits Other Than Pensions (OPEB)

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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	\$ 107,876,603
Plus unamortized premium	5,067,402
Less deferred charge on refunding	(1,015,335)
Capital lease obligations	3,651,481
Accrued liabilities	1,158,998
Commitment, Rockford Park District	200,000
Commitment, Reclaiming First Initiative	4,550,000
Commitment, Rock Valley College	600,000
Commitment, City of Rockford	2,300,000
Commitment, Greater Rockford Airport Authority	7,350,469
Commitment, Village of Pecatonica	400,000
Commitment, City of Loves Park	840,000
Commitment, Hamilton Sundstrand	400,000
Claims and judgments	4,657,936
Compensated absences	3,642,132
ETSB obligation	5,064,033
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 146,563,719</u>

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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 refunding bonds	\$ (4,850,000)
Bond and debt certificate repayment	15,133,595
Lease obligations repayment	1,380,648
Premium on debt issued	(898,597)
ESTB obligations repayment	866,564
Commitment issued	(525,000)
Commitment, Village of Pecatonica 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, City of Loves Park repayment	280,000
	<hr/>
Combined adjustment for long-term liabilities	<u>\$ 13,037,522</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	\$ 226,385
Claims and judgments	(1,268,086)
Accrued liabilities	44,477
Amortization of deferred charge on refunding	(322,691)
Amortization of bond premium	1,004,735
	<hr/>
Combined adjustment for other expenses	<u>\$ (315,180)</u>

3. Stewardship, Compliance and Accountability

Deficit Balances

At September 30, 2021, the following individual funds have deficit balances:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Tort Liability	\$ 228,847	Costs exceed accumulated revenues
Treasurer's Delinquent Tax Fee	23,958	Costs exceed accumulated revenues
Victim Impact Panel Fee	9,910	Costs exceed accumulated revenues
Deferred Prosecution Program	153,067	Costs exceed accumulated revenues
Children's Advocacy Project	99,803	Costs exceed accumulated revenues
FEMA Grant	47,693	Costs exceed accumulated revenues
Law Library	180,350	Costs exceed accumulated revenues
Probation Grants	158,956	Costs exceed accumulated revenues
Sheriff's Department Grants	1,107,719	Costs exceed accumulated revenues
Neutral Site Custody Exchange	5	Costs exceed accumulated revenues
Circuit Court Grants	11,141	Costs exceed accumulated revenues
City Election	582	Costs exceed accumulated revenues

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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	\$ 170,346,484	\$ 176,325,477	Custodial credit
Illinois Funds	1,533	1,582	Credit
Total cash and investments	<u>\$ 170,348,017</u>	<u>\$ 176,327,059</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 150,484,921		
Restricted cash and investments	125,733		
Per statement of fiduciary net position			
- custodial funds	<u>19,737,363</u>		
Total cash and investments	<u>\$ 170,348,017</u>		

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

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

The County does not have any investments subject to fair valuation disclosures for the year ended September 30, 2021.

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, 2021, \$79,245,203 of the County's deposits were uninsured and uncollateralized and, therefore, exposed to custodial credit risk.

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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, 2021, there were no County investments exposed to custodial credit risk.

Credit Risk

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

The County invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAmmf by Standard and Poor's as of September 30, 2021.

Receivables

All of the receivables are expected to be collected within one year except for \$630,784 of the \$828,981 long-term notes receivable reported in the Community Development Block Grants Fund and \$825,000 of the \$904,391 long-term receivable reported in the Host Fee Fund.

	<u>General Fund</u>	<u>Public Safety Sales Tax Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Tort Liability Fund</u>	<u>Nonmajor Governmental Fund</u>
Receivables:					
Real estate taxes	\$ 16,118,223	\$ -	\$ 5,682,754	\$ 3,459,505	\$ 14,519,792
Accounts and other	8,487,591	3,679	283	-	5,625,321
Receivables from other governments	804,969	8,996,429	10,909	6,218	6,648,581
Gross receivables	25,410,783	9,000,108	5,693,946	3,465,723	26,793,694
Allowance for uncollectible accounts	(156,380)	-	(55,000)	(33,530)	(140,695)
Net total receivables	<u>\$ 25,254,403</u>	<u>\$ 9,000,108</u>	<u>\$ 5,638,946</u>	<u>\$ 3,432,193</u>	<u>\$ 26,652,999</u>
	<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	\$ -	\$ 39,780,274	\$ 1,961,376	\$ 1,961,376	
Accounts and other	87,133	14,204,007	10,873,161	10,873,161	
Receivables from other governments	1,734	16,468,840	3,338	3,338	
Gross receivables	-	70,453,121			
Allowance for uncollectible accounts	-	(385,605)	(2,116,582)	(2,116,582)	
Net total receivables	<u>\$ 88,867</u>	<u>\$ 70,067,516</u>	<u>\$ 10,721,293</u>	<u>\$ 10,721,293</u>	

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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

	Deferred Inflows of Resources		Liabilities	Totals
	Unavailable Revenue	Property Taxes Levied for Next Period	Unearned Revenue	
Property taxes receivable	\$ -	\$ 38,226,092	\$ -	\$ 38,226,092
Host fees	904,391	-	-	904,391
Grants	77,213	-	39,077,094	39,154,307
Health receivables	-	-	224,066	224,066
Miscellaneous receivables	804,355	-	-	804,355
Total unearned/ unavailable revenue for governmental funds	<u>\$ 1,785,959</u>	<u>\$ 38,226,092</u>	<u>\$ 39,301,160</u>	<u>\$ 79,313,809</u>

Restricted Assets

Restricted assets of \$125,733 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 \$50,198,619 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, 2021

Capital Assets

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 20,877,619	\$ -	\$ -	\$ 20,877,619
Construction in progress	1,098,840	2,457,842	570,364	2,986,318
Total capital assets not being depreciated	<u>21,976,459</u>	<u>2,457,842</u>	<u>570,364</u>	<u>23,863,937</u>
Capital assets being depreciated:				
Buildings and improvements	222,587,344	74,555	-	222,661,899
Land improvements	579,299	-	-	579,299
Machinery, equipment and furniture	47,312,584	456,161	1,113,948	46,654,797
Infrastructure	197,886,122	5,984,384	-	203,870,506
Total capital assets being depreciated	<u>468,365,349</u>	<u>6,515,100</u>	<u>1,113,948</u>	<u>473,766,501</u>
Less accumulated depreciation for:				
Buildings and improvements	(102,456,739)	(5,555,777)	-	(108,012,516)
Land improvements	(222,176)	(20,735)	-	(242,911)
Machinery, equipment and furniture	(34,115,743)	(2,666,011)	1,113,948	(35,667,806)
Infrastructure	(111,665,245)	(5,463,788)	-	(117,129,033)
Total accumulated depreciation	<u>(248,459,903)</u>	<u>(13,706,311)</u>	<u>1,113,948</u>	<u>(261,052,266)</u>
Total capital assets being depreciated, net	<u>219,905,446</u>	<u>(7,191,211)</u>	<u>-</u>	<u>212,714,235</u>
Total governmental activities, capital assets, net of depreciation	<u>\$ 241,881,905</u>	<u>\$ (4,733,369)</u>	<u>\$ 570,364</u>	<u>\$ 236,578,172</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 732,068
Public safety	5,471,438
Highways and streets, including depreciation of general infrastructure assets	6,691,999
Health and welfare	41,193
Judicial	749,626
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	19,987
Total governmental activities depreciation expense	<u>\$ 13,706,311</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 265,268	\$ -	\$ -	\$ 265,268
Construction in progress	-	36,197	-	36,197
	<u>265,268</u>	<u>36,197</u>	<u>-</u>	<u>301,465</u>
Total capital assets not being depreciated				
	265,268	36,197	-	301,465
Capital assets being depreciated:				
Buildings and improvements	16,450,909	-	522	16,450,387
Machinery, equipment and furniture	2,201,626	35,132	-	2,236,758
	<u>18,652,535</u>	<u>35,132</u>	<u>522</u>	<u>18,687,145</u>
Total capital assets being depreciated				
	18,652,535	35,132	522	18,687,145
Less accumulated depreciation for:				
Buildings and improvements	(10,861,344)	(573,800)	-	(11,435,144)
Machinery, equipment and furniture	(2,067,591)	(33,431)	-	(2,101,022)
	<u>(12,928,935)</u>	<u>(607,231)</u>	<u>-</u>	<u>(13,536,166)</u>
Total accumulated depreciation				
	(12,928,935)	(607,231)	-	(13,536,166)
Total capital assets being depreciated, net				
	<u>5,723,600</u>	<u>(572,099)</u>	<u>522</u>	<u>5,150,979</u>
Business-Type capital assets, net of depreciation				
	<u>\$ 5,988,868</u>	<u>\$ (535,902)</u>	<u>\$ 522</u>	<u>\$ 5,452,444</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Nursing home	\$ 383,422
Court street activities	223,809
	<u>607,231</u>
Total business-type activities depreciation expense	<u>\$ 607,231</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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	685,122
General Fund	Public Safety Sales Tax fund	\$ 1,019,091
Total, fund financial statements		1,704,213
Add interfund advances		10,705,275
Less fund eliminations		<u>(3,051,956)</u>
Total government-wide financial statements		<u>\$ 9,357,532</u>

All amounts are expected to be repaid within one year.

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

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

Advances

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	River Bluff Nursing Home	\$ 9,357,532
General Fund	Nonmajor governmental funds	<u>1,347,743</u>
Total, fund financial statements		10,705,275
Less fund eliminations		<u>(1,347,743)</u>
Total, interfund advances		<u>\$ 9,357,532</u>

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

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred to</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Nonmajor Fund	\$ 666,379	Court security reimbursement
General Fund	Nonmajor Fund	69,000	Support General Fund operations
General Fund	Nonmajor Fund	406,455	Excess collections from fees to support the General Fund
General Fund	Nonmajor Fund	40,000	Payroll costs
Nonmajor Fund	General Fund	19,611	Grant cash match
Nonmajor Fund	Public Safety Sales Tax Fund	5,066,478	Debt service
Nonmajor Fund	Tort Liability Fund	941,248	Debt service
Nonmajor Fund	IMRF Fund	1,776,037	Debt service
Nonmajor Fund	Nonmajor Fund	4,134,251	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	3,000,000	Capital financing
555 North Court Operations	Nonmajor Fund	350,000	Maintenance Support
Total, fund financial statements		16,699,459	
Less fund eliminations		(16,349,459)	
Total transfers, government-wide statement of activities		<u>\$ 350,000</u>	
<u>Fund Transferred to</u>	<u>Fund Transferred From</u>	<u>Amount</u>	
Governmental activities	Business-type activities	\$ -	
Business-type activities	Governmental activities	350,000	
Total		<u>\$ 350,000</u>	

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

Long-Term Obligations

Long-term obligations activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
Bonds and debt certificates payable:					
General obligation debt certificates	\$ 10,276,696	\$ -	\$ 1,905,120	\$ 8,371,576	\$ 1,536,576
General obligation debt certificates from direct borrowings and direct placements	393,502	-	78,475	315,027	79,263
Alternative revenue bonds	107,490,000	4,850,000	13,150,000	99,190,000	7,680,000
Add unamortized premium	5,173,540	898,597	1,004,735	5,067,402	-
Total bonds and debt certificates payable	<u>123,333,738</u>	<u>5,748,597</u>	<u>16,138,330</u>	<u>112,944,005</u>	<u>9,295,839</u>
Other Liabilities:					
Capital lease obligations	5,032,129	-	1,380,648	3,651,481	1,225,419
Claims and judgments	3,457,629	17,030,724	15,830,417	4,657,936	-
Commitment, Rockford Park District	300,000	-	100,000	200,000	100,000
Commitment, Reclaiming First Initiative	4,900,000	-	350,000	4,550,000	350,000
Commitment, Rock Valley College	650,000	-	50,000	600,000	50,000
Commitment, City of Rockford	2,760,000	-	460,000	2,300,000	460,000
Commitment, Greater Rockford Airport Authority	7,915,781	-	565,312	7,350,469	565,312
Commitment, Village of Pecatonica	-	525,000	125,000	400,000	100,000
Commitment, City of Loves Park	1,120,000	-	280,000	840,000	280,000
Commitment, Hamilton Sundstrand	400,000	-	-	400,000	100,000
Compensated absences	3,688,517	3,175,995	3,402,380	3,462,132	692,426
ETSB long-term obligation	5,930,597	-	866,564	5,064,033	881,249
Total other liabilities	<u>36,154,653</u>	<u>20,731,719</u>	<u>23,410,321</u>	<u>33,476,051</u>	<u>4,804,406</u>
Total governmental activities long-term liabilities	<u>\$ 159,488,391</u>	<u>\$ 26,480,316</u>	<u>\$ 39,548,651</u>	<u>\$ 146,420,056</u>	<u>\$ 14,100,245</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
Debt certificates payable:					
General obligation	\$ 413,304	\$ -	\$ 204,880	\$ 208,424	\$ 208,424
Add unamortized premium	16,348	-	10,899	5,449	5,449
Total bonds payable	429,652	-	215,779	213,873	213,873
Other liabilities:					
Compensated absences	231,112	266,273	268,405	228,980	45,796
Total business-type activities, long-term liabilities	<u>\$ 660,764</u>	<u>\$ 266,273</u>	<u>\$ 484,184</u>	<u>\$ 442,853</u>	<u>\$ 259,669</u>

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

General Obligation Debt Certificates

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

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2021
Governmental Activities					
General obligation debt:					
Series 2012A Certificates	5/15/12	12/30/21	3.00 %	\$ 500,000	\$ 56,576
Series 2012E Certificates	8/15/12	10/30/22	2.00 - 3.00	2,800,000	635,000
Series 2013C Certificates	2/7/13	12/30/26	3.00 - 5.00	6,325,000	3,770,000
Series 2013E Certificates	10/30/13	12/30/28	3.25	4,000,000	2,480,000
Series 2015A Certificates	6/29/15	12/30/24	4.00	3,085,000	1,430,000
Series 2020 Certificates - direct borrowing/placement	8/03/20	8/03/25	1.00	400,000	315,027
Total governmental activities, general obligation debt certificates					<u>\$ 8,686,603</u>
Business-Type Activities					
General obligation debt:					
Series 2012A Certificates	5/15/12	12/30/21	3.00 %	\$ 1,860,000	<u>\$ 208,424</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

Debt service requirements to maturity are as follows:

Fiscal Years	General Obligation Debt			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
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	985,000	76,656	-	-
2027-2029	1,740,000	62,005	-	-
Total	\$ 8,371,576	\$ 960,866	\$ 208,424	\$ 3,132

Fiscal Years	General Obligation Debt from Direct Placement or Borrowing	
	Governmental Activities	
	Principal	Interest
2022	\$ 79,263	\$ 2,787
2023	80,060	1,990
2024	80,861	1,189
2025	74,843	374
Total	\$ 315,027	\$ 6,340

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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	\$ 1,085,250	12/30/24	\$ 896,275	\$ 269,125	120.7 %
2012D	Federal Aid Matching Property Taxes and Motor Fuel Tax	2,168,825	12/30/23	2,442,454	1,608,000	88.8
2013A	Public Safety Sales Tax	24,215,425	12/30/24	12,785,104	3,867,200	189.4
2013B	Public Safety Sales Tax	1,955,600	12/30/22	1,235,125	1,004,200	158.3
2016A	Public Safety Sales Tax	2,932,300	12/30/25	425,638	99,400	688.9
2016D	Public Safety Sales Tax, Quarter Cent Sales Tax	4,246,750	12/30/26	1,974,000	557,600	215.1
2016E	Public Safety Sales Tax, Quarter Cent Sales Tax	24,719,588	12/30/34	8,697,963	656,450	284.2
2017B	Matching Tax and Motor Fuel Tax	1,092,075	12/30/22	895,096	722,150	122.0
2017C	Quarter Cent Sales Tax	8,690,325	12/30/29	7,765,296	956,800	111.9
2018	Tax Levy for IMRF	48,959,906	12/30/43	39,516,823	1,715,247	123.9
2020A	Federal Aid Matching Property Taxes and Motor Fuel Tax	3,400,000	12/31/30	1,335,063	126,982	254.7
2020B	Quarter Cent Sales Tax	2,299,750	12/30/29	989,343	264,786	232.5
2021A	Special Service Area Taxes	4,414,658	12/30/31	-	-	0.00
2021B	Host Fees	1,741,096	12/30/31	-	-	0.00

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance September 30, 2021
Governmental-Type Activities					
Series 2020A General Obligation Alternative Revenue Source	7/7/20	12/30/30	5.00%	2,590,000	\$ 2,590,000
Sub-total governmental-type activities - alternate revenue bonds					<u>2,590,000</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Indebtedness</u>	<u>Balance September 30, 2021</u>
Alternate Revenue Bonds -Refunding					
Series 2012C State Income Tax Alternate Revenue Sources	5/15/12	12/30/24	3.00%	\$ 3,285,000	\$ 1,020,000
Series 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source	5/15/12	12/31/23	2.00 - 3.00%	8,400,000	2,105,000
Series 2013A Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/24	3.00 - 5.00%	35,500,000	21,615,000
Series 2013B Public Safety Sales Tax Refunding Alternate Revenue Source	2/7/13	12/30/22	2.00 - 4.00%	5,360,000	1,880,000
Series 2016A Public Safety Sales Tax Refunding Alternate Revenue Source	3/31/16	12/30/25	4.00%	2,485,000	2,485,000
Series 2016D Public Safety Sales Tax and Quarter Cent Sales Tax Refunding Alternate Revenue Source	11/29/16	12/30/26	3.00%	5,420,000	3,700,000
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	1,065,000
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	7,055,000
Series 2018 General Obligation Alternative Revenue Source	12/6/18	12/30/43	3.22 - 4.75%	31,005,000	30,460,000
Series 2020B Quarter Cent Sales Tax Refunding Alternate Revenue Source	7/7/20	12/30/2029	5.00%	2,020,000	1,850,000
Series 2021A General Obligation Refunding Alternate Revenue Source	4/13/21	12/30/31	4.00 - 5.00%	3,485,000	3,485,000
Series 2021B General Obligation Refunding Alternate Revenue Source	4/31/21	12/30/31	4.00 - 5.00%	1,365,000	<u>1,365,000</u>
Sub-total governmental-type activities - bonds - refunding					<u>96,600,000</u>
Total alternative revenue bonds					<u>\$ 99,190,000</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

Fiscal Years	Governmental Activities Alternate Revenue Bonds Payable	
	Governmental Activities	
	Principal	Interest
2022	\$ 7,680,000	\$ 4,127,551
2023	7,615,000	3,786,171
2024	10,070,000	3,407,214
2025	10,700,000	2,910,797
2026	7,285,000	2,506,465
2027 - 2031	26,400,000	8,955,453
2032 - 2036	16,240,000	4,642,623
2037 - 2041	8,650,000	2,126,751
2042 - 2044	4,550,000	265,525
Total	<u>\$ 99,190,000</u>	<u>\$ 32,728,550</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, 2021, \$36,500,000 of bonds outstanding are considered defeased.

Other Debt Information

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

Compensated absences and the other post-employment benefits and the net pension liability of the business-type activities will be liquidated by the River Bluff Nursing Home Fund. Claims and judgments will be liquidated by the General Fund and Health Insurance Internal Service Fund.

Current Refunding

On April 13, 2021 the County issued \$3,485,000 and \$1,365,000 in 2021A and 2021B general obligation alternate source bonds, respectively, to refund the \$4,010,000 and \$1,560,000 of outstanding general obligation alternate bonds with an average coupon rate of 2.5 percent and 3 percent. The net proceeds along with existing funds of the County were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the 2021A and 2021B general obligation current refundings was \$4,764,294 and \$1,855,200, respectively, from 2021 through 2031. The cash flow requirements on the current refunding bonds are \$4,414,658 and \$1,855,200 from 2021 through 2031. The current refundings resulted in total savings of \$349,636 and \$114,104 and an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$321,526 and \$105,469.

Lease Disclosures

Lessee - Capital Leases

As of fiscal year-end 2021, 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, 2021

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

	Governmental Activities
Assets:	
Equipment	\$ 9,928,843
Less accumulated depreciation	<u>(6,277,362)</u>
Total	<u>\$ 3,651,481</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:	
2022	\$ 1,313,851
2023	865,706
2024	423,798
2025	423,798
2026	423,798
2027	<u>423,798</u>
Total minimum lease payment	3,874,749
Less amount representing interest	<u>223,268</u>
Present value of minimum lease payments	<u>\$ 3,651,481</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

Notes to Financial Statements
September 30, 2021

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.

Village of Pecatonica

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

City of Loves Park

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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.

Governmental and Business-Type Activities Net Position

Governmental and business-type activities Net Investment in Capital Assets reported on the government wide statement of net position at September 30, 2021 includes the following:

Governmental Activities

Net Investment in Capital Assets:	
Land	\$ 20,877,619
Construction in progress	2,986,318
Other capital assets, net of accumulated depreciation	212,714,235
Less outstanding debt	(107,561,576)
Plus noncapital debt issues	37,515,000
Less outstanding capital leases	(3,651,481)
Less debt premium	(5,067,403)
Plus deferred charge on refunding	1,015,335
Total net investment in capital assets	<u>\$ 158,828,047</u>

Business-Type Activities

Net Investment in Capital Assets:	
Land	\$ 265,268
Construction in progress	36,197
Other capital assets, net of accumulated depreciation	5,150,979
Less related long-term capital debt outstanding and premium (excluding unspent capital related debt proceeds)	<u>(213,873)</u>
Total net investment in capital assets	<u>\$ 5,238,571</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

Restatement of Net Position

Net position has been restated to implement GASB No. 84. Refer to Note 1 for additional information related to this standard. The details of the restatement are as follows:

Custodial Fund Net Position, September 30, 2020 (as reported as an agency fund)	\$ -
Add beginning net position upon applying the implementation of GASB No. 84	<u>10,796,782</u>
Net position, September 30, 2020 (as restated)	<u>\$ 10,796,782</u>

5. Other Information

Employees' Retirement System

Illinois Municipal Retirement Fund

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

Plan Description. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3 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.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2021

Plan Membership. At December 31, 2020, the measurement date, membership in the plan was as follows:

	<u>Regular</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	1,119	124	24
Inactive, nonretired members	1,521	27	7
Active members	<u>1,070</u>	<u>119</u>	<u>2</u>
Total	<u>3,710</u>	<u>270</u>	<u>33</u>

Contributions. As set by statute, County employees participating in IMRF's Regular, SLEP and ECO Plans are required to contribute 4.50 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 2020 was 7.66 percent for the Regular Plan, 16.62 percent for the SLEP Plan and 20.77 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, 2020, 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, 2020 annual actuarial valuation included: (a) 7.25 percent investment rate of return, (b) projected salary increases from 2.89 percent to 13.75 percent, including inflation and (c) inflation of 2.25 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 2020 valuation pursuant to an experience study of the period 2017 - 2019.

Actuarial cost method	Entry age normal
Asset valuation method	Fair value
Actuarial assumptions:	
Investment rate of return	7.25%
Inflation	2.25%
Salary increases	2.89% to 13.75%, including inflation

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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 %	5.00%
International equities	18	6.00
Fixed income	28	1.30
Real estate	9	6.20
Alternative investments	7	2.85 – 6.95
Cash equivalents	1	1.70

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, 2020 to arrive at discount rates used to determine the total pension asset. The year ending December 31, 2120, is for the Regular Plan, the last year in the 2020 to 2120 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	\$ 346,521,323	\$ 309,018,383	\$ 279,575,312
Plan fiduciary net pension	344,448,208	344,448,208	344,448,208
Net pension liability/(asset)	\$ 2,073,115	\$ (35,429,825)	\$ (64,872,896)
SLEP Plan:			
Total pension liability	\$ 159,833,670	\$ 141,033,296	\$ 125,632,913
Plan fiduciary net pension	154,355,268	154,355,268	154,355,268
Net pension liability/(asset)	\$ 5,478,402	\$ (13,321,972)	\$ (28,722,355)

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
ECO Plan:			
Total pension liability	\$ 12,384,964	\$ 11,380,359	\$ 10,537,981
Plan fiduciary net pension	12,827,180	12,827,181	12,827,180
	<u>\$ (442,216)</u>	<u>\$ (1,446,822)</u>	<u>\$ (2,289,199)</u>

Changes in net pension liability/(asset). The County's changes in net pension liability/(asset) for the calendar year ended December 31, 2020 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, 2019	\$ 298,959,423	\$ 308,308,549	\$ (9,349,126)
Changes for the period:			
Service cost	5,206,117	-	5,206,117
Interest	21,353,143	-	21,353,143
Difference between expected and actual experience	907,528	-	907,528
Changes in assumptions	(3,335,084)	-	(3,335,084)
Contributions, County	-	4,154,284	(4,154,284)
Contributions, employees	-	2,531,205	(2,531,205)
Net investment income	-	44,144,727	(44,144,727)
Benefit payments, including refunds of employee contributions	(14,072,744)	(14,072,744)	-
Other changes	-	(617,813)	617,813
	<u>10,058,960</u>	<u>36,139,659</u>	<u>(26,080,699)</u>
Net changes	<u>10,058,960</u>	<u>36,139,659</u>	<u>(26,080,699)</u>
Balances, December 31, 2020	<u>\$ 309,018,383</u>	<u>\$ 344,448,208</u>	<u>\$ (35,429,825)</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
SLEP Plan:			
Balances, December 31, 2019	\$ 132,277,095	\$ 136,908,153	\$ (4,631,058)
Changes for the year:			
Service cost	2,064,604	-	2,064,604
Interest	9,419,620	-	9,419,620
Difference between expected and actual experience	4,973,149	-	4,973,149
Changes in assumptions	(934,957)	-	(934,957)
Contributions, County	-	1,928,414	(1,928,414)
Contributions, employees	-	963,955	(963,955)
Net investment income	-	20,549,408	(20,549,408)
Benefit payments, including refunds of employee contributions	(6,767,215)	(6,767,215)	-
Other changes	-	772,553	(772,553)
Net changes	8,766,201	17,447,115	(8,691,914)
Balances, December 31, 2020	<u>\$ 141,033,296</u>	<u>\$ 154,355,268</u>	<u>\$ (13,321,972)</u>

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
ECO Plan:			
Balances, December 31, 2019	\$ 10,900,683	\$ 11,297,652	\$ (396,969)
Changes for the year:			
Service cost	40,002	-	40,002
Interest	758,679	-	758,679
Difference between expected and actual experience	676,423	-	676,423
Changes in assumptions	(83,134)	-	(83,134)
Contributions, County	-	40,914	(40,914)
Contributions, employees	-	14,774	(14,774)
Net investment income	-	1,730,746	(1,730,746)
Benefit payments, including refunds of employee contributions	(912,294)	(912,294)	-
Other changes	-	655,389	(655,389)
Net changes	479,676	1,529,529	(1,049,853)
Balances, December 31, 2020	<u>\$ 11,380,359</u>	<u>\$ 12,827,181</u>	<u>\$ (1,446,822)</u>

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Total Plans:			
Balances, December 31, 2019	\$ 442,137,201	\$ 456,514,354	\$ (14,377,153)
Changes for the year:			
Service cost	7,310,723	-	7,310,723
Interest	31,531,442	-	31,531,442
Difference between expected and actual experience	6,558,100	-	6,558,100
Changes in assumptions	(4,353,175)	-	(4,353,175)
Contributions, County	-	6,123,612	(6,123,612)
Contributions, employees	-	3,509,934	(3,509,934)
Net investment income	-	66,424,881	(66,424,881)
Benefit payments, including refunds of employee contributions	(21,752,253)	(21,752,253)	-
Other changes	-	810,129	(810,129)
Net changes	19,294,837	55,116,303	(35,821,466)
Balances, December 31, 2020	\$ 461,432,038	\$ 511,630,657	\$ (50,198,619)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended September 30, 2021, the County recognized total pension expense of \$9,508,161 including \$6,301,663 for the Regular plan, \$2,689,951 for the SLEP plan and \$516,547 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	\$ 1,006,779	\$ 212,406
Changes in assumption	888,198	2,238,522
Net difference between projected and actual investment earnings	-	27,008,262
Contributions subsequent to the measurement date	2,977,248	-
Total	\$ 4,872,225	\$ 29,459,190
SLEP Plan:		
Difference between expected and actual experience	\$ 4,770,927	\$ 940,794
Changes in assumption	1,743,742	1,203,767
Net difference between projected and actual investment earnings	-	13,269,222
Contributions subsequent to the measurement date	1,377,464	-
Total	\$ 7,892,133	\$ 15,413,783

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

	Deferred Outflows of Resources	Deferred Inflows of Resources
ECO Plan:		
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual investment earnings	-	1,337,054
Contributions subsequent to the measurement date	33,428	-
Total	<u>\$ 33,428</u>	<u>\$ 1,337,054</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
Total Plans:		
Difference between expected and actual experience	\$ 5,777,706	\$ 1,153,200
Changes in assumption	2,631,940	3,442,289
Net difference between projected and actual investment earnings	-	41,614,538
Contributions subsequent to the measurement date	4,388,140	-
Total	<u>\$ 12,797,786</u>	<u>\$ 46,210,027</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, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

	Regular Plan	SLEP Plan	ECO Plan	Total
Fiscal year:				
2021	\$ (8,218,944)	\$ (2,600,857)	\$ (439,902)	\$ (11,259,703)
2022	(4,201,460)	(599,737)	(229,458)	(5,030,655)
2023	(10,727,300)	(4,250,773)	(483,902)	(15,461,975)
2024	(4,416,509)	(1,447,747)	(183,792)	(6,048,048)
Thereafter	-	-	-	-
Total	<u>\$ (27,564,213)</u>	<u>\$ (8,899,114)</u>	<u>\$ (1,337,054)</u>	<u>\$ (37,800,381)</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, 2021

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

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

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

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

Claims Liability

	Health Insurance		Tort/Workers Compensation	
	Prior Year	Current Year	Prior Year	Current Year
Unpaid claims, beginning	\$ 1,840,660	\$ 1,412,102	\$ 2,087,363	\$ 2,045,527
Current year claims and changes in estimates	14,911,129	14,488,241	1,126,958	3,810,569
Claim payments	(15,339,687)	(14,556,020)	(1,168,794)	(2,542,483)
Unpaid claims, ending	\$ 1,412,102	\$ 1,344,323	\$ 2,045,527	\$ 3,313,613

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, 2021

The Winnebago County Highway Department has open construction contracts in process at year-end with remaining commitments of \$658,548 for highway projects. The American Rescue Plan Fund has open contracts at year-end of \$688,494. All other governmental funds have remaining commitments of \$1,507,423.

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, 2021, 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 \$8,674,760 was measured as of September 30, 2021, 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	2.43%

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, 2021

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, September 30, 2020	<u>\$ 8,758,472</u>
Changes for the year:	
Service cost	416,766
Interest	182,004
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(175,301)
Benefit payments	(507,181)
Other changes	<u>-</u>
Net changes	<u>(83,712)</u>
Balance, September 30, 2021	<u><u>\$ 8,674,760</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.14 percent in fiscal year 2020 to 2.43 percent in fiscal year 2021.

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 (1.43 percent) or 1-percentage-point higher (3.43 percent) than the current discount rate:

	1% Decrease (1.43%)	Discount Rate (2.43%)	1% Increase (3.43%)
Total OPEB liability	\$ 9,294,629	\$ 8,674,760	\$ 8,098,200

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:

	1% Decrease (6.50% Decreasing to 5.50%)	Healthcare Cost Trend Rates	1% Increase (6.50% Increasing to 7.50%)
Total OPEB liability	\$ 7,891,120	\$ 8,674,760	\$ 9,580,481

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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

For the year ended September 30, 2021, the County recognized OPEB expense of \$798,219. At September 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 380,607	\$ -
Changes of assumptions or other inputs	1,027,771	275,770
Total	<u>\$ 1,408,378</u>	<u>\$ 275,770</u>

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

	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
Fiscal year ended September 30:	
2022	\$ 199,449
2023	199,449
2024	199,449
2025	199,449
2026	175,977
Thereafter	158,835

Joint Ventures

County of Winnebago Regional Tourism Facility Board

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

County of Winnebago, Illinois

Notes to Financial Statements
September 30, 2021

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, 2021, a liability of \$142,540 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2021, the County has incurred total incentives of \$831,206.

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, 2021, a liability of \$423,024 has been accrued in the Baxter Road special tax allocation nonmajor fund. As of September 30, 2021, the County has incurred total incentives of \$738,788.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Incurred Before the End of a Construction Period*
- 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.

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes:				
Property, net	\$ 15,955,000	\$ 15,955,000	\$ 15,701,751	\$ (253,249)
Sales tax	1,240,000	1,240,000	3,755,060	2,515,060
Quarter-cent sales tax	8,400,000	8,400,000	9,837,936	1,437,936
Use tax	2,270,000	2,270,000	2,535,562	265,562
Other	300,000	300,000	478,663	178,663
Total taxes	<u>28,165,000</u>	<u>28,165,000</u>	<u>32,308,972</u>	<u>4,143,972</u>
Intergovernmental:				
State income tax allotments	6,300,000	6,300,000	7,620,637	1,320,637
Replacement tax allotments	2,200,000	2,200,000	6,405,578	4,205,578
Other	5,315,913	5,701,368	7,597,229	1,895,861
Total intergovernmental	<u>13,815,913</u>	<u>14,201,368</u>	<u>21,623,444</u>	<u>7,422,076</u>
Other:				
Charges for services	8,733,500	9,354,885	11,877,437	2,522,552
Fines and forfeitures	3,571,500	3,571,500	3,409,627	(161,873)
Licenses and permits	615,000	615,000	863,555	248,555
Investment income	75,000	75,000	13,733	(61,267)
Other	121,000	121,000	159,348	38,348
Total other	<u>13,116,000</u>	<u>13,737,385</u>	<u>16,323,700</u>	<u>2,586,315</u>
Total revenues	<u>\$ 55,096,913</u>	<u>\$ 56,103,753</u>	<u>\$ 70,256,116</u>	<u>\$ 14,152,363</u>

See independent auditors' report and notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Expenditures, Current				
General government	\$ 16,330,544	\$ 16,330,544	\$ 15,054,094	\$ (1,276,450)
Public safety	25,832,758	25,973,058	25,992,331	19,273
Judicial	15,016,700	15,441,643	14,533,523	(908,120)
Total expenditures, current	<u>57,180,002</u>	<u>57,745,245</u>	<u>55,579,948</u>	<u>(2,165,297)</u>
Debt Service				
Principal	267,000	267,000	262,485	(4,515)
Interest	440,000	440,000	447,242	7,242
Total debt service	<u>707,000</u>	<u>707,000</u>	<u>709,727</u>	<u>2,727</u>
Capital Outlay	<u>140,000</u>	<u>140,000</u>	<u>113,034</u>	<u>(26,966)</u>
Total expenditures	<u>58,027,002</u>	<u>58,592,245</u>	<u>56,402,709</u>	<u>(2,189,536)</u>
Excess of revenues over expenditures	<u>(2,930,089)</u>	<u>(2,488,492)</u>	<u>13,853,407</u>	<u>16,341,899</u>
Other Financing Sources (Uses)				
Property sales	5,000	5,000	12,155	7,155
Transfers in	2,163,000	2,163,000	1,181,834	(981,166)
Transfers out	(32,000)	(32,000)	(19,611)	(12,389)
Total other financing sources (uses)	<u>2,136,000</u>	<u>2,136,000</u>	<u>1,174,378</u>	<u>(961,622)</u>
Net change in fund balance	<u>\$ (794,089)</u>	<u>\$ (352,492)</u>	<u>15,027,785</u>	<u>\$ 15,380,277</u>
Fund Balance, Beginning			<u>26,870,423</u>	
Total Fund Balance, Ending			<u>\$ 41,898,208</u>	

See independent auditors' report and notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Public Safety Sales Tax Fund
Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 27,810,000	\$ 27,810,000	\$ 33,161,006	\$ 5,351,006
Intergovernmental	30,000	40,000	7,203	(32,797)
Investment income	-	-	3,015	3,015
Total revenues	<u>27,840,000</u>	<u>27,880,000</u>	<u>33,171,224</u>	<u>5,291,224</u>
Expenditures				
Public safety:				
Personnel	17,043,988	17,788,029	16,439,741	(1,348,288)
Supplies and services	1,455,946	1,309,746	1,178,400	(131,346)
Judicial:				
Personnel	2,726,533	2,726,533	3,461,469	734,936
Supplies and services	752,517	732,517	410,723	(321,794)
Total expenditures, current	<u>21,978,984</u>	<u>22,556,825</u>	<u>21,490,333</u>	<u>(1,066,492)</u>
Debt Service				
Principal	<u>115,574</u>	<u>115,574</u>	<u>115,574</u>	<u>-</u>
Total debt service	<u>115,574</u>	<u>115,574</u>	<u>115,574</u>	<u>-</u>
Total expenditures	<u>22,094,558</u>	<u>22,672,399</u>	<u>21,605,907</u>	<u>(1,066,492)</u>
Excess of revenues over (under) expenditures	<u>5,745,442</u>	<u>5,207,601</u>	<u>11,565,317</u>	<u>6,357,716</u>
Other Financing Sources (Uses)				
Transfers out	<u>(5,066,478)</u>	<u>(5,066,478)</u>	<u>(5,066,478)</u>	<u>-</u>
Total other financing sources (uses)	<u>(5,066,478)</u>	<u>(5,066,478)</u>	<u>(5,066,478)</u>	<u>-</u>
Net change in fund balance	<u>\$ 678,964</u>	<u>\$ 141,123</u>	<u>6,498,839</u>	<u>\$ 6,357,716</u>
Fund Balance, Beginning			<u>451,948</u>	
Fund Balance, Ending			<u>\$ 6,950,787</u>	

See independent auditors' report and notes to required supplementary information

County of Winnebago, IllinoisSchedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Illinois Municipal Retirement Fund
Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 5,663,000	\$ 5,663,000	\$ 5,770,034	\$ 107,034
Intergovernmental	1,300,000	1,300,000	1,282,641	(17,359)
Investment income		-	94	94
Other	440,000	440,000	340,036	(99,964)
Total revenues	<u>7,403,000</u>	<u>7,403,000</u>	<u>7,392,805</u>	<u>(10,195)</u>
Expenditures, Current				
General government:				
Personnel	454,724	455,065	445,108	(9,957)
Public safety				
Personnel	3,242,627	3,245,062	3,174,059	(71,003)
Highways and streets:				
Personnel	188,418	188,560	184,434	(4,126)
Health and welfare:				
Personnel	897,421	898,095	878,444	(19,651)
Judicial:				
Personnel	943,810	944,518	923,852	(20,666)
Total expenditures, current	<u>5,727,000</u>	<u>5,731,300</u>	<u>5,605,897</u>	<u>(125,403)</u>
Excess of revenue over (under) expenditures	<u>1,676,000</u>	<u>1,671,700</u>	<u>1,786,908</u>	<u>115,208</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,776,000)</u>	<u>(1,776,000)</u>	<u>(1,776,037)</u>	<u>(37)</u>
Total other financing sources (uses)	<u>(1,776,000)</u>	<u>(1,776,000)</u>	<u>(1,776,037)</u>	<u>(37)</u>
Net change in fund balance	<u>\$ (100,000)</u>	<u>\$ (104,300)</u>	10,871	<u>\$ 115,171</u>
Fund Balance, Beginning			<u>4,030,560</u>	
Fund Balance, Ending			<u>\$ 4,041,431</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 3,319,000	\$ 3,319,000	\$ 3,371,026	\$ 52,026
Intergovernmental	-	-	5,887	5,887
Investment income	7,000	7,000	10	(6,990)
Other	50,000	224,085	99,328	(124,757)
Total revenues	<u>3,376,000</u>	<u>3,550,085</u>	<u>3,476,251</u>	<u>(73,834)</u>
Expenditures, Current				
General government:				
Supplies and services	<u>3,018,000</u>	<u>3,192,085</u>	<u>4,073,400</u>	<u>881,315</u>
Total expenditures, current	<u>3,018,000</u>	<u>3,192,085</u>	<u>4,073,400</u>	<u>881,315</u>
Excess of revenue over (under) expenditures	<u>358,000</u>	<u>358,000</u>	<u>(597,149)</u>	<u>(955,149)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(958,000)</u>	<u>(958,000)</u>	<u>(941,248)</u>	<u>(16,752)</u>
Total other financing sources (uses)	<u>(958,000)</u>	<u>(958,000)</u>	<u>(941,248)</u>	<u>(16,752)</u>
Net change in fund balance	<u>\$ (600,000)</u>	<u>\$ (600,000)</u>	<u>(1,538,397)</u>	<u>\$ (938,397)</u>
Fund Balance, Beginning			<u>1,309,550</u>	
Fund Balance (Deficit), Ending			<u>\$ (228,847)</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 - American Rescue Plan
 Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 14,896	\$ 14,896
Investment income	-	-	10,177	10,177
	<u>-</u>	<u>-</u>	<u>25,073</u>	<u>25,073</u>
Expenditures, Current				
General government:				
Personnel	-	1,187,960	-	(1,187,960)
Supplies and services	-	17,262,040	25,073	(17,236,967)
	<u>-</u>	<u>18,450,000</u>	<u>25,073</u>	<u>(18,424,927)</u>
Capital Outlay				
	<u>-</u>	<u>950,000</u>	<u>-</u>	<u>(950,000)</u>
Total expenditures	<u>-</u>	<u>19,400,000</u>	<u>25,073</u>	<u>(19,374,927)</u>
Excess of revenue over expenditures	<u>-</u>	<u>(19,400,000)</u>	<u>-</u>	<u>19,400,000</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>(600,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>(600,000)</u>	<u>-</u>	<u>(600,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (20,000,000)</u>	<u>-</u>	<u>\$ 20,000,000</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</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, 2021

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

Notes to Schedule:

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

Methods and Assumptions Used to Determine 2020 Contribution Rates

Actuarial Cost Method: Aggregate entry age normal
 Amortization Method: Level percentage of payroll, closed
 Remaining Amortization Period: 23-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: 2.89% to 13.75% including inflation
 Investment Rate of Return: 7.25%
 Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.

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

Notes: There were no benefit changes during the year.

County of Winnebago, Illinois

 Schedule of Changes in the Employer's
 Net Pension Liability and Related Ratios
 Illinois Municipal Retirement Fund
 Year Ended September 30, 2021

December 31,*

	2020			2019		
	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
Total Pension Liability						
Service cost	\$ 40,002	\$ 5,206,117	\$ 2,064,604	\$ 74,268	\$ 5,023,340	\$ 2,125,409
Interest	758,679	21,353,143	9,419,620	828,896	20,430,846	9,186,803
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	676,423	907,528	4,974,149	(912,667)	1,093,129	(1,511,276)
Changes of assumptions	(83,134)	(3,335,084)	(934,957)	-	-	-
Benefit payments, including refunds of member contributions	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
Net change in total pension liability	479,676	10,058,960	8,756,201	(980,951)	12,785,317	3,449,617
Total Pension Liability, Beginning	<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>
Total Pension Liability, Ending	<u>\$ 11,380,359</u>	<u>\$ 309,018,383</u>	<u>\$ 141,033,296</u>	<u>\$ 10,900,683</u>	<u>\$ 298,959,423</u>	<u>\$ 132,277,095</u>
Plan Fiduciary Net Position						
Contributions, employer	\$ 40,914	\$ 4,154,284	\$ 1,928,414	\$ 205,519	\$ 3,724,866	\$ 2,413,422
Contributions, member	14,774	2,531,205	963,955	14,088	2,432,949	916,344
Net investment income	1,730,746	44,144,727	20,549,408	2,223,003	50,396,057	23,648,526
Benefit payments, including refunds of member contributions	(912,294)	(14,072,744)	(6,767,215)	(971,448)	(13,761,998)	(6,351,319)
Other (net transfer)	655,389	(617,813)	772,553	(1,028,588)	(910,664)	(463,630)
Net change in plan fiduciary net position	1,529,529	36,139,659	17,447,115	442,574	41,881,210	20,163,343
Plan Fiduciary Net Position, Beginning	<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>
Plan Fiduciary Net Position, Ending	<u>\$ 12,827,181</u>	<u>\$ 344,448,208</u>	<u>\$ 154,355,268</u>	<u>\$ 11,297,652</u>	<u>\$ 308,308,549</u>	<u>\$ 136,908,153</u>
Employer's Net Pension Liability / (Asset)	<u>\$ (1,446,822)</u>	<u>\$ (35,429,825)</u>	<u>\$ (13,321,972)</u>	<u>\$ (396,969)</u>	<u>\$ (9,349,126)</u>	<u>\$ (4,631,058)</u>
Plan fiduciary net position as a percentage of the total pension liability	112.71%	111.47%	109.45%	103.64%	103.13%	103.50%
Covered payroll	<u>\$ 196,988</u>	<u>\$ 54,241,668</u>	<u>\$ 11,601,332</u>	<u>\$ 187,843</u>	<u>\$ 51,730,624</u>	<u>\$ 10,649,613</u>
Employer's net pension liability as a percentage of covered payroll	-734.47%	-65.32%	-114.83%	-211.33%	-18.07%	-43.49%

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.

2018			2017			2016		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 86,741	\$ 4,886,621	\$ 2,002,615	\$ 124,844	\$ 5,482,788	\$ 2,142,203	\$ 163,263	\$ 5,757,057	\$ 2,078,112
832,283	19,822,224	8,771,255	872,578	19,634,628	8,510,668	835,984	18,786,431	8,064,453
-	-	-	-	-	-	-	-	-
128,457	(1,954,875)	1,346,341	(412,307)	(496,481)	(49,423)	264,222	(927,439)	1,289,285
240,306	8,174,475	3,858,010	(210,694)	(8,675,375)	(1,125,734)	(110,970)	(335,479)	(448,757)
(919,785)	(13,214,695)	(6,199,008)	(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)
368,002	17,713,750	9,779,213	(491,053)	2,867,847	3,809,863	425,961	12,021,167	5,656,074
11,513,632	268,460,356	119,048,265	12,004,685	265,592,509	115,238,402	11,578,724	253,571,342	109,582,328
<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>	<u>\$ 12,004,685</u>	<u>\$ 265,592,509</u>	<u>\$ 115,238,402</u>
\$ 4,080,101	\$ 13,417,858	\$ 19,519,166	\$ 306,518	\$ 4,870,730	\$ 2,637,525	\$ 568,105	\$ 5,252,330	\$ 2,814,550
26,673	2,351,534	824,339	32,950	2,452,813	842,180	62,676	2,505,350	1,006,864
(538,951)	(15,291,256)	(7,849,991)	1,620,766	42,865,245	17,631,346	541,497	15,743,066	6,150,361
(919,785)	(13,214,695)	(6,199,008)	(865,474)	(13,077,713)	(5,667,851)	(726,538)	(11,259,403)	(5,327,019)
47,015	3,173,862	1,906,817	(1,556,660)	(5,586,907)	(2,029,252)	39,017	168,833	2,087,389
2,695,053	(9,562,697)	8,201,323	(461,900)	31,524,168	13,413,948	484,757	12,410,176	6,732,145
8,160,025	275,990,036	108,543,487	8,621,925	244,465,868	95,129,539	8,137,168	232,055,692	88,397,394
<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>	<u>\$ 8,621,925</u>	<u>\$ 244,465,868</u>	<u>\$ 95,129,539</u>
<u>\$ 1,026,556</u>	<u>\$ 19,746,767</u>	<u>\$ 12,082,668</u>	<u>\$ 3,353,607</u>	<u>\$ (7,529,680)</u>	<u>\$ 10,504,778</u>	<u>\$ 3,382,760</u>	<u>\$ 21,126,641</u>	<u>\$ 20,108,863</u>
91.36%	93.10%	90.62%	70.87%	102.80%	91.18%	71.82%	92.05%	82.55%
<u>\$ 355,635</u>	<u>\$ 50,296,488</u>	<u>\$ 10,991,199</u>	<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>
288.65%	39.26%	109.93%	763.35%	-14.38%	93.68%	557.87%	38.93%	178.28%

See independent auditors' report and notes to required supplementary information

2015			2014		
County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)	County, ECO	County, Regular	Sheriff's Law Enforcement Personnel Plan (SLEP)
\$ 159,689	\$ 6,094,653	\$ 2,270,883	\$ 168,849	\$ 6,115,519	\$ 2,098,164
813,715	17,973,275	7,808,717	791,138	16,579,321	7,326,490
-	-	-	-	-	-
46,208	(2,142,634)	(1,307,973)	(382,836)	(2,070,756)	182,701
(21,803)	325,059	284,259	502,866	7,866,006	1,617,508
(709,778)	(10,251,215)	(5,038,889)	(656,328)	(9,535,998)	(4,706,982)
288,031	11,999,138	4,016,997	423,689	18,954,092	6,517,881
11,290,693	241,572,204	105,565,331	10,867,004	222,618,112	99,047,450
<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>
\$ 455,792	\$ 5,504,698	\$ 2,705,055	\$ 377,655	\$ 5,823,575	\$ 2,870,084
48,156	2,560,006	1,037,450	49,465	2,703,460	904,051
38,290	1,179,527	450,955	450,671	12,953,849	4,919,187
(1,406,208)	(8,282,782)	(2,085,989)	(656,328)	(9,535,998)	(4,706,982)
543,857	(3,936,072)	(1,596,338)	391,820	326,179	(959,815)
(320,113)	(2,974,623)	511,133	613,283	12,271,065	3,026,525
8,457,281	235,030,315	87,886,261	7,843,998	222,759,250	84,859,736
<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>
<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>
70.28%	91.51%	80.67%	74.90%	97.29%	83.25%
<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>
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, 2021

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 416,766	\$ 331,327	\$ 287,564	\$ 280,339
Interest	182,004	251,066	251,021	215,430
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	358,590	-	204,561
Changes of assumptions	(175,301)	1,064,748	29,161	240,059
Benefit payments	(507,181)	(396,185)	(505,632)	(444,281)
Other changes	-	(62,182)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net change in total opeb liability	(83,712)	1,547,364	62,114	496,108
Total OPEB Liability, Beginning	<u>8,758,472</u>	<u>7,211,108</u>	<u>7,148,994</u>	<u>6,652,886</u>
Total OPEB Liability, Ending	<u>\$ 8,674,760</u>	<u>\$ 8,758,472</u>	<u>\$ 7,211,108</u>	<u>\$ 7,148,994</u>
Covered-employee payroll	\$ 54,462,329	\$ 52,290,671	\$ 50,906,971	\$ 50,906,971
Total OPEB liability as a percentage of covered-employee payroll	15.93%	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	8.45 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

Notes to Required Supplementary Information
Year Ended September 30, 2021

1. Budgetary Information

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

- FEMA Grant Fund
- 2010 Debt Certificate Fund
- 2012G Alternate Revenue Bonds Fund
- Court Services Grants Fund
- 2021A General Obligation Refunding Bonds Fund
- 2021B General Obligation Refunding Bonds Fund
- 2012F Alternate Revenue Bonds Fund
- 2015A 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, 2021

2. Excess Expenditures Over Appropriations

The following funds over expended appropriations in fiscal year 2021:

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
General Fund			
General government function:			
Building maintenance:			
Supplies and services	\$ 3,081,153	\$ 3,330,340	\$ (249,187)
City election:			
Personnel	142,157	142,786	(629)
County auditor:			
Personnel	186,897	188,936	(2,039)
County clerk:			
Personnel	491,261	515,800	(24,539)
Miscellaneous county:			
Supplies and services	2,240,300	2,615,934	(375,634)
Purchasing:			
Personnel	174,361	187,843	(13,482)
Supplies and services	5,915	10,838	(4,923)
Information technology:			
Personnel	811,747	811,943	(196)
Capital outlay:			
Miscellaneous	15,000	77,646	(62,646)
Public safety:			
County jail:			
Personnel	4,847,086	5,918,053	(1,070,967)
911 center:			
Supplies and services	26,357	31,593	(5,236)
Public safety building costs:			
Supplies and services	484,011	538,830	(54,819)
Debt service:			
Interest	440,000	447,242	(7,242)
Judicial:			
Coroner:			
Supplies and services	437,227	536,933	(99,706)
Public Safety Sales Tax Fund			
Public safety:			
Sheriff's office:			
Personnel	4,919,140	5,329,759	(410,619)
Nondepartmental			
Personnel	3,599,244	3,748,809	(149,565)
Judicial:			
State's attorney:			
Personnel	1,281,124	1,456,132	(175,008)
Nondepartmental			
Personnel	623,854	649,778	(25,924)
Tort Liability Fund			
General government:			
Supplies and services	3,192,085	4,073,400	(881,315)
Motor Fuel Tax Fund			
Highway and streets:			
Personnel	1,271,213	1,410,804	(139,591)

See independent auditors' report

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2021

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
Treasurer's Delinquent Tax Fee Fund			
General government:			
Personnel	\$ 50,255	\$ 52,300	\$ (2,045)
Rental Housing Fund			
General government:			
Supplies and services	320,000	391,734	(71,734)
Drug Enforcement Fund			
Public safety:			
Supplies and services	205,000	273,844	(68,844)
9-1-1 Operations Fund			
Public safety:			
Supplies and services	2,833,300	3,385,638	(552,338)
County Detention Home Fund			
Debt service:			
Deb service	17,919	18,275	(356)
Children's Advocacy Fund			
Judicial:			
Personnel	396,085	499,756	(103,671)
County Bridge and Improvement Fund			
Capital outlay	115,000	125,938	(10,938)
Veterans' Assistance Fund			
Health and welfare:			
Supplies and services	654,045	655,297	(1,252)
Sheriff's Department Grant Fund			
Public safety:			
Personnel	25,681	63,286	(37,605)
Supplies and services	40,638	281,083	(240,445)
Debt service:			
Debt service	-	68,999	(68,999)
Capital outlay:			
Capital outlay	-	15,500	(15,500)
Probation Grants Fund			
Public safety:			
Supplies and services	417,240	427,703	(10,463)
City Election Fund			
General government:			
Personnel	855,000	856,599	(1,599)
Law Library Fund			
Judicial:			
Personnel	103,935	114,355	(10,420)
Hotel/Motel Tax Fund			
General government:			
Supplies and services	760,000	817,907	(57,907)
Water-Baxter Street Fund			
Capital outlay	-	240	(240)
Baxter Road Special Tax Allocation			
General government:			
Supplies and services	475,000	567,639	(92,639)
Animal Services Fund			
Public safety:			
Supplies and services	580,000	588,334	(8,334)

See independent auditors' report

County of Winnebago, Illinois

Notes to Required Supplementary Information
Year Ended September 30, 2021

	<u>Appropriations</u>	<u>Expenditures/ Expenses</u>	<u>Excess</u>
County Automation Fund			
General government:			
Supplies and services	\$ 300,000	\$ 333,977	\$ (33,977)
Criminal Justice Center Fitness Fund			
Public safety:			
Supplies and services	4,000	5,885	(1,885)
Rebuild IL Grant Fund			
Highway and streets:			
Personnel	-	6,385	(6,385)
Host Fee Fund			
Debt service:			
Debt service	1,525,312	1,930,312	(405,000)
2020A Project Fund			
Capital outlay:			
Capital outlay	-	2,862,343	(2,862,343)

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, 2021

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ 1,444,280	\$ 1,444,280	\$ 1,123,443	\$ (320,837)
City Election	142,157	142,157	142,786	629
County Auditor	186,897	186,897	188,936	2,039
County Board	746,318	746,318	679,901	(66,417)
County Clerk	491,261	491,261	515,800	24,539
Finance	339,009	339,009	287,739	(51,270)
Miscellaneous County	-	-	-	-
Human Resources	287,964	287,964	246,656	(41,308)
Purchasing	174,361	174,361	187,843	13,482
Planning	631,827	631,827	565,752	(66,075)
Recorder of Deeds	421,354	421,354	397,367	(23,987)
Superintendent of Education	250,204	250,204	233,768	(16,436)
Supervisor of Assessment	644,435	644,435	611,424	(33,011)
Treasurer	310,874	310,874	290,956	(19,918)
Information Technology	811,747	811,747	811,943	196
Nondepartmental	2,036,473	2,036,473	1,436,258	(600,215)
Total general government	8,919,161	8,919,161	7,720,572	(1,198,589)
Public Safety				
911 Center	1,428,719	1,353,719	1,293,662	(60,057)
County Jail	4,581,786	4,847,086	5,918,053	1,070,967
Chief Probation Office	3,687,132	3,687,132	3,475,629	(211,503)
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	8,329,806	8,329,806	7,736,419	(593,387)
Public Safety Building Costs	-	-	-	-
Non-departmental	2,490,344	2,490,344	2,490,344	-
Installment note related activities, principal	-	-	-	-
Installment note related activities, interest	-	-	-	-
Total public safety	20,517,787	20,708,087	20,914,107	206,020
Judicial				
State's Attorney	3,345,423	3,345,423	2,926,150	(419,273)
Clerk of the Circuit Court	3,410,824	3,410,824	3,122,741	(288,083)
Circuit Court	1,259,851	1,259,851	1,252,834	(7,017)
Coroner	718,445	718,445	659,761	(58,684)
Jury Commission	125,055	125,055	121,721	(3,334)
Public Defender	1,665,269	1,665,269	1,552,620	(112,649)
Nondepartmental	2,275,122	2,275,122	2,275,122	-
Total judicial	12,799,989	12,799,989	11,910,949	(889,040)
Total expenditures	\$ 42,236,937	\$ 42,427,237	\$ 40,545,628	\$ (1,881,609)

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		Actual
\$ 3,081,153	\$ 3,081,153	\$ 3,330,340	\$ 249,187	\$ 4,525,433	\$ 4,525,433	\$ 4,453,783	\$ (71,650)
-	-	-	-	142,157	142,157	142,786	629
6,144	6,144	5,222	(922)	193,041	193,041	194,158	1,117
31,327	31,327	27,738	(3,589)	777,645	777,645	707,639	(70,006)
981,825	981,825	398,254	(583,571)	1,473,086	1,473,086	914,054	(559,032)
367,959	367,959	332,132	(35,827)	706,968	706,968	619,871	(87,097)
2,240,300	2,240,300	2,615,934	375,634	2,240,300	2,240,300	2,615,934	375,634
34,373	34,373	19,610	(14,763)	322,337	322,337	266,266	(56,071)
5,915	5,915	10,838	4,923	180,276	180,276	198,681	18,405
99,796	99,796	84,584	(15,212)	731,623	731,623	650,336	(81,287)
16,475	16,475	7,008	(9,467)	437,829	437,829	404,375	(33,454)
145,981	145,981	137,645	(8,336)	396,185	396,185	371,413	(24,772)
63,048	63,048	51,605	(11,443)	707,483	707,483	663,029	(44,454)
126,665	126,665	123,568	(3,097)	437,539	437,539	414,524	(23,015)
210,422	210,422	189,044	(21,378)	1,022,169	1,022,169	1,000,987	(21,182)
-	-	-	-	2,036,473	2,036,473	1,436,258	(600,215)
7,411,383	7,411,383	7,333,522	(77,861)	16,330,544	16,330,544	15,054,094	(1,276,450)
26,357	26,357	31,593	5,236	1,455,076	1,380,076	1,325,255	(54,821)
2,985,760	2,985,760	2,938,129	(47,631)	7,567,546	7,832,846	8,856,182	1,023,336
72,700	72,700	59,943	(12,757)	3,759,832	3,759,832	3,535,572	(224,260)
154,108	154,108	128,695	(25,413)	154,108	154,108	128,695	(25,413)
150,000	150,000	39,061	(110,939)	150,000	150,000	39,061	(110,939)
1,442,035	1,392,035	1,341,973	(50,062)	9,771,841	9,721,841	9,078,392	(643,449)
484,011	484,011	538,830	54,819	484,011	484,011	538,830	54,819
-	-	-	-	2,490,344	2,490,344	2,490,344	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,314,971	5,264,971	5,078,224	(186,747)	25,832,758	25,973,058	25,992,331	19,273
444,500	544,500	493,504	(50,996)	3,789,923	3,889,923	3,419,654	(470,269)
-	-	-	-	3,410,824	3,410,824	3,122,741	(288,083)
933,300	1,323,243	1,312,349	(10,894)	2,193,151	2,583,094	2,565,183	(17,911)
437,227	437,227	536,933	99,706	1,155,672	1,155,672	1,196,694	41,022
292,482	227,482	197,530	(29,952)	417,537	352,537	319,251	(33,286)
109,202	109,202	82,258	(26,944)	1,774,471	1,774,471	1,634,878	(139,593)
-	-	-	-	2,275,122	2,275,122	2,275,122	-
2,216,711	2,641,654	2,622,574	(19,080)	15,016,700	15,441,643	14,533,523	(908,120)
\$ 14,943,065	\$ 15,318,008	\$ 15,034,320	\$ (283,688)	\$ 57,180,002	\$ 57,745,245	\$ 55,579,948	\$ (2,165,297)

County of Winnebago, Illinois

Schedule of Appropriations and Expenditures by Function and Object Class -
 Budget and Actual - General Fund
 Year Ended September 30, 2021

	Debt Service			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ -	\$ -	\$ -	\$ -
City Election	-	-	-	-
County Auditor	-	-	-	-
County Board	-	-	-	-
County Clerk	-	-	-	-
Finance	-	-	-	-
Miscellaneous County	-	-	-	-
Human Resources	-	-	-	-
Purchasing	-	-	-	-
Planning	-	-	-	-
Recorder of Deeds	-	-	-	-
Superintendent of Education	-	-	-	-
Supervisor of Assessment	-	-	-	-
Treasurer	-	-	-	-
Information Technology	-	-	-	-
Nondepartmental	-	-	-	-
Total general government	-	-	-	-
Public Safety				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	-	-	-	-
Dependent Children	-	-	-	-
Sheriff's Office	-	-	-	-
Public Safety Building Costs	-	-	-	-
Nondepartmental	-	-	-	-
Installment note related activities, principal	267,000	267,000	262,485	(4,515)
Installment note related activities, interest	440,000	440,000	447,242	7,242
Total public safety	707,000	707,000	709,727	2,727
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	-	-	-	-
Total expenditures	\$ 707,000	\$ 707,000	\$ 709,727	\$ 2,727

Capital Outlay			Variance With Final Budget Over (Under)	Total Expenditures			Variance With Final Budget Over (Under)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ -	\$ -	\$ -	\$ -	\$ 4,525,433	\$ 4,525,433	\$ 4,453,783	\$ (71,650)
-	-	-	-	142,157	142,157	142,786	629
-	-	-	-	193,041	193,041	194,158	1,117
-	-	-	-	777,645	777,645	707,639	(70,006)
-	-	-	-	1,473,086	1,473,086	914,054	(559,032)
-	-	-	-	706,968	706,968	619,871	(87,097)
15,000	15,000	77,646	62,646	2,255,300	2,255,300	2,693,580	438,280
-	-	-	-	322,337	322,337	266,266	(56,071)
-	-	-	-	180,276	180,276	198,681	18,405
-	-	-	-	731,623	731,623	650,336	(81,287)
-	-	-	-	437,829	437,829	404,375	(33,454)
-	-	-	-	396,185	396,185	371,413	(24,772)
-	-	-	-	707,483	707,483	663,029	(44,454)
-	-	-	-	437,539	437,539	414,524	(23,015)
-	-	-	-	1,022,169	1,022,169	1,000,987	(21,182)
-	-	-	-	2,036,473	2,036,473	1,436,258	(600,215)
15,000	15,000	77,646	62,646	16,345,544	16,345,544	15,131,740	(1,213,804)
-	-	-	-	1,455,076	1,380,076	1,325,255	(54,821)
-	-	-	-	7,567,546	7,832,846	8,856,182	1,023,336
-	-	-	-	3,759,832	3,759,832	3,535,572	(224,260)
-	-	-	-	154,108	154,108	128,695	(25,413)
-	-	-	-	150,000	150,000	39,061	(110,939)
125,000	125,000	35,388	(89,612)	9,896,841	9,846,841	9,113,780	(733,061)
-	-	-	-	484,011	484,011	538,830	54,819
-	-	-	-	2,490,344	2,490,344	2,490,344	-
-	-	-	-	267,000	267,000	262,485	(4,515)
-	-	-	-	440,000	440,000	447,242	7,242
125,000	125,000	35,388	(89,612)	26,664,758	26,805,058	26,737,446	(67,612)
-	-	-	-	3,789,923	3,889,923	3,419,654	(470,269)
-	-	-	-	3,410,824	3,410,824	3,122,741	(288,083)
-	-	-	-	2,193,151	2,583,094	2,565,183	(17,911)
-	-	-	-	1,155,672	1,155,672	1,196,694	41,022
-	-	-	-	417,537	352,537	319,251	(33,286)
-	-	-	-	1,774,471	1,774,471	1,634,878	(139,593)
-	-	-	-	2,275,122	2,275,122	2,275,122	-
-	-	-	-	15,016,700	15,441,643	14,533,523	(908,120)
\$ 140,000	\$ 140,000	\$ 113,034	\$ (26,966)	\$ 58,027,002	\$ 58,592,245	\$ 56,402,709	\$ (2,189,536)

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, 2021

	Personnel			Variance With Final Budget Over (Under)
	Budget		Actual	
	Original	Final		
Public Safety				
Chief Probation Office	\$ 681,751	\$ 681,751	\$ 614,362	\$ (67,389)
County Jail	7,855,846	7,911,596	6,710,485	(1,201,111)
Sheriff's Office	3,883,293	4,919,140	5,329,759	410,619
Criminal Justice	-	52,444	36,326	(16,118)
Principal	-	-	-	-
Nondepartmental	3,940,154	3,599,244	3,748,809	149,565
Total public safety	16,361,044	17,164,175	16,439,741	(724,434)
Judicial				
Circuit Court	339,529	339,529	318,226	(21,303)
State's Attorney	1,281,124	1,281,124	1,456,132	175,008
Public Defender	965,590	965,590	909,322	(56,268)
Clerk of the Circuit Court	684	684	-	(684)
Drug Court	139,606	139,606	128,011	(11,595)
Alternative Programs	-	-	-	-
Nondepartmental	682,944	623,854	649,778	25,924
Total judicial	3,409,477	3,350,387	3,461,469	111,082
Total expenditures	\$ 19,770,521	\$ 20,514,562	\$ 19,901,210	\$ (613,352)

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		
\$ -	\$ -	\$ -	\$ -	\$ 681,751	\$ 681,751	\$ 614,362	\$ (67,389)
1,455,946	1,305,946	1,176,048	(129,898)	9,311,792	9,217,542	7,886,533	(1,331,009)
-	-	-	-	3,883,293	4,919,140	5,329,759	410,619
-	3,800	2,352	(1,448)	-	56,244	38,678	(17,566)
-	-	-	-	-	-	-	-
-	-	-	-	3,940,154	3,599,244	3,748,809	149,565
1,455,946	1,309,746	1,178,400	(131,346)	17,816,990	18,473,921	17,618,141	(855,780)
155,000	155,000	103,140	(51,860)	494,529	494,529	421,366	(73,163)
-	-	-	-	1,281,124	1,281,124	1,456,132	175,008
-	-	-	-	965,590	965,590	909,322	(56,268)
-	-	-	-	684	684	-	(684)
206,397	206,397	100,692	(105,705)	346,003	346,003	228,703	(117,300)
391,120	371,120	206,891	(164,229)	391,120	371,120	206,891	(164,229)
-	-	-	-	682,944	623,854	649,778	25,924
752,517	732,517	410,723	(321,794)	4,161,994	4,082,904	3,872,192	(210,712)
\$ 2,208,463	\$ 2,042,263	\$ 1,589,123	\$ (453,140)	\$ 21,978,984	\$ 22,556,825	\$ 21,490,333	\$ (1,066,492)

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, 2021

	Debt Service			Variance With Final Budget - Over (Under)
	Budget		Actual	
	Original	Final		
Public Safety				
Chief Probation Office	\$ -	\$ -	\$ -	\$ -
County Jail	-	-	-	-
Sheriff's Office	-	-	-	-
Criminal Justice	-	-	-	-
Principal	115,574	115,574	115,574	-
Nondepartmental	-	-	-	-
Total public safety	<u>115,574</u>	<u>115,574</u>	<u>115,574</u>	<u>-</u>
Judicial				
Circuit Court	-	-	-	-
State's Attorney	-	-	-	-
Public Defender	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Drug Court	-	-	-	-
Alternative Programs	-	-	-	-
Nondepartmental	-	-	-	-
Total judicial	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 115,574</u>	<u>\$ 115,574</u>	<u>\$ 115,574</u>	<u>\$ -</u>

Total Expenditures			Variance With Final Budget - Over (Under)
Budget		Actual	
Original	Final		
\$ 681,751	\$ 681,751	\$ 614,362	\$ (67,389)
9,311,792	9,217,542	7,886,533	(1,331,009)
3,883,293	4,919,140	5,329,759	410,619
-	56,244	38,678	(17,566)
115,574	115,574	115,574	-
3,940,154	3,599,244	3,748,809	149,565
<u>17,932,564</u>	<u>18,589,495</u>	<u>17,733,715</u>	<u>(855,780)</u>
494,529	494,529	421,366	(73,163)
1,281,124	1,281,124	1,456,132	175,008
965,590	965,590	909,322	(56,268)
684	684	-	(684)
346,003	346,003	228,703	(117,300)
391,120	371,120	206,891	(164,229)
682,944	623,854	649,778	25,924
<u>4,161,994</u>	<u>4,082,904</u>	<u>3,872,192</u>	<u>(210,712)</u>
<u>\$ 22,094,558</u>	<u>\$ 22,672,399</u>	<u>\$ 21,605,907</u>	<u>\$ (1,066,492)</u>

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

**Nonmajor Governmental Funds
Combining Statement and Schedules**

County of Winnebago, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Permanent Fund	Total
Assets					
Cash and investments	\$ 67,892,822	\$ 9,916,884	\$ 6,850,681	\$ 83	\$ 84,660,470
Property taxes receivable, net	14,379,097	-	-	-	14,379,097
Other receivables	5,625,321	-	-	-	5,625,321
Receivable from other governments	5,346,915	-	1,301,666	-	6,648,581
Prepaid items	31,890	-	-	-	31,890
Inventory	651,808	-	-	-	651,808
Long-term receivables, net	-	-	904,391	-	904,391
Notes receivable, net	809,402	-	-	-	809,402
Total assets	\$ 94,737,255	\$ 9,916,884	\$ 9,056,738	\$ 83	\$ 113,710,960
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 6,927,486	\$ -	\$ 409,097	\$ -	\$ 7,336,583
Accrued payroll	469,327	-	-	83	469,410
Due to other funds	685,122	-	-	-	685,122
Unearned revenue	11,872,907	-	-	-	11,872,907
Advances from other funds	1,347,743	-	-	-	1,347,743
Contract retainage	52,944	-	-	-	52,944
Total liabilities	21,355,529	-	409,097	83	21,764,709
Deferred Inflows of Resources					
Property taxes levied for next period	13,947,691	-	-	-	13,947,691
Unavailable revenue	783,461	-	904,391	-	1,687,852
Total deferred inflows of resources	14,731,152	-	904,391	-	15,635,543
Total liabilities and deferred inflows of resources	36,086,681	-	1,313,488	83	37,400,252
Fund Balances					
Nonspendable for prepaids items	31,890	-	-	-	31,890
Nonspendable for inventories	651,808	-	-	-	651,808
Restricted for economic development	2,210,439	-	-	-	2,210,439
Restricted for highways and streets	8,823,612	-	-	-	8,823,612
Restricted for capital projects	-	-	859,669	-	859,669
Restricted for public safety	11,472,361	-	-	-	11,472,361
Restricted for health and welfare	29,338,707	-	-	-	29,338,707
Restricted for judicial purposes	2,815,619	-	-	-	2,815,619
Restricted for equipment replacement	836,570	-	-	-	836,570
Restricted for retirement	3,070,521	-	-	-	3,070,521
Restricted for recreation	163,594	-	-	-	163,594
Restricted for debt service	-	9,916,884	-	-	9,916,884
Restricted for foreclosure mediation	56,575	-	-	-	56,575
Restricted for animal services	351,080	-	-	-	351,080
Unrestricted:					
Assigned to animal services	620,982	-	-	-	620,982
Assigned to capital projects	-	-	6,883,581	-	6,883,581
Unassigned (deficit)	(1,793,184)	-	-	-	(1,793,184)
Total fund balances	58,650,574	9,916,884	7,743,250	-	76,310,708
Total liabilities, deferred inflows of resources and fund balances	\$ 94,737,255	\$ 9,916,884	\$ 9,056,738	\$ 83	\$ 113,710,960

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended September 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Revenues				
Taxes	\$ 31,633,721	\$ 2,586,613	\$ -	\$ 34,220,334
Intergovernmental	30,054,428	-	-	30,054,428
Charges for services	13,386,580	-	4,903,408	18,289,988
Licenses and permits	1,522,340	-	-	1,522,340
Investment income	41,597	-	16,345	57,942
Other	421,413	4,699	68,083	494,195
Total revenues	<u>77,060,079</u>	<u>2,591,312</u>	<u>4,987,836</u>	<u>84,639,227</u>
Expenditures, Current				
General government	7,548,776	-	810,111	8,358,887
Public safety	14,152,263	-	-	14,152,263
Highways and streets	7,434,628	-	-	7,434,628
Health and welfare	14,252,424	-	-	14,252,424
Judicial	4,169,756	-	-	4,169,756
Total expenditures, current	<u>47,557,847</u>	<u>-</u>	<u>810,111</u>	<u>48,367,958</u>
Debt Service				
Principal	1,872,701	15,055,120	1,930,312	18,858,133
Interest and fiscal charges	89,906	4,751,835	-	4,841,741
Total debt service	<u>1,962,607</u>	<u>19,806,955</u>	<u>1,930,312</u>	<u>23,699,874</u>
Capital Outlay	<u>5,843,835</u>	<u>-</u>	<u>3,196,555</u>	<u>9,040,390</u>
Total expenditures	<u>55,364,289</u>	<u>19,806,955</u>	<u>5,936,978</u>	<u>81,108,222</u>
Excess of revenues over (under) expenditures	<u>21,695,790</u>	<u>(17,215,643)</u>	<u>(949,142)</u>	<u>3,531,005</u>
Other Financing Sources (Uses)				
Transfers in	249,611	11,918,014	3,000,000	15,167,625
Transfers out	(4,902,296)	(599,344)	(3,394,445)	(8,896,085)
Property sales	145,661	-	-	145,661
Issuance of refunding bonds	-	4,850,000	-	4,850,000
Premium on general obligation debt	-	898,597	-	898,597
Total other financing sources (uses)	<u>(4,507,024)</u>	<u>17,067,267</u>	<u>(394,445)</u>	<u>12,165,798</u>
Net change in fund balance	17,188,766	(148,376)	(1,343,587)	15,696,803
Fund Balance, Beginning	<u>41,461,808</u>	<u>10,065,260</u>	<u>9,086,837</u>	<u>60,613,905</u>
Fund Balance, Ending	<u>\$ 58,650,574</u>	<u>\$ 9,916,884</u>	<u>\$ 7,743,250</u>	<u>\$ 76,310,708</u>

Special Revenue Funds

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

Hotel/Motel Tax Fund - Used to account for the 2 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 of the Circuit Clerk Office.

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

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

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

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

County of Winnebago, Illinois

Special Revenue Funds

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

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

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

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

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

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

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

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

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.

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

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

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2021

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Assets						
Cash and investments	\$ 1,202,983	\$ 832,384	\$ -	\$ 283,100	\$ 853,368	\$ 168,536
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	116,110	38,687	-	-	-	37,855
Receivable from other governments	523,239	-	-	-	-	-
Prepaid items	-	10,800	-	-	-	-
Inventory	651,808	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	\$ 2,494,140	\$ 881,871	\$ -	\$ 283,100	\$ 853,368	\$ 206,391
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ 222,210	\$ 32,595	\$ -	\$ 276	\$ 16,798	\$ 7,695
Accrued payroll	-	-	1,773	875	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	22,185	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	222,210	32,595	23,958	1,151	16,798	7,695
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	80,164	-	-	-	-	-
Total deferred inflows of resources	80,164	-	-	-	-	-
Total liabilities and deferred inflows of resources	302,374	32,595	23,958	1,151	16,798	7,695
Fund Balances						
Nonspendable for prepaids items	-	10,800	-	-	-	-
Nonspendable for inventories	651,808	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	1,539,958	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	-	838,476	-	281,949	-	198,696
Restricted for equipment replacement	-	-	-	-	836,570	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	(23,958)	-	-	-
Total fund balances (deficit)	2,191,766	849,276	(23,958)	281,949	836,570	198,696
Total liabilities, deferred inflows of resources and fund balances	\$ 2,494,140	\$ 881,871	\$ -	\$ 283,100	\$ 853,368	\$ 206,391

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
\$ -	\$ -	\$ 29,833	\$ 34,528	\$ 40,896	\$ 287,017	\$ 5,167,498	\$ 977,339	\$ 38,091
-	-	-	-	-	-	-	-	-
61,169	179	3,931	9,558	-	-	-	22,285	12,719
-	-	6,027	-	-	-	1,291,476	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 61,169</u>	<u>\$ 179</u>	<u>\$ 39,791</u>	<u>\$ 44,086</u>	<u>\$ 40,896</u>	<u>\$ 287,017</u>	<u>\$ 6,458,974</u>	<u>\$ 999,624</u>	<u>\$ 50,810</u>

\$ -	\$ -	\$ -	\$ 7,870	\$ 35,073	\$ -	\$ 912,808	\$ 12,774	\$ 50,815
-	-	-	-	-	-	-	-	-
-	10,089	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	10,089	-	7,870	35,073	-	912,808	12,774	50,815

-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	10,089	-	7,870	35,073	-	912,808	12,774	50,815

-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	287,017	5,546,166	986,850	-
61,169	-	39,791	36,216	5,823	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(9,910)	-	-	-	-	-	-	(5)
<u>61,169</u>	<u>(9,910)</u>	<u>39,791</u>	<u>36,216</u>	<u>5,823</u>	<u>287,017</u>	<u>5,546,166</u>	<u>986,850</u>	<u>(5)</u>
<u>\$ 61,169</u>	<u>\$ 179</u>	<u>\$ 39,791</u>	<u>\$ 44,086</u>	<u>\$ 40,896</u>	<u>\$ 287,017</u>	<u>\$ 6,458,974</u>	<u>\$ 999,624</u>	<u>\$ 50,810</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2021

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
Assets					
Cash and investments	\$ 194,484	\$ -	\$ 933	\$ 23,581	\$ 1,278,167
Property taxes receivable	-	-	-	-	1,894,340
Allowance for uncollectible taxes	-	-	-	-	(18,360)
Other receivables, net	-	-	1,627	768	-
Receivable from other governments	-	-	-	-	284,869
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	<u>\$ 194,484</u>	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ 24,349</u>	<u>\$ 3,439,016</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 11,682
Accrued payroll	-	1,360	-	-	70,083
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Advances from other funds	-	151,707	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	<u>-</u>	<u>153,067</u>	<u>-</u>	<u>-</u>	<u>81,765</u>
Deferred Inflows of Resources					
Property taxes levied for next period	-	-	-	-	1,820,092
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,820,092</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>153,067</u>	<u>-</u>	<u>-</u>	<u>1,901,857</u>
Fund Balances					
Nonspendable for prepaids items	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	194,484	-	2,560	-	1,537,159
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	-	-	-	24,349	-
Restricted for equipment replacement	-	-	-	-	-
Restricted for retirement	-	-	-	-	-
Restricted for recreation	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-
Restricted for animal services	-	-	-	-	-
Unrestricted:					
Assigned to animal services	-	-	-	-	-
Unassigned (deficit)	-	(153,067)	-	-	-
Total fund balances (deficit)	<u>194,484</u>	<u>(153,067)</u>	<u>2,560</u>	<u>24,349</u>	<u>1,537,159</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 194,484</u>	<u>\$ -</u>	<u>\$ 2,560</u>	<u>\$ 24,349</u>	<u>\$ 3,439,016</u>

Historical Museum Fund	Children's Advocacy Project Fund	Health Department Fund	County Highway Fund	County Bridge and Improvement Fund	Federal Matching Aid Fund	Veterans' Assistance Fund	Employer Social Security Fund
\$ 164,931	\$ -	\$ 9,312,028	\$ 4,643,515	\$ 572,570	\$ 2,169,566	\$ 139,296	\$ 3,121,321
124,934	160,020	2,695,490	2,453,571	242,462	1,836,576	678,893	3,512,610
(1,210)	(1,550)	(26,130)	(23,780)	(2,350)	(17,800)	(6,580)	(34,000)
-	1,482	-	238,147	6,046	-	-	812
22,493	102,612	1,384,429	4,177	413	3,128	1,155	7,411
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 311,148</u>	<u>\$ 262,564</u>	<u>\$ 13,365,817</u>	<u>\$ 7,315,630</u>	<u>\$ 819,141</u>	<u>\$ 3,991,470</u>	<u>\$ 812,764</u>	<u>\$ 6,608,154</u>
\$ 2,530	\$ 950	\$ 232,927	\$ 105,061	\$ 52,198	\$ -	\$ 11,494	\$ 165,886
2,794	13,412	225,333	88,760	-	-	-	-
-	194,344	-	-	-	-	-	-
-	-	224,066	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	43,533	9,411	-	-	-
<u>5,324</u>	<u>208,706</u>	<u>682,326</u>	<u>237,354</u>	<u>61,609</u>	<u>-</u>	<u>11,494</u>	<u>165,886</u>
119,955	153,661	2,590,337	2,357,397	232,964	1,764,578	652,298	3,370,733
22,275	-	-	185,048	3,638	-	-	1,014
<u>142,230</u>	<u>153,661</u>	<u>2,590,337</u>	<u>2,542,445</u>	<u>236,602</u>	<u>1,764,578</u>	<u>652,298</u>	<u>3,371,747</u>
147,554	362,367	3,272,663	2,779,799	298,211	1,764,578	663,792	3,537,633
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	4,535,831	520,930	2,226,892	-	-
-	-	10,093,154	-	-	-	148,972	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,070,521
163,594	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(99,803)	-	-	-	-	-	-
<u>163,594</u>	<u>(99,803)</u>	<u>10,093,154</u>	<u>4,535,831</u>	<u>520,930</u>	<u>2,226,892</u>	<u>148,972</u>	<u>3,070,521</u>
<u>\$ 311,148</u>	<u>\$ 262,564</u>	<u>\$ 13,365,817</u>	<u>\$ 7,315,630</u>	<u>\$ 819,141</u>	<u>\$ 3,991,470</u>	<u>\$ 812,764</u>	<u>\$ 6,608,154</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2021

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
Assets						
Cash and investments	\$ 2,252	\$ -	\$ -	\$ 11,071	\$ 433,669	\$ -
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	-	-	-	-	-	-
Receivable from other governments	41,858	8,703	221,628	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	809,402	-
Total assets	\$ 44,110	\$ 8,703	\$ 221,628	\$ 11,071	\$ 1,243,071	\$ -
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities						
Accounts payable	\$ -	\$ 115,744	\$ 107,188	\$ -	\$ -	\$ -
Accrued payroll	4,737	-	-	-	-	-
Due to other funds	-	-	67,146	-	-	47,693
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	1,000,678	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	4,737	1,116,422	174,334	-	-	47,693
Deferred Inflows of Resources						
Property taxes levied for next period	-	-	-	-	-	-
Unavailable revenue	22,519	-	206,250	-	-	-
Total deferred inflows of resources	22,519	-	206,250	-	-	-
Total liabilities and deferred inflows of resources	27,256	1,116,422	380,584	-	-	47,693
Fund Balances						
Nonspendable for prepaids items	-	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	1,243,071	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-	-
Restricted for judicial purposes	16,854	-	-	11,071	-	-
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for foreclosure mediation	-	-	-	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:						
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	(1,107,719)	(158,956)	-	-	(47,693)
Total fund balances (deficit)	16,854	(1,107,719)	(158,956)	11,071	1,243,071	(47,693)
Total liabilities, deferred inflows of resources and fund balances	\$ 44,110	\$ 8,703	\$ 221,628	\$ 11,071	\$ 1,243,071	\$ -

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
\$ -	\$ 210,618	\$ 838,076	\$ -	\$ 12,534	\$ 155,983	\$ 56,175	\$ 183,797	\$ 1,491,569
-	-	920,896	-	-	-	-	-	-
-	-	(8,935)	-	-	-	-	-	-
-	9,379	-	-	310	109,463	845	91,860	-
402,168	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 402,168</u>	<u>\$ 219,997</u>	<u>\$ 1,750,037</u>	<u>\$ -</u>	<u>\$ 12,844</u>	<u>\$ 265,446</u>	<u>\$ 57,020</u>	<u>\$ 275,657</u>	<u>\$ 1,491,569</u>
\$ 199,021	\$ -	\$ 864,943	\$ 3,984	\$ -	\$ 265,446	\$ -	\$ 4,948	\$ 705,730
5,636	-	-	3,193	-	-	445	-	-
176,233	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	173,173	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>380,890</u>	<u>-</u>	<u>864,943</u>	<u>180,350</u>	<u>-</u>	<u>265,446</u>	<u>445</u>	<u>4,948</u>	<u>705,730</u>
-	-	885,676	-	-	-	-	-	-
32,419	-	-	-	-	-	-	89,180	-
<u>32,419</u>	<u>-</u>	<u>885,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,180</u>	<u>-</u>
413,309	-	1,750,619	180,350	-	265,446	445	94,128	705,730
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	181,529	785,839
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	219,997	-	-	12,844	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	56,575	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(11,141)	-	(582)	(180,350)	-	-	-	-	-
<u>(11,141)</u>	<u>219,997</u>	<u>(582)</u>	<u>(180,350)</u>	<u>12,844</u>	<u>-</u>	<u>56,575</u>	<u>181,529</u>	<u>785,839</u>
<u>\$ 402,168</u>	<u>\$ 219,997</u>	<u>\$ 1,750,037</u>	<u>\$ -</u>	<u>\$ 12,844</u>	<u>\$ 265,446</u>	<u>\$ 57,020</u>	<u>\$ 275,657</u>	<u>\$ 1,491,569</u>

County of Winnebago, Illinois

Combining Balance Sheet -
 Nonmajor Special Revenue Funds
 September 30, 2021

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State's Attorney Fund	State Drug Forfeiture State's Attorney Fund	Check Offender Program Fund
Assets	\$ 355,974	\$ -	\$ 351,080	\$ 7,292	\$ 102,010	\$ 4,021
Cash and investments	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Other receivables, net	9,033	1,032,096	-	-	-	-
Due from other governments	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-
Total assets	<u>\$ 365,007</u>	<u>\$ 1,032,096</u>	<u>\$ 351,080</u>	<u>\$ 7,292</u>	<u>\$ 102,010</u>	<u>\$ 4,021</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)						
Liabilities	\$ -	\$ 42,852	\$ -	\$ -	\$ 9,712	\$ -
Accounts payable	-	37,691	-	-	-	-
Accrued payroll	-	189,617	-	-	-	-
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Contract retainage	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>270,160</u>	<u>-</u>	<u>-</u>	<u>9,712</u>	<u>-</u>
Deferred Inflows of Resources	-	-	-	-	-	-
Property taxes levied for next period	-	140,954	-	-	-	-
Unavailable revenue	-	140,954	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>140,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>411,114</u>	<u>-</u>	<u>-</u>	<u>9,712</u>	<u>-</u>
Fund Balances	-	-	-	-	-	-
Nonspendable for prepaids items	-	-	-	-	-	-
Nonspendable for inventories	-	-	-	-	-	-
Restricted for economic development	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	-	-
Restricted for health and welfare	365,007	-	-	7,292	92,298	4,021
Restricted for judicial purposes	-	-	-	-	-	-
Restricted for equipment replacement	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-
Restricted for recreation	-	-	-	-	-	-
Restricted for city election	-	-	351,080	-	-	-
Restricted for animal services	-	-	-	-	-	-
Unrestricted:	-	620,982	-	-	-	-
Assigned to animal services	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total fund balances (deficit)	<u>365,007</u>	<u>620,982</u>	<u>351,080</u>	<u>7,292</u>	<u>92,298</u>	<u>4,021</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 365,007</u>	<u>\$ 1,032,096</u>	<u>\$ 351,080</u>	<u>\$ 7,292</u>	<u>\$ 102,010</u>	<u>\$ 4,021</u>

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	Emergency Rental Assistance Program I Fund	Emergency Rental Assistance Program II Fund	Total
\$ 534,061	\$ 4,489	\$ 69,741	\$ 2,554,968	\$ 441	\$ 4,326	\$ 5,880,658	\$ 15,553,358	\$ 4,887,627	\$ 2,651,067	\$ 67,892,822
-	-	-	-	-	-	-	-	-	-	14,519,792
-	-	-	-	-	-	-	-	-	-	(140,695)
-	216	4,048	358,788	1,497	-	-	4,497,540	-	-	5,625,321
-	-	-	-	-	-	-	-	-	-	5,346,915
-	-	-	-	-	-	-	21,090	-	-	31,890
-	-	-	-	-	-	-	-	-	-	651,808
-	-	-	-	-	-	-	-	-	-	809,402
<u>\$ 534,061</u>	<u>\$ 4,705</u>	<u>\$ 73,789</u>	<u>\$ 2,913,756</u>	<u>\$ 1,938</u>	<u>\$ 4,326</u>	<u>\$ 5,880,658</u>	<u>\$ 20,071,988</u>	<u>\$ 4,887,627</u>	<u>\$ 2,651,067</u>	<u>\$ 94,737,255</u>
\$ 8,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,732,105	\$ 960,140	\$ 25,127	\$ -	\$ 6,927,486
-	-	-	-	-	-	-	-	13,235	-	469,327
-	-	-	-	-	-	-	-	-	-	685,122
-	-	-	-	-	-	4,148,552	-	4,849,265	2,651,024	11,872,907
-	-	-	-	-	-	-	-	-	-	1,347,743
-	-	-	-	-	-	-	-	-	-	52,944
<u>8,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,880,657</u>	<u>960,140</u>	<u>4,887,627</u>	<u>2,651,024</u>	<u>21,355,529</u>
-	-	-	-	-	-	-	-	-	-	13,947,691
-	-	-	-	-	-	-	-	-	-	783,461
-	-	-	-	-	-	-	-	-	-	14,731,152
<u>8,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,880,657</u>	<u>960,140</u>	<u>4,887,627</u>	<u>2,651,024</u>	<u>36,086,681</u>
-	-	-	-	-	-	-	21,090	-	-	31,890
-	-	-	-	-	-	-	-	-	-	651,808
-	-	-	-	-	-	-	-	-	-	2,210,439
-	-	-	-	-	-	1	-	-	-	8,823,612
-	-	-	2,913,756	-	4,326	-	-	-	43	11,472,361
525,157	4,705	73,789	-	1,938	-	-	19,090,758	-	-	29,338,707
-	-	-	-	-	-	-	-	-	-	2,815,619
-	-	-	-	-	-	-	-	-	-	836,570
-	-	-	-	-	-	-	-	-	-	3,070,521
-	-	-	-	-	-	-	-	-	-	163,594
-	-	-	-	-	-	-	-	-	-	56,575
-	-	-	-	-	-	-	-	-	-	351,080
-	-	-	-	-	-	-	-	-	-	620,982
-	-	-	-	-	-	-	-	-	-	(1,793,184)
<u>525,157</u>	<u>4,705</u>	<u>73,789</u>	<u>2,913,756</u>	<u>1,938</u>	<u>4,326</u>	<u>1</u>	<u>19,111,848</u>	<u>-</u>	<u>43</u>	<u>58,650,574</u>
<u>\$ 534,061</u>	<u>\$ 4,705</u>	<u>\$ 73,789</u>	<u>\$ 2,913,756</u>	<u>\$ 1,938</u>	<u>\$ 4,326</u>	<u>\$ 5,880,658</u>	<u>\$ 20,071,988</u>	<u>\$ 4,887,627</u>	<u>\$ 2,651,067</u>	<u>\$ 94,737,255</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2021

	Motor Fuel Tax Fund	Document Storage Fee Fund	Treasurer's Delinquent Tax Fee Fund	Vital Records Fee Fund	Recorder's Document Fee Fund	Court Automation Fee Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,253,296	-	-	-	-	-
Charges for services	-	472,398	27,784	49,899	449,710	446,162
Licenses and permits	-	-	-	-	-	-
Investment income	1,451	27	-	10	27	2
Other	-	-	-	-	-	-
Total revenues	8,254,747	472,425	27,784	49,909	449,737	446,164
Expenditures, Current						
General government	-	-	52,300	49,646	264,647	-
Public safety	-	-	-	-	-	-
Highways and streets	4,099,133	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	-	355,075	-	-	-	304,226
Total expenditures, current	4,099,133	355,075	52,300	49,646	264,647	304,226
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	-	-	-	-	-	-
Capital outlay	2,877,880	-	-	-	-	-
Total expenditures	6,977,013	355,075	52,300	49,646	264,647	304,226
Excess of revenues over (under) expenditures	1,277,734	117,350	(24,516)	263	185,090	141,938
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(1,468,959)	-	-	-	-	-
Property sales	-	-	-	-	-	-
Total other financing sources (uses)	(1,468,959)	-	-	-	-	-
Net change in fund balance	(191,225)	117,350	(24,516)	263	185,090	141,938
Fund Balances (Deficit), Beginning	2,382,991	731,926	558	281,686	651,480	56,758
Fund Balance (Deficit), Ending	\$ 2,191,766	\$ 849,276	\$ (23,958)	\$ 281,949	\$ 836,570	\$ 198,696

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	249,068	93,261	-	-
701,425	3,611	81,027	114,180	395,793	-	3,610,919	337,822	154,361
-	-	-	-	-	-	-	-	-
-	-	3	1	-	-	199	31	1
-	-	-	-	-	34,246	39,561	-	-
<u>701,425</u>	<u>3,611</u>	<u>81,030</u>	<u>114,181</u>	<u>395,793</u>	<u>283,314</u>	<u>3,743,940</u>	<u>337,853</u>	<u>154,362</u>
-	-	-	-	391,734	-	-	-	-
-	-	-	-	-	273,844	3,385,638	161,521	154,367
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	7,000	-	97,336	-	-	-	-	-
<u>-</u>	<u>7,000</u>	<u>-</u>	<u>97,336</u>	<u>391,734</u>	<u>273,844</u>	<u>3,385,638</u>	<u>161,521</u>	<u>154,367</u>
-	-	-	-	-	-	963,100	-	-
-	-	-	-	-	-	13,285	-	-
-	-	-	-	-	-	976,385	-	-
-	-	-	-	-	-	130,081	31,453	-
-	7,000	-	97,336	391,734	273,844	4,492,104	192,974	154,367
<u>701,425</u>	<u>(3,389)</u>	<u>81,030</u>	<u>16,845</u>	<u>4,059</u>	<u>9,470</u>	<u>(748,164)</u>	<u>144,879</u>	<u>(5)</u>
-	-	-	-	-	-	-	-	-
(666,379)	-	(81,029)	-	-	-	-	-	-
-	-	-	-	-	-	5,859	-	-
<u>(666,379)</u>	<u>-</u>	<u>(81,029)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,859</u>	<u>-</u>	<u>-</u>
35,046	(3,389)	1	16,845	4,059	9,470	(742,305)	144,879	(5)
26,123	(6,521)	39,790	19,371	1,764	277,547	6,288,471	841,971	-
<u>\$ 61,169</u>	<u>\$ (9,910)</u>	<u>\$ 39,791</u>	<u>\$ 36,216</u>	<u>\$ 5,823</u>	<u>\$ 287,017</u>	<u>\$ 5,546,166</u>	<u>\$ 986,850</u>	<u>\$ (5)</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2021

	Coroner Fee Fund	Deferred Prosecution Program Fund	Jail Medical Cost Fund	State's Attorney Automation Fund	County Detention Home Fund
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,847,264
Intergovernmental	18,929	-	-	-	1,884,984
Charges for services	138,526	29,859	17,137	9,043	-
Licenses and permits	-	-	-	-	-
Investment income	5	-	2	1	17
Other	-	-	-	-	1,343
Total revenues	157,460	29,859	17,139	9,044	3,733,608
Expenditures, Current					
General government	-	-	-	-	-
Public safety	11,920	-	-	-	3,028,095
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Judicial	-	49,505	-	-	-
Total expenditures, current	11,920	49,505	-	-	3,028,095
Debt Service					
Principal	-	-	-	-	18,275
Interest	-	-	-	-	2,703
Total debt service	-	-	-	-	20,978
Capital outlay	-	-	-	-	-
Total expenditures	11,920	49,505	-	-	3,049,073
Excess of revenues over (under) expenditures	145,540	(19,646)	17,139	9,044	684,535
Other Financing Sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(65,000)	-	-
Property sales	-	-	-	-	-
Total other financing sources (uses)	-	-	(65,000)	-	-
Net change in fund balance	145,540	(19,646)	(47,861)	9,044	684,535
Fund Balances (Deficit), Beginning	48,944	(133,421)	50,421	15,305	852,624
Fund Balance (Deficit), Ending	\$ 194,484	\$ (153,067)	\$ 2,560	\$ 24,349	\$ 1,537,159

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
\$ -	\$ 124,342	\$ 158,601	\$ 2,606,926	\$ 2,389,506	\$ 237,057	\$ 1,787,889	\$ 659,543	\$ 3,559,532
-	252,103	363,263	7,709,855	1,487,806	2,610	3,128	1,155	1,065,529
417,879	-	-	591,955	544,486	-	-	-	-
-	-	-	222,766	-	-	-	-	-
-	2	-	2,181	165	18	50	1	72
-	7,747	24,360	31,410	-	-	-	-	164,079
417,879	384,194	546,224	11,165,093	4,421,963	239,685	1,791,067	660,699	4,789,212
92,453	154,190	-	-	-	-	-	-	435,855
-	-	-	-	-	-	-	-	2,318,337
-	-	-	-	3,003,759	117,240	27,983	-	180,128
-	-	-	11,554,739	-	-	-	655,297	854,910
-	-	552,141	-	-	-	-	-	877,309
92,453	154,190	552,141	11,554,739	3,003,759	117,240	27,983	655,297	4,666,539
-	-	-	-	814,242	-	-	-	-
-	-	-	-	72,722	-	-	-	-
-	-	-	-	886,964	-	-	-	-
-	-	-	600	574,052	125,938	10,563	-	-
92,453	154,190	552,141	11,555,339	4,464,775	243,178	38,546	655,297	4,666,539
325,426	230,004	(5,917)	(390,246)	(42,812)	(3,493)	1,752,521	5,402	122,673
-	-	-	100,000	-	-	-	-	-
(325,426)	-	-	(350,000)	-	-	(1,468,959)	-	-
-	-	-	-	139,802	-	-	-	-
(325,426)	-	-	(250,000)	139,802	-	(1,468,959)	-	-
-	230,004	(5,917)	(640,246)	96,990	(3,493)	283,562	5,402	122,673
-	(66,410)	(93,886)	10,733,400	4,438,841	524,423	1,943,330	143,570	2,947,848
\$ -	\$ 163,594	\$ (99,803)	\$ 10,093,154	\$ 4,535,831	\$ 520,930	\$ 2,226,892	\$ 148,972	\$ 3,070,521

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2021

	State's Attorney Grants Fund	Sheriff's Department Grants Fund	Probation Grants Fund	Court Services Grants Fund	Community Development Grants Fund	FEMA Grant Fund
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	121,572	8,703	367,822	-	-	-
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	36,613	-
Other	-	-	-	-	-	-
Total revenues	<u>121,572</u>	<u>8,703</u>	<u>367,822</u>	<u>-</u>	<u>36,613</u>	<u>-</u>
Expenditures, Current						
General government	-	-	-	-	13,563	-
Public safety	-	344,369	427,703	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	155,557	-	-	-	-	-
Total expenditures, current	<u>155,557</u>	<u>344,369</u>	<u>427,703</u>	<u>-</u>	<u>13,563</u>	<u>-</u>
Debt Service						
Principal	-	68,999	-	-	-	-
Interest	-	-	-	-	-	-
Total debt service	<u>-</u>	<u>68,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	-	15,500	-	-	-	-
Total expenditures	<u>155,557</u>	<u>428,868</u>	<u>427,703</u>	<u>-</u>	<u>13,563</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(33,985)</u>	<u>(420,165)</u>	<u>(59,881)</u>	<u>-</u>	<u>23,050</u>	<u>-</u>
Other Financing Sources (uses)						
Transfers in	19,611	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Property sales	-	-	-	-	-	-
Total other financing sources (uses)	<u>19,611</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(14,374)</u>	<u>(420,165)</u>	<u>(59,881)</u>	<u>-</u>	<u>23,050</u>	<u>-</u>
Fund Balances (Deficit), Beginning	<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>
Fund Balance (Deficit), Ending	<u>\$ 16,854</u>	<u>\$ (1,107,719)</u>	<u>\$ (158,956)</u>	<u>\$ 11,071</u>	<u>\$ 1,243,071</u>	<u>\$ (47,693)</u>

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
\$ -	\$ -	\$ 867,138	\$ -	\$ -	\$ 817,907	\$ -	\$ -	\$ -
1,369,775	-	-	-	-	-	-	-	1,150,778
-	107,884	-	159,338	5,270	-	5,980	82,742	-
-	-	-	-	-	-	-	-	-
-	7	-	-	1	-	2	2	-
-	-	-	-	-	-	-	-	-
<u>1,369,775</u>	<u>107,891</u>	<u>867,138</u>	<u>159,338</u>	<u>5,271</u>	<u>817,907</u>	<u>5,982</u>	<u>82,744</u>	<u>1,150,778</u>
-	-	856,599	-	-	817,907	13,043	-	567,639
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	100,317	-
<u>1,419,158</u>	<u>91,288</u>	<u>-</u>	<u>216,821</u>	<u>1,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,419,158</u>	<u>91,288</u>	<u>856,599</u>	<u>216,821</u>	<u>1,235</u>	<u>817,907</u>	<u>13,043</u>	<u>100,317</u>	<u>567,639</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	240	-
<u>1,419,158</u>	<u>91,288</u>	<u>856,599</u>	<u>216,821</u>	<u>1,235</u>	<u>817,907</u>	<u>13,043</u>	<u>100,557</u>	<u>567,639</u>
<u>(49,383)</u>	<u>16,603</u>	<u>10,539</u>	<u>(57,483)</u>	<u>4,036</u>	<u>-</u>	<u>(7,061)</u>	<u>(17,813)</u>	<u>583,139</u>
-	-	-	-	-	-	-	130,000	-
-	-	-	-	-	-	-	-	(432,544)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	130,000	(432,544)
<u>(49,383)</u>	<u>16,603</u>	<u>10,539</u>	<u>(57,483)</u>	<u>4,036</u>	<u>-</u>	<u>(7,061)</u>	<u>112,187</u>	<u>150,595</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>
<u>\$ (11,141)</u>	<u>\$ 219,997</u>	<u>\$ (582)</u>	<u>\$ (180,350)</u>	<u>\$ 12,844</u>	<u>\$ -</u>	<u>\$ 56,575</u>	<u>\$ 181,529</u>	<u>\$ 785,839</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Special Revenue Funds
 Year Ended September 30, 2021

	Circuit Clerk Operation and Administration Fund	Animal Services Fund	Animal Services Donation Fund	Federal Forfeiture State Attorney Fund	State Drug Forfeiture State Attorney Fund	Check Offender Program Fund	County Automation Fund
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	61,976	-	-
Charges for services	120,049	1,003,283	-	-	-	-	331,432
Licenses and permits	-	1,299,574	-	-	-	-	-
Investment income	11	4	12	-	3	-	18
Other	-	26,692	91,838	-	-	137	-
Total revenues	120,060	2,329,553	91,850	-	61,979	137	331,450
Expenditures, Current							
General government	-	-	-	-	-	-	333,977
Public safety	-	2,353,198	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Judicial	6,676	-	-	-	25,697	-	-
Total expenditures, current	6,676	2,353,198	-	-	25,697	-	333,977
Debt Service							
Principal	-	8,085	-	-	-	-	-
Interest	-	1,196	-	-	-	-	-
Total debt service	-	9,281	-	-	-	-	-
Capital outlay							
Total expenditures	6,676	2,362,479	-	-	25,697	-	333,977
Excess of revenues over (under) expenditures	113,384	(32,926)	91,850	-	36,282	137	(2,527)
Other Financing Sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	(4,000)	-	-	-	-	-	-
Property sales	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,000)	-	-	-	-	-	-
Net change in fund balance	109,384	(32,926)	91,850	-	36,282	137	(2,527)
Fund Balances (Deficit), Beginning	255,623	653,908	259,230	7,292	56,016	3,884	527,684
Fund Balance (Deficit), Ending	\$ 365,007	\$ 620,982	\$ 351,080	\$ 7,292	\$ 92,298	\$ 4,021	\$ 525,157

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	Emergency Rental Assistance Program I Fund	Emergency Rental Assistance Program II Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,578,016	\$ -	\$ -	\$ 31,633,721
-	-	-	-	-	2,062,052	-	3,526,763	-	30,054,428
2,313	46,165	2,907,877	17,859	2,412	-	-	-	-	13,386,580
-	-	-	-	-	-	-	-	-	1,522,340
-	2	-	1	-	162	290	160	43	41,597
-	-	-	-	-	-	-	-	-	421,413
2,313	46,167	2,907,877	17,860	2,412	2,062,214	16,578,306	3,526,923	43	77,060,079
-	-	-	-	-	-	-	3,505,223	-	7,548,776
-	-	1,687,386	-	5,885	-	-	-	-	14,152,263
-	-	-	-	-	6,385	-	-	-	7,434,628
-	-	-	-	-	-	1,087,161	-	-	14,252,424
-	10,732	-	-	-	-	-	-	-	4,169,756
-	10,732	1,687,386	-	5,885	6,385	1,087,161	3,505,223	-	47,557,847
-	-	-	-	-	-	-	-	-	1,872,701
-	-	-	-	-	-	-	-	-	89,906
-	-	-	-	-	-	-	-	-	1,962,607
-	-	-	-	-	2,055,828	-	21,700	-	5,843,835
-	10,732	1,687,386	-	5,885	2,062,213	1,087,161	3,526,923	-	55,364,289
2,313	35,435	1,220,491	17,860	(3,473)	1	15,491,145	-	43	21,695,790
-	-	-	-	-	-	-	-	-	249,611
-	-	-	(40,000)	-	-	-	-	-	(4,902,296)
-	-	-	-	-	-	-	-	-	145,661
-	-	-	(40,000)	-	-	-	-	-	(4,507,024)
2,313	35,435	1,220,491	(22,140)	(3,473)	1	15,491,145	-	43	17,188,766
2,392	38,354	1,693,265	24,078	7,799	-	3,620,703	-	-	41,461,808
\$ 4,705	\$ 73,789	\$ 2,913,756	\$ 1,938	\$ 4,326	\$ 1	\$ 19,111,848	\$ -	\$ 43	\$ 58,650,574

County of Winnebago, Illinois

Motor Fuel Tax Fund

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

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental:			
Motor fuel tax allotments	\$ 6,327,000	\$ 8,253,296	\$ 1,926,296
Investment income	15,000	1,451	(13,549)
Total revenues	<u>6,342,000</u>	<u>8,254,747</u>	<u>1,912,747</u>
Expenditures, Current			
Highways and streets:			
Personnel	1,271,213	1,410,804	139,591
Supplies and services	2,750,000	2,688,329	(61,671)
Total expenditures, current	<u>4,021,213</u>	<u>4,099,133</u>	<u>77,920</u>
Capital Outlay	<u>6,607,000</u>	<u>2,877,880</u>	<u>(3,729,120)</u>
Total expenditures	<u>10,628,213</u>	<u>6,977,013</u>	<u>(3,651,200)</u>
Excess of revenues over (under) expenditures	<u>(4,286,213)</u>	<u>1,277,734</u>	<u>5,563,947</u>
Other Financing Sources (Uses)			
Transfers out	<u>(1,469,000)</u>	<u>(1,468,959)</u>	<u>41</u>
Total other financing sources (uses)	<u>(1,469,000)</u>	<u>(1,468,959)</u>	<u>41</u>
Net change in fund balance	<u>\$ (5,755,213)</u>	<u>(191,225)</u>	<u>\$ 5,563,988</u>
Fund Balance, Beginning		<u>2,382,991</u>	
Fund Balance, Ending		<u>\$ 2,191,766</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 570,000	\$ 472,398	\$ (97,602)
Investment income	-	27	27
Total revenues	<u>570,000</u>	<u>472,425</u>	<u>(97,575)</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>508,180</u>	<u>355,075</u>	<u>(153,105)</u>
Total expenditures	<u>508,180</u>	<u>355,075</u>	<u>(153,105)</u>
Net change in fund balance	<u>\$ 61,820</u>	117,350	<u>\$ 55,530</u>
Fund Balance, Beginning		<u>731,926</u>	
Fund Balance, Ending		<u>\$ 849,276</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 25,000	\$ -	\$ (25,000)
Charges for services	-	27,784	27,784
Total revenues	<u>25,000</u>	<u>27,784</u>	<u>2,784</u>
Expenditures, Current			
General government:			
Personnel	<u>50,255</u>	<u>52,300</u>	<u>2,045</u>
Total expenditures, current	<u>50,255</u>	<u>52,300</u>	<u>2,045</u>
Net change in fund balance	<u>\$ (25,255)</u>	<u>(24,516)</u>	<u>\$ 739</u>
Fund Balance, Beginning		<u>558</u>	
Fund Balance (Deficit), Ending		<u>\$ (23,958)</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 45,000	\$ 49,899	\$ 4,899
Investment income	-	10	10
	<u>45,000</u>	<u>49,909</u>	<u>4,909</u>
Expenditures, Current			
General government:			
Personnel	35,155	25,419	(9,736)
Supplies and services	45,000	24,227	(20,773)
	<u>80,155</u>	<u>49,646</u>	<u>(30,509)</u>
Net change in fund balance	<u>\$ (35,155)</u>	263	<u>\$ 35,418</u>
Fund Balance, Beginning		<u>281,686</u>	
Fund Balance, Ending		<u>\$ 281,949</u>	

County of Winnebago, Illinois

Recorder's Document Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 325,000	\$ 449,710	\$ 124,710
Investment income	-	27	27
	<u>325,000</u>	<u>449,737</u>	<u>124,737</u>
Expenditures, Current			
General government:			
Personnel	73,000	-	(73,000)
Supplies and services	<u>385,500</u>	<u>264,647</u>	<u>(120,853)</u>
	<u>458,500</u>	<u>264,647</u>	<u>(193,853)</u>
Net change in fund balance	<u>\$ (133,500)</u>	185,090	<u>\$ 318,590</u>
Fund Balance, Beginning		<u>651,480</u>	
Fund Balance, Ending		<u>\$ 836,570</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 480,000	\$ 446,162	\$ (33,838)
Investment income	-	2	2
	<u>480,000</u>	<u>446,164</u>	<u>(33,836)</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>390,000</u>	<u>304,226</u>	<u>(85,774)</u>
	<u>390,000</u>	<u>304,226</u>	<u>(85,774)</u>
Net change in fund balance	<u>\$ 90,000</u>	141,938	<u>\$ (51,938)</u>
Fund Balance, Beginning		<u>56,758</u>	
Fund Balance, Ending		<u>\$ 198,696</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 600,000	\$ 701,425	\$ 101,425
Total revenues	<u>600,000</u>	<u>701,425</u>	<u>101,425</u>
Expenditures			
None	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>600,000</u>	<u>701,425</u>	<u>101,425</u>
Other Financing Sources (Uses)			
Transfers out	<u>(600,000)</u>	<u>(666,379)</u>	<u>(66,379)</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>(666,379)</u>	<u>(66,379)</u>
Net change in fund balance	<u>\$ -</u>	<u>35,046</u>	<u>\$ 35,046</u>
Fund Balance, Beginning		<u>26,123</u>	
Fund Balance, Ending		<u>\$ 61,169</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 4,000	\$ 3,611	\$ (389)
Total revenues	<u>4,000</u>	<u>3,611</u>	<u>(389)</u>
Expenditures, Current			
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>\$ (3,000)</u>	<u>(3,389)</u>	<u>\$ (389)</u>
Fund Balance (Deficit), Beginning		<u>(6,521)</u>	
Fund Balance (Deficit), Ending		<u>\$ (9,910)</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 80,000	\$ 81,027	\$ 1,027
Investment income	-	3	3
	<u>80,000</u>	<u>81,030</u>	<u>1,030</u>
Total revenues	80,000	81,030	1,030
Expenditures, Current			
None	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	80,000	81,030	1,030
Other Financing Sources (Uses)			
Transfers out	(75,000)	(81,029)	(6,029)
	<u>(75,000)</u>	<u>(81,029)</u>	<u>(6,029)</u>
Total other financing sources (uses)	(75,000)	(81,029)	(6,029)
Net change in fund balance	<u>\$ 5,000</u>	1	<u>\$ (4,999)</u>
Fund Balance, Beginning		<u>39,790</u>	
Fund Balance, Ending		<u>\$ 39,791</u>	

County of Winnebago, Illinois

Children's Waiting Room Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 128,000	\$ 114,180	\$ (13,820)
Investment income	-	1	1
	<u>128,000</u>	<u>114,181</u>	<u>(13,819)</u>
Expenditures, Current			
Judicial:			
Supplies and services	141,700	97,336	(44,364)
	<u>141,700</u>	<u>97,336</u>	<u>(44,364)</u>
Net change in fund balance	<u>\$ (13,700)</u>	16,845	<u>\$ 30,545</u>
Fund Balance, Beginning		<u>19,371</u>	
Fund Balance, Ending		<u>\$ 36,216</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 330,000	\$ 395,793	\$ 65,793
Total revenues	<u>330,000</u>	<u>395,793</u>	<u>65,793</u>
Expenditures, Current			
General government:			
Supplies and services	<u>320,000</u>	<u>391,734</u>	<u>71,734</u>
Total expenditures	<u>320,000</u>	<u>391,734</u>	<u>71,734</u>
Net change in fund balance	<u>\$ 10,000</u>	4,059	<u>\$ (5,941)</u>
Fund Balance, Beginning		<u>1,764</u>	
Fund Balance, Ending		<u>\$ 5,823</u>	

County of Winnebago, Illinois

Drug Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 100,000	\$ 249,068	\$ 149,068
Other	-	34,246	34,246
Total revenues	<u>100,000</u>	<u>283,314</u>	<u>183,314</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>205,000</u>	<u>273,844</u>	<u>68,844</u>
Total expenditures, current	<u>205,000</u>	<u>273,844</u>	<u>68,844</u>
Net change in fund balance	<u>\$ (105,000)</u>	9,470	<u>\$ 114,470</u>
Fund Balance, Beginning		<u>277,547</u>	
Fund Balance, Ending		<u>\$ 287,017</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ 93,261	\$ 93,261
Charges for services	3,562,000	3,562,000	3,610,919	48,919
Investment income	-	-	199	199
Other	-	-	39,561	39,561
Total revenues	<u>3,562,000</u>	<u>3,562,000</u>	<u>3,743,940</u>	<u>181,940</u>
Expenditures, Current				
Public safety:				
Supplies and services	<u>2,343,300</u>	<u>2,833,300</u>	<u>3,385,638</u>	<u>552,338</u>
Total expenditures, current	<u>2,343,300</u>	<u>2,833,300</u>	<u>3,385,638</u>	<u>552,338</u>
Debt Service				
Principal	742,568	742,568	963,100	220,532
Interest and fiscal charges	<u>15,038</u>	<u>15,038</u>	<u>13,285</u>	<u>(1,753)</u>
Total debt service	<u>757,606</u>	<u>757,606</u>	<u>976,385</u>	<u>218,779</u>
Capital Outlay	<u>255,000</u>	<u>255,000</u>	<u>130,081</u>	<u>(124,919)</u>
Total expenditures	<u>3,355,906</u>	<u>3,845,906</u>	<u>4,492,104</u>	<u>646,198</u>
Excess of revenues over (under) expenditures	<u>206,094</u>	<u>(283,906)</u>	<u>(748,164)</u>	<u>(464,258)</u>
Other Financing Sources (Uses)				
Property sales	-	-	5,859	5,859
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,859</u>	<u>5,859</u>
Net change in fund balance	<u>\$ 206,094</u>	<u>\$ (283,906)</u>	<u>(742,305)</u>	<u>\$ (458,399)</u>
Fund Balance, Beginning			<u>6,288,471</u>	
Fund Balance, Ending			<u>\$ 5,546,166</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 280,000	\$ 337,822	\$ 57,822
Investment income	-	31	31
	<u>280,000</u>	<u>337,853</u>	<u>57,853</u>
Expenditures, Current			
Public safety:			
Supplies and services	450,050	161,521	(288,529)
	<u>450,050</u>	<u>161,521</u>	<u>(288,529)</u>
Capital Outlay	50,000	31,453	(18,547)
	<u>500,050</u>	<u>192,974</u>	<u>(307,076)</u>
Total expenditures			
	<u>500,050</u>	<u>192,974</u>	<u>(307,076)</u>
Net change in fund balance	<u>\$ (220,050)</u>	144,879	<u>\$ 364,929</u>
Fund Balance, Beginning		<u>841,971</u>	
Fund Balance, Ending		<u>\$ 986,850</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 160,000	\$ 154,361	\$ (5,639)
Investment income	-	1	1
Total revenues	<u>160,000</u>	<u>154,362</u>	<u>(5,638)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>160,000</u>	<u>154,367</u>	<u>(5,633)</u>
Total expenditures, current	<u>160,000</u>	<u>154,367</u>	<u>(5,633)</u>
Net change in fund balance	<u>\$ -</u>	<u>(5)</u>	<u>\$ (5)</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance (Deficit), Ending		<u>\$ (5)</u>	

County of Winnebago, Illinois

Coroner Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Intergovernmental	\$ 5,000	\$ 18,929	\$ 13,929
Investment income	-	5	5
Charges for services	120,000	138,526	18,526
Total revenues	125,000	157,460	32,460
Expenditures, Current			
Public safety:			
Supplies and services	111,000	11,920	(99,080)
Total expenditures, current	111,000	11,920	(99,080)
Excess of revenues over (under) expenditures	14,000	145,540	131,540
Net change in fund balance	\$ 14,000	145,540	\$ 131,540
Fund Balance, Beginning		48,944	
Fund Balance, Ending		\$ 194,484	

County of Winnebago, Illinois

Deferred Prosecution Program Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 40,000	\$ 29,859	\$ (10,141)
Total revenues	<u>40,000</u>	<u>29,859</u>	<u>(10,141)</u>
Expenditures, Current			
Judicial:			
Personnel	<u>59,145</u>	<u>49,505</u>	<u>(9,640)</u>
Total expenditures, current	<u>59,145</u>	<u>49,505</u>	<u>(9,640)</u>
Net change in fund balance	<u>\$ (19,145)</u>	<u>(19,646)</u>	<u>\$ (501)</u>
Fund Balance (Deficit), Beginning		<u>(133,421)</u>	
Fund Balance (Deficit), Ending		<u>\$ (153,067)</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 16,000	\$ 17,137	\$ 1,137
Investment income	-	2	2
Total revenues	<u>16,000</u>	<u>17,139</u>	<u>1,139</u>
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	<u>16,000</u>	<u>17,139</u>	<u>1,139</u>
Other Financing Sources (Uses)			
Transfers out	<u>(65,000)</u>	<u>(65,000)</u>	-
Total other financing sources (uses)	<u>(65,000)</u>	<u>(65,000)</u>	-
Net change in fund balance	<u>\$ (49,000)</u>	<u>(47,861)</u>	<u>\$ 1,139</u>
Fund Balance, Beginning		<u>50,421</u>	
Fund Balance, Ending		<u>\$ 2,560</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 6,000	\$ 9,043	\$ 3,043
Investment income	-	1	1
	<u>6,000</u>	<u>9,044</u>	<u>3,044</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 6,000</u>	9,044	<u>\$ 3,044</u>
Fund Balance, Beginning		<u>15,305</u>	
Fund Balance, Ending		<u>\$ 24,349</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 1,818,000	\$ 1,847,264	\$ 29,264
Intergovernmental	1,608,000	1,884,984	276,984
Investment income	-	17	17
Other	-	1,343	1,343
Total revenues	<u>3,426,000</u>	<u>3,733,608</u>	<u>307,608</u>
Expenditures, Current			
Public safety:			
Personnel	2,757,320	2,555,926	(201,394)
Supplies and services	<u>693,603</u>	<u>472,169</u>	<u>(221,434)</u>
Total expenditures, current	<u>3,450,923</u>	<u>3,028,095</u>	<u>(422,828)</u>
Debt Service			
Principal	17,919	18,275	356
Interest and fiscal charges	<u>3,060</u>	<u>2,703</u>	<u>(357)</u>
Total debt service	<u>20,979</u>	<u>20,978</u>	<u>(1)</u>
Capital Outlay	<u>183,750</u>	<u>-</u>	<u>(183,750)</u>
Total expenditures	<u>3,655,652</u>	<u>3,049,073</u>	<u>(606,579)</u>
Excess of revenues over (under) expenditures	<u>(229,652)</u>	<u>684,535</u>	<u>914,187</u>
Net change in fund balance	<u>\$ (229,652)</u>	<u>684,535</u>	<u>\$ 914,187</u>
Fund Balance, Beginning		<u>852,624</u>	
Fund Balance, Ending		<u>\$ 1,537,159</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 360,000	\$ 417,879	\$ 57,879
Total revenues	<u>360,000</u>	<u>417,879</u>	<u>57,879</u>
Expenditures			
General government:			
Supplies and services	93,000	92,453	(547)
Excess of revenues over (under) expenditures	<u>267,000</u>	<u>325,426</u>	<u>58,426</u>
Other Financing Sources (Uses)			
Transfers out	(267,000)	(325,426)	(58,426)
Total other financing sources (uses)	<u>(267,000)</u>	<u>(325,426)</u>	<u>(58,426)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Historical Museum Fund

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

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 120,000	\$ 124,342	\$ 4,342
Intergovernmental	125,000	252,103	127,103
Investment income	-	2	2
Other	5,000	7,747	2,747
	<u>250,000</u>	<u>384,194</u>	<u>134,194</u>
Total revenues			
	250,000	384,194	134,194
Expenditures, Current			
General government:			
Personnel	89,978	83,487	(6,491)
Supplies and services	74,861	70,703	(4,158)
	<u>164,839</u>	<u>154,190</u>	<u>(10,649)</u>
Total expenditures, current			
	164,839	154,190	(10,649)
Capital Outlay	2,000	-	(2,000)
	<u>166,839</u>	<u>154,190</u>	<u>(12,649)</u>
Total expenditures			
	166,839	154,190	(12,649)
Net change in fund balance	<u>\$ 83,161</u>	230,004	<u>\$ 146,843</u>
Fund Balance (Deficit), Beginning		<u>(66,410)</u>	
Fund Balance, Ending		<u>\$ 163,594</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 153,000	\$ 158,601	\$ 5,601
Intergovernmental	336,000	363,263	27,263
Other	91,000	24,360	(66,640)
	<u>580,000</u>	<u>546,224</u>	<u>(33,776)</u>
Total revenues			
	580,000	546,224	(33,776)
Expenditures, Current			
Judicial:			
Personnel	396,085	499,756	103,671
Supplies and services	59,650	52,385	(7,265)
	<u>455,735</u>	<u>552,141</u>	<u>96,406</u>
Total expenditures, current			
	455,735	552,141	96,406
Excess of revenues over (under) expenditures	<u>124,265</u>	<u>(5,917)</u>	<u>(130,182)</u>
Net change in fund balance	<u>\$ 124,265</u>	<u>(5,917)</u>	<u>\$ (130,182)</u>
Fund Balance (Deficit), Beginning		<u>(93,886)</u>	
Fund Balance (Deficit), Ending		<u>\$ (99,803)</u>	

County of Winnebago, Illinois

Health Department Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Taxes	\$ 2,585,000	\$ 2,585,000	\$ 2,606,926	\$ 21,926
Intergovernmental revenues	10,454,500	10,454,500	7,709,855	(2,744,645)
Charges for services	566,550	566,550	591,955	25,405
Licenses and permits	672,950	672,950	222,766	(450,184)
Investment income	-	-	2,181	2,181
Other	4,000	4,000	31,410	27,410
Total revenues	<u>14,283,000</u>	<u>14,283,000</u>	<u>11,165,093</u>	<u>(3,117,907)</u>
Expenditures, Current				
Health and welfare:				
Personnel	10,677,077	10,677,077	8,051,612	(2,625,465)
Supplies and services	3,299,790	3,840,290	3,503,127	(337,163)
Total expenditures, current	<u>13,976,867</u>	<u>14,517,367</u>	<u>11,554,739</u>	<u>(2,962,628)</u>
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>600</u>	<u>(4,400)</u>
Total expenditures	<u>13,981,867</u>	<u>14,522,367</u>	<u>11,555,339</u>	<u>(2,967,028)</u>
Excess of revenues over (under) expenditures	<u>301,133</u>	<u>(239,367)</u>	<u>(390,246)</u>	<u>(150,879)</u>
Other Financing Sources (Uses)				
Transfers in	100,000	100,000	100,000	-
Transfers out	(350,000)	(350,000)	(350,000)	-
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 51,133</u>	<u>\$ (489,367)</u>	<u>(640,246)</u>	<u>\$ (150,879)</u>
Fund Balance, Beginning			<u>10,733,400</u>	
Fund Balance, Ending			<u>\$ 10,093,154</u>	

County of Winnebago, Illinois

County Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ 2,353,000	\$ 2,389,506	\$ 36,506
Intergovernmental revenues	1,402,000	1,487,806	85,806
Investment income	-	165	165
Charges for services	66,000	544,486	478,486
Other	5,000	-	(5,000)
Total revenues	<u>3,826,000</u>	<u>4,421,963</u>	<u>595,963</u>
Expenditures, Current			
Highway and streets:			
Personnel	2,290,233	1,929,982	(360,251)
Supplies and services	1,111,450	1,073,777	(37,673)
Total expenditures, current	<u>3,401,683</u>	<u>3,003,759</u>	<u>(397,924)</u>
Debt Service			
Principal	960,000	814,242	(145,758)
Interest	-	72,722	72,722
Total debt service	<u>960,000</u>	<u>886,964</u>	<u>(73,036)</u>
Capital Outlay			
	<u>614,000</u>	<u>574,052</u>	<u>(39,948)</u>
Total expenditures	<u>4,975,683</u>	<u>4,464,775</u>	<u>(510,908)</u>
Excess of revenues over (under) expenditures	<u>(1,149,683)</u>	<u>(42,812)</u>	<u>1,106,871</u>
Other Financing Sources (Uses)			
Property sales	-	139,802	139,802
Transfers in	70,000	-	(70,000)
Total other financing sources (uses)	<u>70,000</u>	<u>139,802</u>	<u>69,802</u>
Net change in fund balance	<u>\$ (1,079,683)</u>	<u>96,990</u>	<u>\$ 1,176,673</u>
Fund Balance, Beginning		<u>4,438,841</u>	
Fund Balance, Ending		<u>\$ 4,535,831</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 231,000	\$ 237,057	\$ 6,057
Intergovernmental	5,000	2,610	(2,390)
Investment income	-	18	18
	<u>236,000</u>	<u>239,685</u>	<u>3,685</u>
Total revenues			
	<u>236,000</u>	<u>239,685</u>	<u>3,685</u>
Expenditures, Current			
Highways and streets:			
Personnel	73,034	61,594	(11,440)
Supplies and services	110,000	55,646	(54,354)
	<u>183,034</u>	<u>117,240</u>	<u>(65,794)</u>
Total expenditures, current			
	<u>183,034</u>	<u>117,240</u>	<u>(65,794)</u>
Capital Outlay	<u>115,000</u>	<u>125,938</u>	<u>10,938</u>
Total expenditures	<u>298,034</u>	<u>243,178</u>	<u>(54,856)</u>
Net change in fund balance	<u>\$ (62,034)</u>	<u>(3,493)</u>	<u>\$ 58,541</u>
Fund Balance, Beginning		<u>524,423</u>	
Fund Balance, Ending		<u>\$ 520,930</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 1,762,000	\$ 1,787,889	\$ 25,889
Intergovernmental	-	3,128	3,128
Investment income	-	50	50
Total revenues	<u>1,762,000</u>	<u>1,791,067</u>	<u>29,067</u>
Expenditures, Current			
Highway and streets:			
Supplies and services	<u>28,000</u>	<u>27,983</u>	<u>(17)</u>
Total expenditures, current	<u>28,000</u>	<u>27,983</u>	<u>(17)</u>
Capital Outlay	<u>353,000</u>	<u>10,563</u>	<u>(342,437)</u>
Total expenditures	<u>381,000</u>	<u>38,546</u>	<u>(342,454)</u>
Excess of revenues over (under) expenditures	<u>1,381,000</u>	<u>1,752,521</u>	<u>371,521</u>
Other Financing Sources (Uses)			
Transfers out	<u>(1,469,000)</u>	<u>(1,468,959)</u>	<u>(41)</u>
Total other financing sources (uses)	<u>(1,469,000)</u>	<u>(1,468,959)</u>	<u>(41)</u>
Net change in fund balance	<u>\$ (88,000)</u>	<u>283,562</u>	<u>\$ 371,480</u>
Fund Balance, Beginning		<u>1,943,330</u>	
Fund Balance, Ending		<u>\$ 2,226,892</u>	

County of Winnebago, Illinois

Veterans' Assistance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 652,000	\$ 659,543	\$ 7,543
Intergovernmental	-	1,155	1,155
Investment income	-	1	1
Total revenues	<u>652,000</u>	<u>660,699</u>	<u>8,699</u>
Expenditures, Current			
Health and welfare:			
Supplies and services	<u>654,045</u>	<u>655,297</u>	<u>1,252</u>
Total expenditures, current	<u>654,045</u>	<u>655,297</u>	<u>1,252</u>
Net change in fund balance	<u>\$ (2,045)</u>	5,402	<u>\$ 7,447</u>
Fund Balance, Beginning		<u>143,570</u>	
Fund Balance, Ending		<u>\$ 148,972</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Taxes	\$ 3,490,000	\$ 3,490,000	\$ 3,559,532	\$ 69,532
Intergovernmental	1,100,000	1,100,000	1,065,529	(34,471)
Investment income	-	-	72	72
Other	156,000	156,000	164,079	8,079
	<u>4,746,000</u>	<u>4,746,000</u>	<u>4,789,212</u>	<u>43,212</u>
Total revenues				
	<u>4,746,000</u>	<u>4,746,000</u>	<u>4,789,212</u>	<u>43,212</u>
Expenditures, Current				
General government:				
Personnel	452,616	452,942	435,855	(17,087)
Public safety:				
Personnel	2,407,493	2,409,222	2,318,337	(90,885)
Highways and streets:				
Personnel	187,056	187,190	180,128	(7,062)
Health and welfare:				
Personnel	887,787	888,425	854,910	(33,515)
Judicial:				
Personnel	911,048	911,702	877,309	(34,393)
	<u>4,846,000</u>	<u>4,849,481</u>	<u>4,666,539</u>	<u>(182,942)</u>
Total expenditures, current				
	<u>4,846,000</u>	<u>4,849,481</u>	<u>4,666,539</u>	<u>(182,942)</u>
Net change in fund balance	<u>\$ (100,000)</u>	<u>\$ (103,481)</u>	122,673	<u>\$ 226,154</u>
Fund Balance, Beginning			<u>2,947,848</u>	
Fund Balance, Ending			<u>\$ 3,070,521</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 143,000	\$ 121,572	\$ (21,428)
Total revenues	<u>143,000</u>	<u>121,572</u>	<u>(21,428)</u>
Expenditures, Current			
Judicial:			
Personnel	<u>176,792</u>	<u>155,557</u>	<u>(21,235)</u>
Total expenditures, current	<u>176,792</u>	<u>155,557</u>	<u>(21,235)</u>
Excess of revenues over (under) expenditures	<u>(33,792)</u>	<u>(33,985)</u>	<u>(193)</u>
Other Financing Sources (Uses)			
Transfers in	<u>32,000</u>	<u>19,611</u>	<u>(12,389)</u>
Total other financing sources (uses)	<u>32,000</u>	<u>19,611</u>	<u>(12,389)</u>
Net change in fund balance	<u>\$ (1,792)</u>	<u>(14,374)</u>	<u>\$ (12,582)</u>
Fund Balance, Beginning		<u>31,228</u>	
Fund Balance, Ending		<u>\$ 16,854</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ 113,260	\$ 146,041	\$ 8,703	\$ (137,338)
Total revenues	<u>113,260</u>	<u>146,041</u>	<u>8,703</u>	<u>(137,338)</u>
Expenditures, Current				
Public safety:				
Personnel	-	25,681	63,286	37,605
Supplies and services	<u>33,538</u>	<u>40,638</u>	<u>281,083</u>	<u>240,445</u>
Total expenditures, current	<u>33,538</u>	<u>66,319</u>	<u>344,369</u>	<u>278,050</u>
Expenditures, Debt Service				
Capital lease principal	-	-	68,999	68,999
Capital Outlay	-	-	15,500	15,500
Excess of revenues over (under) expenditures	<u>79,722</u>	<u>79,722</u>	<u>(420,165)</u>	<u>(499,887)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(88,342)</u>	<u>(88,342)</u>	-	88,342
Total other financing sources (uses)	<u>(88,342)</u>	<u>(88,342)</u>	-	88,342
Net change in fund balance	<u>\$ (8,620)</u>	<u>\$ (8,620)</u>	<u>(420,165)</u>	<u>\$ (411,545)</u>
Fund Balance (Deficit), Beginning			<u>(687,554)</u>	
Fund Balance (Deficit), Ending			<u>\$ (1,107,719)</u>	

County of Winnebago, Illinois

Probation Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 417,240	\$ 367,822	\$ (49,418)
Total revenues	<u>417,240</u>	<u>367,822</u>	<u>(49,418)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>417,240</u>	<u>427,703</u>	<u>10,463</u>
Total expenditures, current	<u>417,240</u>	<u>427,703</u>	<u>10,463</u>
Net change in fund balance	<u>\$ -</u>	<u>(59,881)</u>	<u>\$ (59,881)</u>
Fund Balance (Deficit), Beginning		<u>(99,075)</u>	
Fund Balance (Deficit), Ending		<u>\$ (158,956)</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Investment income	\$ 40,000	\$ 36,613	\$ (3,387)
Total revenues	<u>40,000</u>	<u>36,613</u>	<u>(3,387)</u>
Expenditures			
General government:			
Supplies and services	<u>20,000</u>	<u>13,563</u>	<u>(6,437)</u>
Total expenditures	<u>20,000</u>	<u>13,563</u>	<u>(6,437)</u>
Net change in fund balance	<u>\$ 20,000</u>	23,050	<u>\$ 3,050</u>
Fund Balance, Beginning		<u>1,220,021</u>	
Total Fund Balance, Ending		<u>\$ 1,243,071</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	<u>\$ 2,131,665</u>	<u>\$ 2,131,665</u>	<u>\$ 1,369,775</u>	<u>\$ (761,890)</u>
Total revenues	<u>2,131,665</u>	<u>2,131,665</u>	<u>1,369,775</u>	<u>(761,890)</u>
Expenditures, Current				
Judicial:				
Personnel	290,706	290,706	214,699	(76,007)
Supplies and services	<u>1,840,359</u>	<u>1,853,354</u>	<u>1,204,459</u>	<u>(648,895)</u>
Total expenditures, current	<u>2,131,065</u>	<u>2,144,060</u>	<u>1,419,158</u>	<u>(724,902)</u>
Net change in fund balance	<u>\$ 600</u>	<u>\$ (12,395)</u>	<u>(49,383)</u>	<u>\$ (36,988)</u>
Fund Balance, Beginning			<u>38,242</u>	
Fund Balance (Deficit), Ending			<u>\$ (11,141)</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 75,000	\$ 107,884	\$ 32,884
Investment income	-	7	7
Total revenues	<u>75,000</u>	<u>107,891</u>	<u>32,891</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>108,000</u>	<u>91,288</u>	<u>(16,712)</u>
Total expenditures, current	<u>108,000</u>	<u>91,288</u>	<u>(16,712)</u>
Net change in fund balance	<u>\$ (33,000)</u>	16,603	<u>\$ 49,603</u>
Fund Balance, Beginning		<u>203,394</u>	
Fund Balance, Ending		<u>\$ 219,997</u>	

County of Winnebago, Illinois

City Election Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 855,000	\$ 867,138	\$ 12,138
Total revenues	<u>855,000</u>	<u>867,138</u>	<u>12,138</u>
Expenditures, Current			
General government:			
Personnel	<u>855,000</u>	<u>856,599</u>	<u>1,599</u>
Total expenditures, current	<u>855,000</u>	<u>856,599</u>	<u>1,599</u>
Net change in fund balance	<u>\$ -</u>	<u>10,539</u>	<u>\$ 10,539</u>
Fund Balance (Deficit), Beginning		<u>(11,121)</u>	
Fund Balance (Deficit), Ending		<u>\$ (582)</u>	

County of Winnebago, Illinois

Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 191,000	\$ 159,338	\$ (31,662)
Total revenues	<u>191,000</u>	<u>159,338</u>	<u>(31,662)</u>
Expenditures, Current			
Judicial:			
Personnel	103,935	114,355	10,420
Supplies and services	<u>103,200</u>	<u>102,466</u>	<u>(734)</u>
Total expenditures, current	<u>207,135</u>	<u>216,821</u>	<u>9,686</u>
Net change in fund balance	<u>\$ (16,135)</u>	<u>(57,483)</u>	<u>\$ (41,348)</u>
Fund Balance (Deficit), Beginning		<u>(122,867)</u>	
Fund Balance (Deficit), Ending		<u>\$ (180,350)</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 5,000	\$ 5,270	\$ 270
Investment income	-	1	1
	<u>5,000</u>	<u>5,271</u>	<u>271</u>
Total revenues			
	<u>5,000</u>	<u>5,271</u>	<u>271</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>9,000</u>	<u>1,235</u>	<u>(7,765)</u>
	<u>9,000</u>	<u>1,235</u>	<u>(7,765)</u>
Total expenditures, current			
	<u>9,000</u>	<u>1,235</u>	<u>(7,765)</u>
Net change in fund balance	<u>\$ (4,000)</u>	4,036	<u>\$ 8,036</u>
Fund Balance, Beginning		<u>8,808</u>	
Fund Balance, Ending		<u>\$ 12,844</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other taxes	\$ 760,000	\$ 817,907	\$ 57,907
Total revenues	<u>760,000</u>	<u>817,907</u>	<u>57,907</u>
Expenditures, Current			
General government:			
Supplies and services	<u>760,000</u>	<u>817,907</u>	<u>57,907</u>
Total expenditures, current	<u>760,000</u>	<u>817,907</u>	<u>57,907</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

Foreclosure Mediation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 30,000	\$ 5,980	\$ (24,020)
Investment income	-	2	2
	<u>30,000</u>	<u>5,982</u>	<u>(24,018)</u>
Expenditures, Current			
General government:			
Personnel	66,068	12,187	(53,881)
Supplies and services	37,140	856	(36,284)
	<u>103,208</u>	<u>13,043</u>	<u>(90,165)</u>
Net change in fund balance	<u>\$ (73,208)</u>	<u>(7,061)</u>	<u>\$ 66,147</u>
Fund Balance, Beginning		<u>63,636</u>	
Fund Balance, Ending		<u>\$ 56,575</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 16,000	\$ 82,742	\$ 66,742
Investment income	-	2	2
Total revenues	<u>16,000</u>	<u>82,744</u>	<u>66,744</u>
Expenditures, Current			
Health and welfare:			
Personnel	10,000	2,545	(7,455)
Supplies and services	<u>107,000</u>	<u>97,772</u>	<u>(9,228)</u>
Total expenditures, current	<u>117,000</u>	<u>100,317</u>	<u>(16,683)</u>
Capital Outlay	<u>-</u>	<u>240</u>	<u>240</u>
Total expenditures	<u>117,000</u>	<u>100,557</u>	<u>(16,443)</u>
Excess of revenues over (under) expenditures	<u>(101,000)</u>	<u>(17,813)</u>	<u>83,187</u>
Other Financing Sources (Uses)			
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Total other financing sources (uses)	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 29,000</u>	112,187	<u>\$ 83,187</u>
Fund Balance, Beginning		<u>69,342</u>	
Fund Balance, Ending		<u>\$ 181,529</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 950,000	\$ 1,150,778	\$ 200,778
Total revenues	<u>950,000</u>	<u>1,150,778</u>	<u>200,778</u>
Expenditures			
General government:			
Supplies and services	<u>475,000</u>	<u>567,639</u>	<u>92,639</u>
Total expenditures	<u>475,000</u>	<u>567,639</u>	<u>92,639</u>
Excess of revenues over (under) expenditures	<u>475,000</u>	<u>583,139</u>	<u>108,139</u>
Other Financing Sources (Uses)			
Transfers out	<u>(433,000)</u>	<u>(432,544)</u>	<u>456</u>
Total other financing sources (uses)	<u>(433,000)</u>	<u>(432,544)</u>	<u>456</u>
Net change in fund balance	<u>\$ 42,000</u>	<u>150,595</u>	<u>\$ 108,595</u>
Fund Balance, Beginning		<u>635,244</u>	
Fund Balance, Ending		<u>\$ 785,839</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 51,000	\$ 120,049	\$ 69,049
Investment income	-	11	11
	<u>51,000</u>	<u>120,060</u>	<u>69,060</u>
Total revenues	<u>51,000</u>	<u>120,060</u>	<u>69,060</u>
Expenditures, Current			
Judicial:			
Supplies and services	45,000	6,676	(38,324)
	<u>45,000</u>	<u>6,676</u>	<u>(38,324)</u>
Total expenditures, current	<u>45,000</u>	<u>6,676</u>	<u>(38,324)</u>
Excess of revenues over (under) expenditures	<u>6,000</u>	<u>113,384</u>	<u>107,384</u>
Other Financing Sources (Uses)			
Transfers out	(4,000)	(4,000)	-
	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,000</u>	109,384	<u>\$ 107,384</u>
Fund Balance, Beginning		<u>255,623</u>	
Fund Balance, Ending		<u>\$ 365,007</u>	

County of Winnebago, Illinois

Animal Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues				
Charges for services	\$ 1,060,000	\$ 1,060,000	\$ 1,003,283	\$ (56,717)
Licenses and permits	1,320,000	1,320,000	1,299,574	(20,426)
Investment income	-	-	4	4
Other	50,000	50,000	26,692	(23,308)
Total revenues	<u>2,430,000</u>	<u>2,430,000</u>	<u>2,329,553</u>	<u>(100,447)</u>
Expenditures, Current				
Public safety:				
Personnel	1,811,000	1,811,000	1,764,864	(46,136)
Supplies and services	580,000	580,000	588,334	8,334
Total expenditures, current	<u>2,391,000</u>	<u>2,391,000</u>	<u>2,353,198</u>	<u>(37,802)</u>
Debt Service				
Principal	7,928	7,928	8,085	157
Interest and fiscal charges	1,354	1,354	1,196	(158)
Total debt service	<u>9,282</u>	<u>9,282</u>	<u>9,281</u>	<u>(1)</u>
Capital Outlay	<u>30,000</u>	<u>204,000</u>	<u>-</u>	<u>(204,000)</u>
Total expenditures	<u>2,430,282</u>	<u>2,604,282</u>	<u>2,362,479</u>	<u>(241,803)</u>
Excess of revenues over (under) expenditures	<u>(282)</u>	<u>(174,282)</u>	<u>(32,926)</u>	<u>141,356</u>
Net change in fund balance	<u>\$ (282)</u>	<u>\$ (174,282)</u>	<u>(32,926)</u>	<u>\$ 141,356</u>
Fund Balance, Beginning			<u>653,908</u>	
Fund Balance, Ending			<u>\$ 620,982</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Other	\$ 25,000	\$ 25,000	\$ 91,838	\$ 66,838
Investment Income	-	-	12	12
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>91,850</u>	<u>66,850</u>
Expenditures, Current				
General government: Supplies and services	-	121,000	-	(121,000)
Total expenditures, current	<u>-</u>	<u>121,000</u>	<u>-</u>	<u>(121,000)</u>
Net change in fund balance	<u>\$ 25,000</u>	<u>\$ (96,000)</u>	91,850	<u>\$ 187,850</u>
Fund Balance, Beginning			<u>259,230</u>	
Fund Balance, Ending			<u>\$ 351,080</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Current			
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
Other Financing Sources (Uses)			
Transfers in	20,000	-	(20,000)
Total other financing sources (uses)	20,000	-	(20,000)
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning		7,292	
Fund Balance, Ending		<u>\$ 7,292</u>	

County of Winnebago, Illinois

State Drug Forfeiture State Attorney Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 40,000	\$ 61,976	\$ 21,976
Investment income	-	3	3
	<u>40,000</u>	<u>61,979</u>	<u>21,979</u>
Total revenues			
	<u>40,000</u>	<u>61,979</u>	<u>21,979</u>
Expenditures, Current			
Judicial:			
Supplies and services	<u>43,000</u>	<u>25,697</u>	<u>(17,303)</u>
	<u>43,000</u>	<u>25,697</u>	<u>(17,303)</u>
Total expenditures, current			
	<u>43,000</u>	<u>25,697</u>	<u>(17,303)</u>
Net change in fund balance	<u>\$ (3,000)</u>	<u>36,282</u>	<u>\$ 39,282</u>
Fund Balance, Beginning		<u>56,016</u>	
Fund Balance, Ending		<u>\$ 92,298</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other	\$ 1,000	\$ 137	\$ (863)
Total revenues	<u>1,000</u>	<u>137</u>	<u>(863)</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>137</u>	<u>\$ 137</u>
Fund Balance, Beginning		<u>3,884</u>	
Fund Balance, Ending		<u>\$ 4,021</u>	

County of Winnebago, Illinois

County Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 225,000	\$ 331,432	\$ 106,432
Investment income	-	18	18
	<u>225,000</u>	<u>331,450</u>	<u>106,450</u>
Expenditures, Current			
General government:			
Supplies and services	<u>300,000</u>	<u>333,977</u>	<u>33,977</u>
	<u>300,000</u>	<u>333,977</u>	<u>33,977</u>
Net change in fund balance	<u>\$ (75,000)</u>	<u>(2,527)</u>	<u>\$ 72,473</u>
Fund Balance, Beginning		<u>527,684</u>	
Total Fund Balance, Ending		<u>\$ 525,157</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 1,000	\$ 2,313	\$ 1,313
Total revenues	<u>1,000</u>	<u>2,313</u>	<u>1,313</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,000</u>	2,313	<u>\$ 1,313</u>
Fund Balance, Beginning		<u>2,392</u>	
Fund Balance, Ending		<u>\$ 4,705</u>	

County of Winnebago, Illinois

Specialty Courts Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 25,000	\$ 46,165	\$ 21,165
Investment income	-	2	2
	<u>25,000</u>	<u>46,167</u>	<u>\$ 21,167</u>
Expenditures, Current			
Judicial:			
Personnel	12,000	10,732	(1,268)
Supplies and services	8,000	-	(8,000)
	<u>20,000</u>	<u>10,732</u>	<u>(9,268)</u>
Total expenditures, current	<u>20,000</u>	<u>10,732</u>	<u>(9,268)</u>
Net change in fund balance	<u>\$ 5,000</u>	35,435	<u>\$ 30,435</u>
Fund Balance, Beginning		<u>38,354</u>	
Fund Balance, Ending		<u>\$ 73,789</u>	

County of Winnebago, Illinois

Sheriff Commissary Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 3,000,000	\$ 2,907,877	\$ (92,123)
Total revenues	<u>3,000,000</u>	<u>2,907,877</u>	<u>(92,123)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>1,750,000</u>	<u>1,687,386</u>	<u>(62,614)</u>
Total expenditures, current	<u>1,750,000</u>	<u>1,687,386</u>	<u>(62,614)</u>
Net change in fund balance	<u>\$ 1,250,000</u>	1,220,491	<u>\$ (29,509)</u>
Fund Balance, Beginning		<u>1,693,265</u>	
Fund Balance, Ending		<u>\$ 2,913,756</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Charges for services	\$ 22,000	\$ 17,859	\$ (4,141)
Investment income	-	1	1
Total revenues	<u>22,000</u>	<u>17,860</u>	<u>(4,140)</u>
Expenditures, Current			
None	-	-	-
Excess of revenues over (under) expenditures	<u>22,000</u>	<u>17,860</u>	<u>(4,140)</u>
Other Financing Sources (Uses)			
Transfers out	<u>(47,000)</u>	<u>(40,000)</u>	<u>7,000</u>
Total other financing sources (uses)	<u>(47,000)</u>	<u>(40,000)</u>	<u>7,000</u>
Net change in fund balance	<u>\$ (25,000)</u>	<u>(22,140)</u>	<u>\$ 2,860</u>
Fund Balance, Beginning		<u>24,078</u>	
Fund Balance, Ending		<u>\$ 1,938</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Charges for services	\$ 6,000	\$ 2,412	\$ (3,588)
Total revenues	<u>6,000</u>	<u>2,412</u>	<u>(3,588)</u>
Expenditures, Current			
Public safety:			
Supplies and services	<u>4,000</u>	<u>5,885</u>	<u>1,885</u>
Total expenditures, current	<u>4,000</u>	<u>5,885</u>	<u>1,885</u>
Net change in fund balance	<u>\$ 2,000</u>	(3,473)	<u>\$ (5,473)</u>
Fund Balance, Beginning		<u>7,799</u>	
Fund Balance, Ending		<u>\$ 4,326</u>	

County of Winnebago, Illinois

Rebuild IL Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Intergovernmental	\$ 3,148,000	\$ 2,062,052	\$ (1,085,948)
Investment Income	-	162	162
	<u>3,148,000</u>	<u>2,062,214</u>	<u>(1,085,786)</u>
Expenditures, Current			
Highway and streets:			
Personnel	-	6,385	6,385
	<u>-</u>	<u>6,385</u>	<u>6,385</u>
Capital Outlay			
	<u>1,864,000</u>	<u>2,055,828</u>	<u>191,828</u>
Total expenditures	<u>1,864,000</u>	<u>2,062,213</u>	<u>198,213</u>
Excess of revenues over (under) expenditures	<u>1,284,000</u>	<u>1</u>	<u>(1,283,999)</u>
Net change in fund balance	<u>\$ 1,284,000</u>	<u>1</u>	<u>\$ (1,283,999)</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ 1</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Other taxes	\$ 13,000,000	\$ 16,578,016	\$ 3,578,016
Investment Income	-	290	290
	<u>13,000,000</u>	<u>16,578,306</u>	<u>3,578,306</u>
Expenditures, Current			
Health and welfare:			
Personnel	1,000	-	(1,000)
Supplies and services	9,021,759	1,087,161	(7,934,598)
	<u>9,022,759</u>	<u>1,087,161</u>	<u>(7,935,598)</u>
Total expenditures, current	<u>9,022,759</u>	<u>1,087,161</u>	<u>(7,935,598)</u>
Net change in fund balance	<u>\$ 3,977,241</u>	15,491,145	<u>\$ 11,513,904</u>
Fund Balance, Beginning		<u>3,620,703</u>	
Fund Balance, Ending		<u>\$ 19,111,848</u>	

County of Winnebago, Illinois

Emergency Rental Assistance Program I
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ -	\$ 8,376,029	\$ 3,526,763	\$ (4,849,266)
Investment Income	-	-	160	160
Total revenues	-	8,376,029	3,526,923	(4,849,106)
Expenditures, Current				
General government:				
Personnel	-	521,322	190,019	(331,303)
Supplies and services	-	7,834,707	3,315,204	(4,519,503)
Total expenditures, current	-	8,356,029	3,505,223	(4,850,806)
Capital Outlay	-	20,000	21,700	1,700
Total expenditures	-	8,376,029	3,526,923	(4,849,106)
Excess of revenues over (under) expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

County of Winnebago, Illinois

Emergency Rental Assistance Program II
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Intergovernmental	\$ -	\$ 2,651,023	\$ -	\$ (2,651,023)
Investment Income	-	-	43	43
Total revenues	<u>-</u>	<u>2,651,023</u>	<u>43</u>	<u>(2,651,023)</u>
Expenditures, Current				
General government:				
Personnel	-	397,653	-	(397,653)
Supplies and services	-	2,253,370	-	(2,253,370)
Total expenditures, current	<u>-</u>	<u>2,651,023</u>	<u>-</u>	<u>(2,651,023)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>43</u>	<u>\$ -</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 43</u>	

Debt Service Funds

County of Winnebago, Illinois

Debt Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County of Winnebago, IllinoisCombining Balance Sheet -
Nonmajor Debt Service Funds
September 30, 2021

	2010 Debt Certificate Fund	2012A General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund	2012D General Obligation Refunding Bonds Fund	2013A Series Refunding Bonds Fund
Assets					
Cash and investments	\$ 4,699	\$ 17,470	\$ 260,300	\$ 1,061,575	\$ 3,409,225
Total assets	<u>\$ 4,699</u>	<u>\$ 17,470</u>	<u>\$ 260,300</u>	<u>\$ 1,061,575</u>	<u>\$ 3,409,225</u>
Liabilities and Fund Balances					
Liabilities					
None	-	-	-	-	-
Fund Balances					
Restricted for debt service	4,699	17,470	260,300	1,061,575	3,409,225
Total fund balances	<u>4,699</u>	<u>17,470</u>	<u>260,300</u>	<u>1,061,575</u>	<u>3,409,225</u>
Total liabilities and fund balances	<u>\$ 4,699</u>	<u>\$ 17,470</u>	<u>\$ 260,300</u>	<u>\$ 1,061,575</u>	<u>\$ 3,409,225</u>

2013B Series Refunding Bonds Fund	2016A Refunding Bonds Fund	2016D Refunding Bonds Fund	2016E General Obligation Refunding Bonds Fund	2017A General Obligation Debt Certificates Fund	2017B General Obligation Refunding Bonds Fund	2017C General Obligation Refunding Bonds Fund	2018 Pension Bonds Fund
\$ 967,600	\$ 49,700	\$ 320,500	\$ 328,225	\$ 750	\$ 710,975	\$ 812,675	\$ 1,093,019
<u>\$ 967,600</u>	<u>\$ 49,700</u>	<u>\$ 320,500</u>	<u>\$ 328,225</u>	<u>\$ 750</u>	<u>\$ 710,975</u>	<u>\$ 812,675</u>	<u>\$ 1,093,019</u>
-	-	-	-	-	-	-	-
967,600	49,700	320,500	328,225	750	710,975	812,675	1,093,019
967,600	49,700	320,500	328,225	750	710,975	812,675	1,093,019
<u>\$ 967,600</u>	<u>\$ 49,700</u>	<u>\$ 320,500</u>	<u>\$ 328,225</u>	<u>\$ 750</u>	<u>\$ 710,975</u>	<u>\$ 812,675</u>	<u>\$ 1,093,019</u>

2020A General Obligation Debt Certificates Fund	2020B General Obligation Refunding Bonds Fund	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	Total
\$ 67,143	\$ 210,500	\$ 433,935	\$ 168,593	\$ 9,916,884
<u>\$ 67,143</u>	<u>\$ 210,500</u>	<u>\$ 433,935</u>	<u>\$ 168,593</u>	<u>\$ 9,916,884</u>
-	-	-	-	-
67,143	210,500	433,935	168,593	9,916,884
<u>67,143</u>	<u>210,500</u>	<u>433,935</u>	<u>168,593</u>	<u>9,916,884</u>
<u>\$ 67,143</u>	<u>\$ 210,500</u>	<u>\$ 433,935</u>	<u>\$ 168,593</u>	<u>\$ 9,916,884</u>

County of Winnebago, Illinois

 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 Nonmajor Debt Service Funds
 Year Ended September 30, 2021

	2010 Debt Certificate Fund	2012A General Obligation Refunding Bonds Fund	2012C General Obligation Refunding Bonds Fund	2012D General Obligation Refunding Bonds Fund	2012E Debt Certificate Fund	2012F Debt Certificate Fund
Revenues						
Taxes	\$ -	\$ 18,060	\$ 275,777	\$ -	\$ 327,503	\$ -
Other	4,699	-	-	-	-	-
Total revenues	<u>4,699</u>	<u>18,060</u>	<u>275,777</u>	<u>-</u>	<u>327,503</u>	<u>-</u>
Expenditures, Current						
None	-	-	-	-	-	-
Expenditures, Debt Service						
Bond principal	-	55,120	235,000	990,000	305,000	310,000
Interest and fiscal charges	-	2,940	34,553	78,428	22,503	62,300
Total expenditures	<u>-</u>	<u>58,060</u>	<u>269,553</u>	<u>1,068,428</u>	<u>327,503</u>	<u>372,300</u>
Excess of revenues over expenditures	<u>4,699</u>	<u>(40,000)</u>	<u>6,224</u>	<u>(1,068,428)</u>	<u>-</u>	<u>(372,300)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,085,535	-	432,544
Transfers out	-	-	-	-	-	(432,544)
Issuance of refunding bonds	-	-	-	-	-	-
Premium on general obligation debt	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,085,535</u>	<u>-</u>	<u>-</u>
Net change in fund balances	4,699	(40,000)	6,224	17,107	-	(372,300)
Fund Balances, Beginning	<u>-</u>	<u>57,470</u>	<u>254,076</u>	<u>1,044,468</u>	<u>-</u>	<u>372,300</u>
Fund Balances, Ending	<u>\$ 4,699</u>	<u>\$ 17,470</u>	<u>\$ 260,300</u>	<u>\$ 1,061,575</u>	<u>\$ -</u>	<u>\$ -</u>

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
\$ -	\$ -	\$ -	\$ 709,223	\$ 339,744	\$ 389,450	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	709,223	339,744	389,450	-	-	-
-	-	-	-	-	-	-	-	-
120,000	2,750,000	895,000	550,000	255,000	325,000	-	440,000	-
25,628	1,117,628	93,528	159,728	85,172	64,450	100,150	118,350	657,200
145,628	3,867,628	988,528	709,728	340,172	389,450	100,150	558,350	657,200
(145,628)	(3,867,628)	(988,528)	(505)	(428)	-	(100,150)	(558,350)	(657,200)
164,445	3,933,878	1,006,056	-	-	-	100,150	376,000	656,450
(166,800)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,355)	3,933,878	1,006,056	-	-	-	100,150	376,000	656,450
(147,983)	66,250	17,528	(505)	(428)	-	-	(182,350)	(750)
147,983	3,342,975	950,072	505	428	-	49,700	502,850	328,975
\$ -	\$ 3,409,225	\$ 967,600	\$ -	\$ -	\$ -	\$ 49,700	\$ 320,500	\$ 328,225

2017A General Obligation Debt Certificates Fund	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	2021A General Obligation Refunding Bonds Fund	2021B General Obligation Refunding Bonds Fund	Total
\$ 419,900	\$ -	\$ -	\$ -	\$ -	\$ 106,956	\$ -	\$ -	\$ 2,586,613
-	-	-	-	-	-	-	-	4,699
419,900	-	-	-	-	106,956	-	-	2,591,312
-	-	-	-	-	-	-	-	-
415,000	680,000	645,000	345,000	-	170,000	4,010,000	1,560,000	15,055,120
4,150	42,900	312,550	1,370,996	127,732	95,536	111,930	63,483	4,751,835
419,150	722,900	957,550	1,715,996	127,732	265,536	4,121,930	1,623,483	19,806,955
750	(722,900)	(957,550)	(1,715,996)	(127,732)	(158,580)	(4,121,930)	(1,623,483)	(17,215,643)
-	716,077	941,248	1,776,037	130,250	-	432,544	166,800	11,918,014
-	-	-	-	-	-	-	-	(599,344)
-	-	-	-	-	-	3,485,000	1,365,000	4,850,000
-	-	-	-	-	-	638,321	260,276	898,597
-	716,077	941,248	1,776,037	130,250	-	4,555,865	1,792,076	17,067,267
750	(6,823)	(16,302)	60,041	2,518	(158,580)	433,935	168,593	(148,376)
-	717,798	828,977	1,032,978	64,625	369,080	-	-	10,065,260
\$ 750	\$ 710,975	\$ 812,675	\$ 1,093,019	\$ 67,143	\$ 210,500	\$ 433,935	\$ 168,593	\$ 9,916,884

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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 58,060	\$ 18,060	\$ (40,000)
Total revenues	<u>58,060</u>	<u>18,060</u>	<u>(40,000)</u>
Expenditures, Debt Service			
Bond principal	55,120	55,120	-
Interest and fiscal charges	<u>2,940</u>	<u>2,940</u>	<u>-</u>
Total expenditures, debt service	<u>58,060</u>	<u>58,060</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(40,000)</u>	<u>\$ (40,000)</u>
Fund Balance, Beginning		<u>57,470</u>	
Fund Balance, Ending		<u>\$ 17,470</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 275,777	\$ 275,777	\$ -
Total revenues	<u>275,777</u>	<u>275,777</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	235,000	235,000	-
Interest and fiscal charges	<u>34,553</u>	<u>34,553</u>	<u>-</u>
Total expenditures, debt service	<u>269,553</u>	<u>269,553</u>	<u>-</u>
Net change in fund balance	<u>\$ 6,224</u>	6,224	<u>\$ -</u>
Fund Balance, Beginning		<u>254,076</u>	
Fund Balance, Ending		<u>\$ 260,300</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	990,000	990,000	-
Interest and fiscal charges	78,428	78,428	-
Total expenditures, debt service	<u>1,068,428</u>	<u>1,068,428</u>	<u>-</u>
Excess of revenues (under) expenditures	<u>(1,068,428)</u>	<u>(1,068,428)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	1,085,535	1,085,535	-
Total other financing sources (uses)	<u>1,085,535</u>	<u>1,085,535</u>	<u>-</u>
Net change in fund balance	<u>\$ 17,107</u>	17,107	<u>\$ -</u>
Fund Balance, Beginning		<u>1,044,468</u>	
Fund Balance, Ending		<u>\$ 1,061,575</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 327,503	\$ 327,503	\$ -
Total revenues	<u>327,503</u>	<u>327,503</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	305,000	305,000	-
Interest and fiscal charges	<u>22,503</u>	<u>22,503</u>	<u>-</u>
Total expenditures, debt service	<u>327,503</u>	<u>327,503</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2012F Debt Certificate Fund

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

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	310,000	310,000	-
Interest and fiscal charges	<u>120,644</u>	<u>62,300</u>	<u>(58,344)</u>
Total expenditures, debt service	<u>430,644</u>	<u>372,300</u>	<u>(58,344)</u>
Excess of revenues over (under) expenditures	<u>(430,644)</u>	<u>(372,300)</u>	<u>58,344</u>
Other Financing Sources (Uses)			
Transfers in	432,644	432,544	(100)
Transfers (out)	<u>(428)</u>	<u>(432,544)</u>	<u>(432,116)</u>
Total other financing sources (uses)	<u>432,216</u>	<u>-</u>	<u>(432,216)</u>
Net change in fund balance	<u>\$ 1,572</u>	<u>(372,300)</u>	<u>\$ (373,872)</u>
Fund Balance, Beginning		<u>372,300</u>	
Fund Balance, Ending		<u>\$ -</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	120,000	120,000	-
Interest and fiscal charges	48,600	25,628	(22,972)
Total expenditures, debt service	168,600	145,628	(22,972)
Excess of revenues over (under) expenditures	(168,600)	(145,628)	22,972
Other Financing Sources (Uses)			
Transfers in	164,445	164,445	-
Transfers (out)	(428)	(166,800)	(166,372)
Total other financing sources (uses)	164,017	(2,355)	(166,372)
Net change in fund balance	<u>\$ (4,583)</u>	(147,983)	<u>\$ (143,400)</u>
Fund Balance, Beginning		147,983	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013A Series Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	2,750,000	2,750,000	-
Interest and fiscal charges	1,117,628	1,117,628	-
Total expenditures, debt service	3,867,628	3,867,628	-
Excess of revenues (under) expenditures	(3,867,628)	(3,867,628)	-
Other Financing Sources (Uses)			
Transfers in	-	3,933,878	3,933,878
Total other financing sources (uses)	-	3,933,878	3,933,878
Net change in fund balance	<u>\$ (3,867,628)</u>	66,250	<u>\$ 3,933,878</u>
Fund Balance, Beginning		<u>3,342,975</u>	
Fund Balance, Ending		<u>\$ 3,409,225</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	895,000	895,000	-
Interest and fiscal charges	93,528	93,528	-
Total expenditures, debt service	988,528	988,528	-
Excess of revenues over (under) expenditures	(988,528)	(988,528)	-
Other Financing Sources (Uses)			
Transfers in	1,006,056	1,006,056	-
Total other financing sources (uses)	1,006,056	1,006,056	-
Net change in fund balance	<u>\$ 17,528</u>	17,528	<u>\$ -</u>
Fund Balance, Beginning		950,072	
Fund Balance, Ending		<u>\$ 967,600</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 709,223	\$ 709,223	\$ -
Total revenues	<u>709,223</u>	<u>709,223</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	550,000	550,000	-
Interest and fiscal charges	<u>159,728</u>	<u>159,728</u>	<u>-</u>
Total expenditures, debt service	<u>709,728</u>	<u>709,728</u>	<u>-</u>
Net change in fund balance	<u>\$ (505)</u>	(505)	<u>\$ -</u>
Fund Balance, Beginning		<u>505</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2013E Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 339,744	\$ 339,744	\$ -
Total revenues	<u>339,744</u>	<u>339,744</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	255,000	255,000	-
Interest and fiscal charges	<u>85,172</u>	<u>85,172</u>	<u>-</u>
Total expenditures, debt service	<u>340,172</u>	<u>340,172</u>	<u>-</u>
Net change in fund balance	<u>\$ (428)</u>	<u>(428)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>428</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2015A Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 389,450	\$ 389,450	\$ -
Total revenues	<u>389,450</u>	<u>389,450</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	325,000	325,000	-
Interest and fiscal charges	<u>64,450</u>	<u>64,450</u>	<u>-</u>
Total expenditures, debt service	<u>389,450</u>	<u>389,450</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ -</u>	

County of Winnebago, Illinois

2016A Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

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

County of Winnebago, Illinois

2016D Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond Principal	440,000	440,000	-
Interest and fiscal charges	118,350	118,350	-
Total expenditures, debt service	558,350	558,350	-
Excess of revenues over (under) expenditures	(558,350)	(558,350)	-
Other Financing Sources (Uses)			
Transfers in	376,000	376,000	-
Total other financing sources (uses)	376,000	376,000	-
Net change in fund balance	<u>\$ (182,350)</u>	(182,350)	<u>\$ -</u>
Fund Balance, Beginning		502,850	
Fund Balance, Ending		<u>\$ 320,500</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Interest and fiscal charges	657,200	657,200	-
Total expenditures, debt service	657,200	657,200	-
Excess of revenues over (under) expenditures	(657,200)	(657,200)	-
Other Financing Sources (Uses)			
Transfers in	656,450	656,450	-
Total other financing sources (uses)	656,450	656,450	-
Net change in fund balance	<u>\$ (750)</u>	(750)	<u>\$ -</u>
Fund Balance, Beginning		<u>328,975</u>	
Fund Balance, Ending		<u>\$ 328,225</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
Taxes	\$ 419,900	\$ 419,900	\$ -
Total revenues	<u>419,900</u>	<u>419,900</u>	<u>-</u>
Expenditures, Debt Service			
Bond principal	415,000	415,000	-
Interest and fiscal charges	<u>4,900</u>	<u>4,150</u>	<u>(750)</u>
Total expenditures, debt service	<u>419,900</u>	<u>419,150</u>	<u>(750)</u>
Net change in fund balance	<u>\$ -</u>	750	<u>\$ 750</u>
Fund Balance, Beginning		<u>-</u>	
Fund Balance, Ending		<u>\$ 750</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, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	680,000	680,000	-
Interest and fiscal charges	42,900	42,900	-
Total expenditures, debt service	<u>722,900</u>	<u>722,900</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(722,900)</u>	<u>(722,900)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	<u>716,000</u>	<u>716,077</u>	<u>77</u>
Total other financing sources (uses)	<u>716,000</u>	<u>716,077</u>	<u>77</u>
Net change in fund balance	<u>\$ (6,900)</u>	<u>(6,823)</u>	<u>\$ 77</u>
Fund Balance, Beginning		<u>717,798</u>	
Fund Balance, Ending		<u>\$ 710,975</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	645,000	645,000	-
Interest and fiscal charges	312,550	312,550	-
Total expenditures, debt service	957,550	957,550	-
Excess of revenues over (under) expenditures	(957,550)	(957,550)	-
Other Financing Sources (Uses)			
Transfers in	941,248	941,248	-
Total other financing sources (uses)	941,248	941,248	-
Net change in fund balance	<u>\$ (16,302)</u>	<u>(16,302)</u>	<u>\$ -</u>
Fund Balance, Beginning		<u>828,977</u>	
Fund Balance, Ending		<u>\$ 812,675</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Bond principal	345,000	345,000	-
Interest and fiscal charges	1,370,997	1,370,996	(1)
Total expenditures, debt service	1,715,997	1,715,996	(1)
Excess of revenues over (under) expenditures	(1,715,997)	(1,715,996)	1
Other Financing Sources (Uses)			
Transfers in	1,776,037	1,776,037	-
Total other financing sources (uses)	1,776,037	1,776,037	-
Net change in fund balance	<u>\$ 60,040</u>	60,041	<u>\$ 1</u>
Fund Balance, Beginning		<u>1,032,978</u>	
Fund Balance, Ending		<u>\$ 1,093,019</u>	

County of Winnebago, Illinois

2020A General Obligation Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
None	\$ -	\$ -	\$ -
Expenditures, Debt Service			
Interest and fiscal charges	127,732	127,732	-
Total expenditures, debt service	127,732	127,732	-
Excess of revenues over (under) expenditures	(127,732)	(127,732)	-
Other Financing Sources (Uses)			
Transfers in	130,250	130,250	-
Total other financing sources (uses)	130,250	130,250	-
Net change in fund balance	<u>\$ 2,518</u>	2,518	<u>\$ -</u>
Fund Balance, Beginning		64,625	
Fund Balance, Ending		<u>\$ 67,143</u>	

County of Winnebago, Illinois

2020B General Obligation Refunding Bonds Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Revenues			
Taxes	\$ -	\$ 106,956	\$ 106,956
Total revenues	-	106,956	106,956
Expenditures, Debt Service			
Bond principal	170,000	170,000	-
Interest and fiscal charges	95,536	95,536	-
Total expenditures, debt service	265,536	265,536	-
Excess of revenues over (under) expenditures	(265,536)	(158,580)	106,956
Net change in fund balance	<u>\$ (265,536)</u>	(158,580)	<u>\$ 106,956</u>
Fund Balance, Beginning		<u>369,080</u>	
Fund Balance, Ending		<u>\$ 210,500</u>	

Capital Projects Funds

County of Winnebago, Illinois

Capital Projects Funds

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

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

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

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

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

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

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

County of Winnebago, IllinoisCombining Balance Sheet -
Nonmajor Capital Projects Funds
September 30, 2021

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Assets			
Cash and investments	\$ 3,319,454	\$ 281,772	\$ 522,088
Receivable from other governments	1,301,666	-	-
Long-term receivable	904,391	-	-
Total assets	<u>\$ 5,525,511</u>	<u>\$ 281,772</u>	<u>\$ 522,088</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 370,944	\$ -	\$ -
Total liabilities	<u>370,944</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue	904,391	-	-
Total deferred inflows of resources	<u>904,391</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>1,275,335</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted for capital projects	-	281,772	522,088
Assigned for capital projects	4,250,176	-	-
Total fund balances	<u>4,250,176</u>	<u>281,772</u>	<u>522,088</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,525,511</u>	<u>\$ 281,772</u>	<u>\$ 522,088</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Total
\$ 55,809	\$ 2,671,558	\$ -	\$ 6,850,681
-	-	-	1,301,666
-	-	-	904,391
<u>\$ 55,809</u>	<u>\$ 2,671,558</u>	<u>\$ -</u>	<u>\$ 9,056,738</u>
\$ -	\$ 38,153	\$ -	\$ 409,097
-	38,153	-	409,097
-	-	-	904,391
-	-	-	904,391
-	38,153	-	1,313,488
55,809	-	-	859,669
-	2,633,405	-	6,883,581
55,809	2,633,405	-	7,743,250
<u>\$ 55,809</u>	<u>\$ 2,671,558</u>	<u>\$ -</u>	<u>\$ 9,056,738</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

Year Ended September 30, 2021

	Host Fee Fund	2012F Alternate Revenue Bonds Fund	2012G Alternate Revenue Bonds Fund
Revenues			
Charges for services	\$ 4,903,408	\$ -	\$ -
Investment income	142	10	18
Other	68,083	-	-
Total revenues	<u>4,971,633</u>	<u>10</u>	<u>18</u>
Expenditures, Current			
General government	<u>645,802</u>	<u>-</u>	<u>-</u>
Total expenditures, current	<u>645,802</u>	<u>-</u>	<u>-</u>
Debt Service			
Principal	<u>1,930,312</u>	<u>-</u>	<u>-</u>
Capital Outlay			
	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,576,114</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>2,395,519</u>	<u>10</u>	<u>18</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	<u>(3,394,445)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,394,445)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(998,926)	10	18
Fund Balances, Beginning	<u>5,249,102</u>	<u>281,762</u>	<u>522,070</u>
Fund Balances, Ending	<u>\$ 4,250,176</u>	<u>\$ 281,772</u>	<u>\$ 522,088</u>

2015A Project Fund	Capital Projects Fund	2020A Project Fund	Total
\$ -	\$ -	\$ -	\$ 4,903,408
16,125	50	-	16,345
-	-	-	68,083
<u>16,125</u>	<u>50</u>	<u>-</u>	<u>4,987,836</u>
-	164,309	-	810,111
-	164,309	-	810,111
-	-	-	1,930,312
-	334,212	2,862,343	3,196,555
-	498,521	2,862,343	5,936,978
16,125	(498,471)	(2,862,343)	(949,142)
-	3,000,000	-	3,000,000
-	-	-	(3,394,445)
-	3,000,000	-	(394,445)
16,125	2,501,529	(2,862,343)	(1,343,587)
39,684	131,876	2,862,343	9,086,837
<u>\$ 55,809</u>	<u>\$ 2,633,405</u>	<u>\$ -</u>	<u>\$ 7,743,250</u>

County of Winnebago, Illinois

Host Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Charges for services	\$ 4,300,000	\$ 4,300,000	\$ 4,903,408	\$ 603,408
Investment income	-	-	142	142
Other	80,000	80,000	68,083	(11,917)
Total revenues	<u>4,380,000</u>	<u>4,380,000</u>	<u>4,971,633</u>	<u>591,633</u>
Expenditures, Current				
General government:				
Supplies and services	<u>2,460,000</u>	<u>2,460,000</u>	<u>645,802</u>	<u>(1,814,198)</u>
Total expenditures, current	<u>2,460,000</u>	<u>2,460,000</u>	<u>645,802</u>	<u>(1,814,198)</u>
Debt Service				
Principal	<u>1,525,312</u>	<u>1,525,312</u>	<u>1,930,312</u>	<u>405,000</u>
Total expenditures	<u>3,985,312</u>	<u>3,985,312</u>	<u>2,576,114</u>	<u>(1,409,198)</u>
Excess of revenues over (under) expenditures	<u>394,688</u>	<u>394,688</u>	<u>2,395,519</u>	<u>2,000,831</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,000,000)</u>	<u>(4,000,000)</u>	<u>(3,394,445)</u>	<u>605,555</u>
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>(4,000,000)</u>	<u>(3,394,445)</u>	<u>605,555</u>
Net change in fund balance	<u>\$ (605,312)</u>	<u>\$ (3,605,312)</u>	<u>(998,926)</u>	<u>\$ 2,606,386</u>
Fund Balance, Beginning			<u>5,249,102</u>	
Fund Balance, Ending			<u>\$ 4,250,176</u>	

County of Winnebago, Illinois

Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended September 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues				
Investment Income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>
Expenditures, Current				
General government:				
Supplies and Services	<u>-</u>	<u>782,000</u>	<u>164,309</u>	<u>(617,691)</u>
Capital Outlay	<u>135,000</u>	<u>2,353,000</u>	<u>334,212</u>	<u>(2,018,788)</u>
Total expenditures	<u>135,000</u>	<u>3,135,000</u>	<u>498,521</u>	<u>(2,636,479)</u>
Excess of revenues over (under) expenditures	<u>(135,000)</u>	<u>(3,135,000)</u>	<u>(498,471)</u>	<u>2,636,529</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (135,000)</u>	<u>\$ (135,000)</u>	<u>2,501,529</u>	<u>\$ 2,636,529</u>
Fund Balance, Beginning			<u>131,876</u>	
Fund Balance, Ending			<u>\$ 2,633,405</u>	

County of Winnebago, Illinois

2020A Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual

Year Ended September 30, 2021

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Revenues			
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures, Current			
None	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	<u>-</u>	<u>2,862,343</u>	<u>2,862,343</u>
Total expenditures	<u>-</u>	<u>2,862,343</u>	<u>2,862,343</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(2,862,343)</u>	<u>(2,862,343)</u>
Other Financing Sources (Uses)			
Transfers (out)	<u>(3,200,000)</u>	<u>-</u>	<u>3,200,000</u>
Total other financing sources (uses)	<u>(3,200,000)</u>	<u>-</u>	<u>3,200,000</u>
Net change in fund balance	<u><u>\$ (3,200,000)</u></u>	<u>(2,862,343)</u>	<u><u>\$ 337,657</u></u>
Fund Balance, Beginning		<u>2,862,343</u>	
Fund Balance, Ending		<u><u>\$ -</u></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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues				
Charges for services	\$ 10,990,000	\$ 10,990,000	\$ 11,206,753	\$ 216,753
Intergovernmental charges for services	-	-	817,909	817,909
Other	-	-	3,109	3,109
Total operating revenues	<u>10,990,000</u>	<u>10,990,000</u>	<u>12,027,771</u>	<u>1,037,771</u>
Operating Expenses				
Personnel	8,529,536	8,529,536	6,708,341	(1,821,195)
Supplies and services	<u>9,068,537</u>	<u>9,068,537</u>	<u>8,617,914</u>	<u>(450,623)</u>
Total operating expenses	<u>17,598,073</u>	<u>17,598,073</u>	<u>15,326,255</u>	<u>(2,271,818)</u>
Operating income (loss)	<u>(6,608,073)</u>	<u>(6,608,073)</u>	<u>(3,298,484)</u>	<u>3,309,589</u>
Nonoperating Revenues (Expenses)				
Property taxes	1,900,000	1,900,000	1,907,541	7,541
Interest expense	<u>(9,339)</u>	<u>(9,339)</u>	<u>3,098</u>	<u>12,437</u>
Total nonoperating revenues (expenses)	<u>1,890,661</u>	<u>1,890,661</u>	<u>1,910,639</u>	<u>19,978</u>
Net income (loss), budgetary basis	<u>\$ (4,717,412)</u>	<u>\$ (4,717,412)</u>	<u>(1,387,845)</u>	<u>\$ 3,329,567</u>
Adjustments to GAAP Basis				
Depreciation			<u>(383,422)</u>	
Total adjustments to GAAP basis			<u>(383,422)</u>	
Net income (loss), GAAP basis			<u>(1,771,267)</u>	
Net Position, Beginning			<u>1,987,190</u>	
Total Net Position, Ending			<u>\$ 215,923</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, 2021

	Original and Final Budget	Actual	Variance With Final Budget - Over (Under)
Operating Revenues			
Charges for services	\$ 543,000	\$ 571,716	\$ 28,716
Other	79,000	1,163	(77,837)
Total operating revenues	<u>622,000</u>	<u>572,879</u>	<u>(49,121)</u>
Operating Expenses			
Supplies and services	<u>230,880</u>	<u>231,399</u>	<u>519</u>
Total operating expenses	<u>230,880</u>	<u>231,399</u>	<u>519</u>
Operating Income	<u>391,120</u>	<u>341,480</u>	<u>(49,640)</u>
Nonoperating Revenues (Expenses)			
Investment income	<u>-</u>	<u>47</u>	<u>47</u>
Total nonoperating revenues (expenses)	<u>-</u>	<u>47</u>	<u>47</u>
Income before transfers	<u>391,120</u>	<u>341,527</u>	<u>(49,593)</u>
Transfers			
Transfers (out)	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Total transfers	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net income, budgetary basis	<u>\$ 741,120</u>	691,527	<u>\$ (49,593)</u>
Adjustments to GAAP Basis			
Depreciation		<u>(223,809)</u>	
Total adjustments to GAAP basis		<u>(223,809)</u>	
Net income, GAAP basis		467,718	
Total Net Position, Beginning		<u>3,378,579</u>	
Total Net Position, Ending		<u>\$ 3,846,297</u>	

Internal Service Funds

County of Winnebago, Illinois

Internal Service Funds

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

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

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

County of Winnebago, Illinois

Combining Balance Sheet

Internal Service Funds

September 30, 2021

	Central Services Fund	Health Insurance Fund	Total
Assets			
Current Assets			
Cash and investments	\$ 746,592	\$ 9,364,189	\$ 10,110,781
Receivables, net	-	87,133	87,133
Receivable from other governments	1,734	-	1,734
Prepaid items	-	183,508	183,508
Total current assets	<u>748,326</u>	<u>9,634,830</u>	<u>10,383,156</u>
Noncurrent Assets			
Capital assets being depreciated, net of accumulated depreciation	<u>33,483</u>	<u>-</u>	<u>33,483</u>
Total noncurrent assets	<u>33,483</u>	<u>-</u>	<u>33,483</u>
Total assets	<u>\$ 781,809</u>	<u>\$ 9,634,830</u>	<u>\$ 10,416,639</u>
Liabilities			
Current Liabilities			
Accounts payable	\$ 23,482	\$ 1,268,261	\$ 1,291,743
Claims payable	-	1,344,323	1,344,323
Total current liabilities	<u>23,482</u>	<u>2,612,584</u>	<u>2,636,066</u>
Net Position			
Net investment in capital assets	33,483	-	33,483
Unrestricted	<u>724,844</u>	<u>7,022,246</u>	<u>7,747,090</u>
Total net position	<u>758,327</u>	<u>7,022,246</u>	<u>7,780,573</u>
Total liabilities and net position	<u>\$ 781,809</u>	<u>\$ 9,634,830</u>	<u>\$ 10,416,639</u>

County of Winnebago, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Service Funds

Year Ended September 30, 2021

	Central Services Fund	Health Insurance Fund	Total
Operating Revenues			
Charges for services	\$ 608,980	\$ 18,094,843	\$ 18,703,823
Other	14,982	1,134,280	1,149,262
Total operating revenues	<u>623,962</u>	<u>19,229,123</u>	<u>19,853,085</u>
Operating Expenses			
Supplies and services	543,043	17,969,706	18,512,749
Depreciation	19,987	-	19,987
Total operating expenses	<u>563,030</u>	<u>17,969,706</u>	<u>18,532,736</u>
Operating income	<u>60,932</u>	<u>1,259,417</u>	<u>1,320,349</u>
Nonoperating Revenues (Expenses)			
Investment income	<u>24</u>	<u>313</u>	<u>337</u>
Net nonoperating revenues (expenses)	<u>24</u>	<u>313</u>	<u>337</u>
Net increase in net position	<u>60,956</u>	<u>1,259,730</u>	<u>1,320,686</u>
Total Net Position, Beginning	<u>697,371</u>	<u>5,762,516</u>	<u>6,459,887</u>
Total Net Position, Ending	<u>\$ 758,327</u>	<u>\$ 7,022,246</u>	<u>\$ 7,780,573</u>

County of Winnebago, Illinois

Combining Statement of Cash Flows

Internal Service Funds

Year Ended September 30, 2021

	Central Services Fund	Health Insurance Fund	Total
Cash Flows From Operating Activities			
Cash receipts from users	\$ 624,628	\$ 3,832,040	\$ 4,456,668
Receipts from interfund activities	-	14,639,858	14,639,858
Cash receipts from others	-	1,134,280	1,134,280
Cash paid to vendors	<u>(555,527)</u>	<u>(17,853,980)</u>	<u>(18,409,507)</u>
Net cash from operating activities	<u>69,101</u>	<u>1,752,198</u>	<u>1,821,299</u>
Cash Flows From Investing Activities			
Interest income	<u>24</u>	<u>313</u>	<u>337</u>
Net cash from investing activities	<u>24</u>	<u>313</u>	<u>337</u>
Net increase in cash and cash equivalents	69,125	1,752,511	1,821,636
Cash and Cash Equivalents, Beginning	<u>677,467</u>	<u>7,611,678</u>	<u>8,289,145</u>
Cash and Cash Equivalents, Ending	<u>\$ 746,592</u>	<u>\$ 9,364,189</u>	<u>\$ 10,110,781</u>
Reconciliation of Operating Income to Net Cash From Operating Activities			
Operating income	\$ 60,932	\$ 1,259,417	\$ 1,320,349
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	19,987	-	19,987
Changes in assets and liabilities:			
Accounts receivable	666	377,055	377,721
Prepays	-	(40,025)	(40,025)
Accounts payable	(12,484)	392,852	380,368
Claims payable	-	(67,779)	(67,779)
Unearned revenue	<u>-</u>	<u>(169,322)</u>	<u>(169,322)</u>
Total adjustments	<u>8,169</u>	<u>492,781</u>	<u>500,950</u>
Net cash from operating activities	<u>\$ 69,101</u>	<u>\$ 1,752,198</u>	<u>\$ 1,821,299</u>

County of Winnebago, Illinois

Central Services Fund

Schedule of Revenues, Expenses and Changes in Net Position -

Budget and Actual

Year Ended September 30, 2021

	<u>Central Stores Department</u>		<u>Car Pool Department</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Operating Revenues				
Charges for services	\$ 257,000	\$ 295,015	\$ 70,000	\$ 52,426
Other	-	32	-	14,950
Total operating revenues	<u>257,000</u>	<u>295,047</u>	<u>70,000</u>	<u>67,376</u>
Operating Expenses				
Supplies and services	264,500	272,033	50,000	24,957
Depreciation and amortization	-	-	17,000	19,987
Total operating expenses	<u>264,500</u>	<u>272,033</u>	<u>67,000</u>	<u>44,944</u>
Operating income (loss)	<u>(7,500)</u>	<u>23,014</u>	<u>3,000</u>	<u>22,432</u>
Nonoperating Revenues (Expenses)				
Investment income	-	24	-	-
Net nonoperating revenues (expenses)	<u>-</u>	<u>24</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in net position	<u>\$ (7,500)</u>	<u>\$ 23,038</u>	<u>\$ 3,000</u>	<u>\$ 22,432</u>

Information Technology		Copiers		Total		Variance With Final Budget - Over (Under)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ -	\$ -	\$ 255,000	\$ 261,539	\$ 582,000	\$ 608,980	\$ 26,980
-	-	-	-	-	14,982	14,982
-	-	255,000	261,539	582,000	623,962	41,962
-	-	264,000	246,053	578,500	543,043	(35,457)
-	-	-	-	17,000	19,987	2,987
-	-	264,000	246,053	595,500	563,030	(32,470)
-	-	(9,000)	15,486	(13,500)	60,932	74,432
-	-	-	-	-	24	24
-	-	-	-	-	24	24
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,000)</u>	<u>\$ 15,486</u>	<u>\$ (13,500)</u>	60,956	<u>\$ 74,456</u>
Total Net Position, Beginning					697,371	
Total Net Position, Ending					<u>\$ 758,327</u>	

County of Winnebago, Illinois

Health Insurance Fund

Schedule of Revenues, Expenses and Changes in Net Position -

Budget and Actual

Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Over (Under)</u>
Operating Revenues			
Charges for services	\$ 15,677,686	\$ 18,094,843	\$ 2,417,157
Other	772,314	1,134,280	361,966
Total operating revenues	<u>16,450,000</u>	<u>19,229,123</u>	<u>2,779,123</u>
Operating Expenses			
Supplies and services	<u>18,784,000</u>	<u>17,969,706</u>	<u>(814,294)</u>
Total operating expenses	<u>18,784,000</u>	<u>17,969,706</u>	<u>(814,294)</u>
Operating income (loss)	<u>(2,334,000)</u>	<u>1,259,417</u>	<u>3,593,417</u>
Nonoperating Revenues (Expenses)			
Investment income	<u>-</u>	<u>313</u>	<u>313</u>
Net nonoperating revenues (expenses)	<u>-</u>	<u>313</u>	<u>313</u>
Net increase (decrease) in net position	<u>\$ (2,334,000)</u>	<u>1,259,730</u>	<u>\$ 3,593,730</u>
Total Net Position, Beginning		<u>5,762,516</u>	
Total Net Position, Ending		<u>\$ 7,022,246</u>	

Fiduciary Funds - Custodial Funds

County of Winnebago, Illinois

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

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

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

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

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

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

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

Other:

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

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

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

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

County of Winnebago, Illinois

Combining Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2021

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Assets			
Cash and investments	\$ 5,376,117	\$ 9,176,235	\$ 3,260,625
Due from other governmental units	-	-	116,842
Total assets	<u>5,376,117</u>	<u>9,176,235</u>	<u>3,377,467</u>
Liabilities			
Accounts payable	-	-	1,176,361
Due to other governmental units	5,376,117	1,244,440	-
Trust deposits	-	168,098	-
Total liabilities	<u>5,376,117</u>	<u>1,412,538</u>	<u>1,176,361</u>
Net Position			
Restricted	-	7,763,697	2,201,106
Total net position	<u>\$ -</u>	<u>\$ 7,763,697</u>	<u>\$ 2,201,106</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Totals
\$ 248,970	\$ 530,191	\$ 300,285	\$ 844,940	\$ 19,737,363
-	-	-	-	116,842
<u>248,970</u>	<u>530,191</u>	<u>300,285</u>	<u>844,940</u>	<u>19,854,205</u>
10,414	-	-	-	1,186,775
-	-	-	553,343	7,173,900
-	-	300,285	-	468,383
<u>10,414</u>	<u>-</u>	<u>300,285</u>	<u>553,343</u>	<u>8,829,058</u>
<u>238,556</u>	<u>530,191</u>	<u>-</u>	<u>291,597</u>	<u>11,025,147</u>
<u>\$ 238,556</u>	<u>\$ 530,191</u>	<u>\$ -</u>	<u>\$ 291,597</u>	<u>\$ 11,025,147</u>

County of Winnebago, Illinois

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended September 30, 2021

	Custodial Funds		
	County Collector	Clerk of Circuit Courts	Township Motor Fuel
Additions			
Fine, fees, and surcharges collected for other governments	\$ -	\$ -	\$ -
Collections for estate	-	-	-
Collections for redemptions	-	-	-
Collections for trust	-	-	-
Property tax collections	471,334,783	-	-
Clerk of the Circuit Court deposits	-	6,706,111	-
Bankruptcy proceeds	-	-	-
Fees collected for drainage district	-	-	-
Rebuild IL funds	-	-	171,089
Motor fuel tax allotments	-	-	1,888,106
Investment income	-	-	403
Total additions	<u>471,334,783</u>	<u>6,706,111</u>	<u>2,059,598</u>
Deductions			
Property taxes distributed to other governments	471,334,783	-	-
Court collections distributed to other governments	-	3,803,954	-
Refund of trust deposits	-	123,963	-
Refund of bail bond deposits	-	1,884,438	-
Fees distributed to other governments	-	-	-
Funds released - estate settlements	-	-	-
Funds released - drainage district	-	-	-
Funds released - tax redemptions	-	-	-
Infrastructure repairs and maintenance	-	-	2,192,876
Total deductions	<u>471,334,783</u>	<u>5,812,355</u>	<u>2,192,876</u>
Change in fiduciary net position	-	893,756	(133,278)
Net Position, Beginning (as Restated)	<u>-</u>	<u>6,869,941</u>	<u>2,334,384</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ 7,763,697</u>	<u>\$ 2,201,106</u>

Custodial Funds				
Township Bridge	County Clerk Trust	Inmate Trust	Other	Totals
\$ -	\$ -	\$ -	\$ 438,306	\$ 438,306
-	-	-	117,875	117,875
-	6,935,249	-	-	6,935,249
-	-	5,685,173	-	5,685,173
-	-	-	-	471,334,783
-	-	-	-	6,706,111
-	-	-	41,361	41,361
-	-	-	4,763	4,763
-	-	-	-	171,089
-	-	-	-	1,888,106
24	-	-	-	427
<u>24</u>	<u>6,935,249</u>	<u>5,685,173</u>	<u>602,305</u>	<u>493,323,243</u>
-	-	-	69,031	471,403,814
-	-	-	-	3,803,954
-	-	5,685,173	-	5,809,136
-	-	-	-	1,884,438
-	-	-	465,404	465,404
-	-	-	166,233	166,233
-	-	-	734	734
-	7,357,876	-	-	7,357,876
10,413	-	-	-	2,203,289
<u>10,413</u>	<u>7,357,876</u>	<u>5,685,173</u>	<u>701,402</u>	<u>493,094,878</u>
(10,389)	(422,627)	-	(99,097)	228,365
<u>248,945</u>	<u>952,818</u>	<u>-</u>	<u>390,694</u>	<u>10,796,782</u>
<u>\$ 238,556</u>	<u>\$ 530,191</u>	<u>\$ -</u>	<u>\$ 291,597</u>	<u>\$ 11,025,147</u>

Statistical Section

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

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

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

Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. (Pages 224-225)

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. (Pages 226-227)

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. (Pages 228-234)

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

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental Activities				
Net investment in capital assets	\$ 165,171,068	\$ 170,415,570	\$ 170,841,745	\$ 173,725,916
Restricted	55,556,298	61,435,224	61,063,583	61,305,443
Unrestricted (deficit)	<u>5,163,283</u>	<u>(3,163,256)</u>	<u>(16,500,620)</u>	<u>(35,411,413)</u>
Total governmental activities net position	<u>225,890,649</u>	<u>228,687,538</u>	<u>215,404,708</u>	<u>199,619,946</u>
Business-Type Activities				
Net investment in capital assets	\$ 5,862,922	\$ 8,975,812	\$ 8,726,385	\$ 8,568,939
Restricted	-	-	-	-
Unrestricted	<u>13,069,665</u>	<u>8,355,973</u>	<u>6,516,461</u>	<u>4,911,051</u>
Total business-type activities net position	<u>18,932,587</u>	<u>17,331,785</u>	<u>15,242,846</u>	<u>13,479,990</u>
Total primary government net position	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>
Primary Government				
Net investment in capital assets	\$ 171,977,420	\$ 179,391,382	\$ 179,568,130	\$ 182,294,855
Restricted	55,556,298	61,435,224	61,063,583	61,305,443
Unrestricted	<u>17,289,518</u>	<u>5,192,717</u>	<u>(9,984,159)</u>	<u>(30,500,362)</u>
Total primary government net position	<u>\$ 244,823,236</u>	<u>\$ 246,019,323</u>	<u>\$ 230,647,554</u>	<u>\$ 213,099,936</u>

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

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

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 172,355,997	\$ 164,271,301	\$ 160,693,862	\$ 158,609,997	\$ 156,925,413	\$ 158,828,047
56,214,758	55,525,854	56,489,784	55,543,036	73,834,153	127,168,915
<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>(47,393,170)</u>
184,451,526	177,276,383	174,982,060	171,569,676	180,282,183	238,603,792
\$ 8,294,564	\$ 6,798,205	\$ 6,372,916	\$ 5,937,378	\$ 5,559,216	\$ 5,238,571
-	-	1,075,963	55,873	1,242,725	3,970,590
5,296,575	3,882,555	1,210,685	1,703,397	(1,436,172)	(5,146,941)
13,591,139	10,680,760	8,659,564	7,696,648	5,365,769	4,062,220
<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>	<u>\$ 242,666,012</u>
\$ 180,650,561	\$ 171,069,506	\$ 167,066,778	\$ 164,547,375	\$ 162,484,629	\$ 164,066,618
56,214,758	55,525,854	57,565,747	55,598,909	75,076,878	131,139,505
<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>(52,540,111)</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>	<u>\$ 242,666,012</u>

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

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Expenses				
Governmental Activities				
General government	\$ 15,292,112	\$ 14,890,195	\$ 17,353,462	\$ 18,134,635
Public safety	60,627,022	65,526,720	67,902,424	69,306,301
Highway and streets	17,717,274	20,477,224	18,628,115	17,599,874
Health and welfare	17,376,532	16,399,020	15,119,515	14,785,714
Judicial	18,105,499	18,814,931	21,221,309	20,606,511
Interest on long-term liabilities	6,422,273	5,313,690	5,038,861	4,787,727
Contributions to other governments	-	-	8,000,000	10,979,109
Total governmental activities expenses	<u>135,540,712</u>	<u>141,421,780</u>	<u>153,263,686</u>	<u>156,199,871</u>
Business-Type Activities				
Nursing home	15,312,315	15,377,184	16,016,816	16,590,570
Animal services	2,372,936	2,529,754	2,627,869	2,653,802
Court Street activities	437,708	431,387	469,660	421,767
Total business-type activities	<u>18,122,959</u>	<u>18,338,325</u>	<u>19,114,345</u>	<u>19,666,139</u>
Total primary government expenses	<u>\$ 153,663,671</u>	<u>\$ 159,760,105</u>	<u>\$ 172,378,031</u>	<u>\$ 175,866,010</u>
Program Revenues				
Governmental Activities				
Charges for services:				
General government	\$ 13,029,206	\$ 6,953,395	\$ 6,943,608	\$ 11,048,309
Public safety	7,039,712	7,581,484	11,537,564	11,814,828
Highway and streets	6,757,927	7,332,593	1,894,003	1,512,117
Health and welfare	1,570,501	982,902	1,886,486	1,766,846
Judicial	2,615,379	8,160,165	9,558,611	7,967,916
Operating grants and contributions	13,989,009	15,722,165	23,162,711	20,810,501
Capital grants and contributions	8,568,290	7,562,912	2,894,455	5,378,199
Total governmental activities program revenues	<u>53,570,024</u>	<u>54,295,616</u>	<u>57,877,438</u>	<u>60,298,716</u>
Business-Type Activities				
Charges for services:				
Nursing home	12,443,315	11,192,915	12,227,451	14,510,272
Animal services	2,311,337	2,355,311	2,457,293	2,513,129
Court Street activities	583,215	558,868	569,302	594,645
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>15,337,867</u>	<u>14,107,094</u>	<u>15,254,046</u>	<u>17,618,046</u>
Total primary government revenues	<u>\$ 68,907,891</u>	<u>\$ 68,402,710</u>	<u>\$ 73,131,484</u>	<u>\$ 77,916,762</u>

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

County of Winnebago, Illinois

Changes in Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Net Revenues (Expenses)				
Governmental activities	\$ (81,970,688)	\$ (87,126,164)	\$ (95,386,248)	\$ (95,901,155)
Business-type activities	<u>(2,785,092)</u>	<u>(4,231,231)</u>	<u>(3,860,299)</u>	<u>(2,048,093)</u>
Total primary government net expense	<u>\$ (84,755,780)</u>	<u>\$ (91,357,395)</u>	<u>\$ (99,246,547)</u>	<u>\$ (97,949,248)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes:				
Property taxes	\$ 34,336,135	\$ 35,436,964	\$ 36,782,848	\$ 36,787,191
Sales taxes	1,057,424	1,086,823	1,174,436	1,046,654
Quarter-cent sales tax	7,781,995	7,883,257	8,098,374	8,119,132
Public safety sales tax	26,969,212	27,016,241	27,607,304	27,405,051
Use tax	918,351	994,437	1,116,959	1,300,210
Other taxes	6,342,020	5,921,754	849,986	1,099,618
Intergovernmental:				
Replacement taxes	4,374,012	4,963,335	5,137,302	4,826,579
Shared income taxes	5,165,611	5,657,755	5,725,297	6,280,469
Grant revenues	-	-	-	-
Miscellaneous	2,483,083	1,973,864	1,268,302	757,857
Investment income	134,463	93,527	59,610	66,396
Transfers	<u>257,000</u>	<u>42,826</u>	<u>263,000</u>	<u>291,040</u>
Total governmental activities	<u>89,819,306</u>	<u>91,070,783</u>	<u>88,083,418</u>	<u>87,980,197</u>
Business-Type Activities				
Property taxes	2,830,353	2,672,499	2,033,085	1,927,539
Miscellaneous	-	-	1,820,661	-
Investment income	742	756	1,275	140
Transfers	<u>(257,000)</u>	<u>(42,826)</u>	<u>(263,000)</u>	<u>(291,040)</u>
Total business-type activities	<u>2,574,095</u>	<u>2,630,429</u>	<u>3,592,021</u>	<u>1,636,639</u>
Total primary government	<u>\$ 92,393,401</u>	<u>\$ 93,701,212</u>	<u>\$ 91,675,439</u>	<u>\$ 89,616,836</u>
Change in Net Position				
Governmental activities	\$ 7,848,618	\$ 3,944,619	\$ (7,302,830)	\$ (7,920,958)
Business-type activities	<u>(210,997)</u>	<u>(1,600,802)</u>	<u>(268,278)</u>	<u>(411,454)</u>
Total primary government	<u>\$ 7,637,621</u>	<u>\$ 2,343,817</u>	<u>\$ (7,571,108)</u>	<u>\$ (8,332,412)</u>

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

County of Winnebago, Illinois

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ 26,461
Nonspendable for inventory	160,149	146,284	84,895	113,122
Nonspendable for advances	-	-	-	-
Restricted	-	-	-	-
Assigned	-	-	-	249,000
Unassigned	<u>13,111,073</u>	<u>12,870,465</u>	<u>13,119,243</u>	<u>12,539,651</u>
Total general fund	<u>\$ 13,271,222</u>	<u>\$ 13,016,749</u>	<u>\$ 13,204,138</u>	<u>\$ 12,928,234</u>
All Other Governmental Funds				
Nonspendable for prepaids	\$ -	\$ -	\$ 29,227	\$ 49,658
Nonspendable for inventory	-	-	-	-
Restricted	55,556,298	64,715,086	64,648,773	65,594,661
Unrestricted reported in:				
Special revenue funds	-	-	-	-
Assigned:				
Animal services	-	-	-	-
Public safety	4,926,095	328,013	-	606,522
Capital projects	2,212,888	3,054,378	3,177,871	2,931,817
Highways and streets	8,288,071	297,716	-	-
Unassigned (deficit)	<u>(191,552)</u>	<u>(267,144)</u>	<u>(375,406)</u>	<u>(542,615)</u>
Total all other governmental funds	<u>\$ 70,791,800</u>	<u>\$ 68,128,049</u>	<u>\$ 67,480,465</u>	<u>\$ 68,640,043</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 79,024	\$ 18,889	\$ 51,340	\$ 48,844	\$ 43,593	\$ 46,838
-	-	-	3,985	1,974	1,200
-	273,108	399,417	4,272,385	16,126,814	10,705,275
-	-	-	-	-	-
200,000	200,000	608,000	200,000	200,000	200,000
<u>12,435,314</u>	<u>12,830,687</u>	<u>15,741,671</u>	<u>16,215,044</u>	<u>10,498,042</u>	<u>30,944,895</u>
<u>\$ 12,714,338</u>	<u>\$ 13,322,684</u>	<u>\$ 16,800,428</u>	<u>\$ 20,740,258</u>	<u>\$ 26,870,423</u>	<u>\$ 41,898,208</u>
\$ -	\$ -	\$ 216,196	\$ 1,680	\$ -	\$ 33,390
-	730,682	492,167	486,964	396,094	651,808
57,831,517	54,304,858	57,472,969	56,064,755	61,243,531	80,906,349
-	-	-	-	-	-
-	474,138	486,851	407,961	653,908	620,982
606,522	-	-	-	-	-
3,283,359	2,445,572	2,968,462	4,717,216	5,380,978	6,883,581
-	-	-	-	-	-
<u>(656,407)</u>	<u>(1,050,193)</u>	<u>(428,554)</u>	<u>(566,280)</u>	<u>(1,268,548)</u>	<u>(2,022,031)</u>
<u>\$ 61,064,991</u>	<u>\$ 56,905,057</u>	<u>\$ 61,208,091</u>	<u>\$ 61,112,296</u>	<u>\$ 66,405,963</u>	<u>\$ 87,074,079</u>

County of Winnebago, Illinois

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015
Revenues				
Taxes	\$ 70,862,114	\$ 72,417,612	\$ 75,444,498	\$ 75,410,756
Intergovernmental	35,817,794	36,907,522	41,122,907	38,986,366
Charges for services	19,922,309	19,174,240	16,711,334	18,223,190
Fines and forfeitures	4,562,522	5,283,893	4,841,227	5,308,134
Licenses and permits	1,292,518	1,156,328	1,220,867	1,146,026
Investment income	134,464	93,527	59,610	66,395
Miscellaneous	3,198,670	3,235,378	3,657,519	2,914,921
	<u>\$ 135,790,391</u>	<u>\$ 138,268,500</u>	<u>\$ 143,057,962</u>	<u>\$ 142,055,788</u>
Expenditures				
Current:				
General government	\$ 15,607,535	\$ 16,554,104	\$ 16,503,188	\$ 16,697,613
Public safety	56,396,803	61,012,119	63,171,618	61,959,493
Highway and streets	9,121,707	9,190,738	9,882,071	8,257,882
Health and welfare	16,814,070	15,905,375	15,212,852	14,576,168
Judicial	16,678,131	17,807,618	18,925,239	19,244,637
Culture and recreation	-	-	-	-
Debt service:				
Principal	9,396,952	10,646,761	11,108,574	13,001,054
Interest	6,255,194	5,859,179	5,641,954	5,343,227
Capital outlay	5,054,815	13,563,260	7,826,008	6,994,555
Contributions to other governments	-	-	-	10,979,109
	<u>\$ 135,325,207</u>	<u>\$ 150,539,154</u>	<u>\$ 148,271,504</u>	<u>\$ 157,053,738</u>
Excess of revenues over (under) expenditures	<u>\$ 465,184</u>	<u>\$ (12,270,654)</u>	<u>\$ (5,213,542)</u>	<u>\$ (14,997,950)</u>
Other Financing Sources (Uses)				
Transfers in	\$ 15,824,447	\$ 17,057,923	\$ 15,136,152	\$ 14,804,792
Transfers (out)	(15,617,447)	(17,065,097)	(14,873,152)	(14,513,752)
Property sales	-	-	-	-
Issuance of capital lease obligation	-	2,089,438	818,360	911,437
Issuance of general obligation bond	3,300,000	6,000,000	4,000,000	287,025
Premium (discount) on bond issue	786,377	8,667,861	-	-
Issuance of pension bond	-	-	-	-
Issuance of from bank loan	-	-	-	-
Issuance of general obligation debt certificates	-	700,000	-	14,064,109
Issuance of commitments payable	-	-	-	-
Proceeds from refunding bond	14,660,000	50,185,000	-	-
Payment to escrow agent	(15,279,265)	(58,282,695)	-	-
	<u>\$ 3,674,112</u>	<u>\$ 9,352,430</u>	<u>\$ 5,081,360</u>	<u>\$ 15,553,611</u>
Net change in fund balances	<u>\$ 4,139,296</u>	<u>\$ (2,918,224)</u>	<u>\$ (132,182)</u>	<u>\$ 555,661</u>
Debt service as a percentage of noncapital expenditures	11.89%	11.91%	11.85%	12.07%

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

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

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	
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
2020	4,264,866,572	12,795,879,304	11,266,842	33,803,906	4,276,133,414	12,829,683,210	0.9436

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>	2012	2013	2014	2015
County of Winnebago				
General	0.3292	0.3554	0.4306	0.4436
Special Revenue	0.5384	0.5869	0.6023	0.6409
City Rates				
City of Rockford	2.5191	2.8178	3.0811	3.2931
City of South Beloit	0.9796	1.0656	1.1395	1.1891
Community College Rates	.4541 - .5745	.4477 - .6434	.4630 - .7236	.4823-.7119
Village Rates	.2522 - .7492	.2882 - .8376	.2954 - .8805	.3196-.8953
Forest Preserve Rate	0.0956	0.1072	0.1165	0.1199
Fire District Rates	.0639 - .7342	.0723 - .8214	.0812 - .9166	.0869-.9765
Grade School Rates	3.0293 - 3.8020	3.2985 - 4.1837	3.5108 - 4.4356	3.6812-4.5689
High School Rate	2.5025	2.3729	2.5241	2.6168
Library District Rates	.1602 - .3860	.1790 - .4422	.1878 - .4724	.5042-.1956
Multi-Township District Rates	.0321 - .0448	.0358 - .0487	.0381 - .0518	.0540-.0401
Park District Rates	.1003 - .8432	.1133 - .9522	.1237 - 1.0577	.1263-.1571
Road District Rates	.0377 - .4252	.0417 - .4496	.0457 - .4546	.0486-.4576
Sanitary District Rates	.0360 - .1469	.0398 - .1665	.0402 - .1856	.0429-.2008
Special District Rate	0.0315	0.0341	0.0380	0.0408
Street Light District Rate	0.5889	0.6582	0.7524	0.8129
Township Rates	.0859 - .4400	.0978 - .4579	.1072 - .4630	.1138-.4660
School District Rates	5.1937 - 6.7230	5.2607 - 7.1627	5.2865 - 7.9019	5.9886-8.3197
Greater Rockford Airport	0.0937	0.1024	0.1043	0.1063

Source:

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

2016	2017	2018	2019	2020	2021
0.4493	0.3686	0.3604	0.3466	0.3444	0.3742
0.6491	0.7140	0.6983	0.6707	0.6217	0.5694
3.3595	3.3207	3.2517	3.1194	2.9185	2.7943
1.1922	1.169	1.1625	1.1260	1.0813	1.0349
.4893-.6939	.4927-.6686	.5053-.6654	.4987-.6664	.4703-.6534	.4615-.6498
.3920-.9391	.3326-.9321	.3338-.9266	.3270-.9089	.3068-.8945	.3005-.8670
0.1203	0.1207	0.1182	0.1147	0.1107	0.1073
.0915-.9999	.0909-1.0177	.0970-1.0261	.0776-1.0186	.0755-.9763	.0677-1.0265
3.8877-4.5344	3.8383-4.3951	3.7926-4.3911	3.7325-4.2709	3.6359-4.0864	3.5662-3.9981
2.6083	2.5511	2.7764	2.7327	2.6611	2.5921
.1967-.5196	1950-.5190	.1940-.5091	.1940-.4890	.1917-.4564	.1856-.4343
.0403-.0544	.0404-.0541	.0409-.0541	.0407-.0542	.0399-.0536	.0395-.0517
.1326-1.1629	.1382-1.1544	.1325-1.1371	.1298-1.0963	.1275-1.0334	.1239-1.0042
.0487-.4519	.0470-.4383	.0477-.4369	.0475-.4370	.0462-.4297	.0452-.4108
.0437-.2075	.0440-.2082	.0439-.2041	.0433-.1964	.0411-.1848	.0403-.1795
N/A	N/A	0.0437	0.0421	0.0405	0.0392
0.8725	0.8798	0.8716	0.8497	0.8396	0.8033
.1140-.4623	.1116-.4483	.1114-.4445	.1110-.4320	.1079-.4204	.1055-.3951
6.0720-8.3864	6.0315-8.5175	5.9790-8.1964	5.9038-8.1087	5.7504-7.5519	5.7132-6.9304
0.1073	0.1103	0.1102	0.1073	0.1011	0.0987

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

Taxpayer	2020 Assessed Valuation	Rank	Percentage of Total Assessed Valuation	2011 Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Lowes Home Center, Inc.	\$ 13,322,861	1	0.30%	\$ 15,786,032	2	0.33%
Woodward, Inc	10,881,395	2	0.25%			
CBL/Cherryvale	9,808,411	3	0.22%	16,336,527	1	0.34%
Meijer Stores Limited Partnership	8,609,321	4	0.20%			
Exeter 5778 Baxter, LLC	8,475,587	5	0.19%			
Greater Rockford Airport Authority	8,355,562	6	0.19%	12,508,009	3	0.26%
Forest Plaza, LLC	7,878,861	7	0.18%	8,550,595	5	0.18%
NM PCI LP	6,594,892	8	0.15%			
Wesley Willows Corp	6,551,340	9	0.15%			
Interstate Blvd	6,158,843	10	0.14%			
Beloit Memorial Hospital				11,991,718	4	0.25%
Two Star Property				5,584,850	6	0.12%
Petry Family Trust				5,286,787	7	0.11%
MB Rockford State LLC				4,678,630	8	0.10%
Wal-Mart Stores, Inc.				4,643,485	9	0.10%
Edward Rose Associates Inc				4,626,973	10	0.10%
	\$ 86,637,073		1.97%	\$ 89,993,606		1.89%

Source: Winnebago County Clerk's Office

Note: The above figures for 2020 represent the Assessed Valuation related to the 2020 tax levy paid in 2021.

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

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	(Original Levy)	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
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%	1,755,963	39,046,215	99.72%
2021	40,350,172	(64,273)	40,285,899	38,892,159	96.39%	1,280,227	40,172,386	99.72%

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

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

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

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

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

Fiscal Year	Governmental Activities					Business-Type			Amounts Restricted to Repaying Debt	Total Primary Government Debt	Percentage of Personal Income*	Total Primary Govt Debt Per Capita *	Total Net General Bonded Debt	Net General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt and Certificates	Alternate Revenue Debt	Unamortized Premium	Installment Note	Leases	General Bonded Debt	Unamortized Premium	Leases							
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	1.035%	483.54	2,221,717	7.79	0.09%
2021	8,686,602	99,190,000	5,067,402	16,640,469	3,651,481	208,424	5,449	-	8,757,886	124,691,941	***	436.98	137,140	0.48	0.07%

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

*** Personal income not available.

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

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 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	\$ 245,877,671
Total Net Debt Applicable to Limit	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	8,835,026
Legal Debt Margin	\$ 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	\$ 237,042,645
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	1.32%	12.77%	12.77%	21.03%	19.00%	8.28%	7.13%	5.76%	4.74%	3.59%

Legal Debt Margin Calculation for Fiscal 2021	5.750%
Equalized Assessed Value	<u>\$ 4,276,133,414</u>
Debt Limit	\$ 245,877,671
Debt Applicable to Limit	
General Obligation Bonds	108,025,026
Bonded debt excluded from long-term debt	<u>(99,190,000)</u>
Total net debt applicable to debt limit	<u>8,835,026</u>
Legal Debt Margin	<u>\$ 237,042,645</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
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	285,350	13,334,490	47,104	10.4
2021	285,350	*	*	7.0

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

Census Bureau estimate available as of April 2020 was used for the 2020-2021 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	2021 Employees	Rank	Percentage of Total County Employment	2012 Employees	Rank	Percentage of Total County Employment
Rockford School District 205	4,075	1	2.31%	4,800	1	3.33%
UW Health (Swedish American Health System)	3,780	2	2.14%	2,600	3	1.80%
Mercyhealth/Rockford Memorial Hospital	3,000	3	1.70%	2,500	4	1.73%
OSF Saint Anthony Medical Center	2,200	4	1.25%	2,000	7	1.39%
Collins Aerospace (formerly Hamilton Sundstrand)	2,000	5	1.13%	2,000	6	1.39%
United Parcel Service	2,000	6	1.13%	2,000	8	1.36%
Woodward Governor	2,000	7	1.13%			
Amazon	1,535	8	0.87%			
Wal-Mart Stores	1,470	9	0.83%	2,750	2	1.91%
Stellantis (Fiat Chrysler Auto)	1,459	10	0.83%	2,350	5	1.63%
Rockford Park District				1,700	9	1.18%
County of Winnebago				1,600	10	1.11%
	23,519		13.32%	24,300		16.83%

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

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

Function/Program	Full-time Equivalent Employees at September 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	151.5	141.0	142.0	140.0	123.0	135.0	138.5	138.6	120.0	123.1
Public Safety	550.0	561.5	565.0	580.0	615.0	502.5	500.9	484.9	499.7	509.0
Highways and Streets	58.5	53.0	54.5	49.5	50.0	48.5	47.7	46.4	45.5	48.1
Health and Welfare	414.0	414.0	394.0	315.5	290.0	248.5	254.1	237.0	237.2	255.4
Judicial	266.0	293.0	293.5	282.0	214.0	247.5	262.8	260.2	264.9	254.9
Total	1,440.0	1,462.5	1,449.0	1,367.0	1,292.0	1,182.0	1,204.0	1,167.1	1,167.3	1,190.5

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Supervisor of Assessments										
Number of Assessment Notices	26,482	30,810	15,332	121,495	5,379	9,867	9,488	120,609	3,463	10,148
Number of Appeals	6,319	5,976	4,089	4,737	2,574	1,888	1,479	2,628	951	754
Real Estate Transfer Declarations Processed	6,309	4,469	5,414	5,812	5,564	7,141	5,163	8,479	6,408	5,588
Total Exemptions (All Types)	122,987	125,979	126,573	122,425	123,142	121,512	125,032	126,476	126,706	125,665
County Clerk's Office										
Birth Certificates Issued	4,602	5,048	4,567	4,515	N/A	8,141	8,123	13,160	11,524	11,097
Death Certificates Issued	2,881	3,251	3,064	3,256	1,678	1,622	1,740	1,668	1,656	1,141
Marriage Licenses Issued	1,846	1,743	2,085	2,064	1,748	1,643	1,841	1,649	1,308	1,579
Civil Union Certificates Issued	51	*9/874	8	3	60	3	3	6	2	4
Raffle Licenses Issued	224	297	302	316	336	320	329	340	204	147
County Treasurer										
Number of Real Estate Parcels Billed	126,315	126,224	126,210	126,134	121,456	121,329	121,173	121,030	126,017	125,892
Number of Certified Mailed	7,863	7,630	7,020	6,716	6,958	6,561	5,827	5,453	6,369	6,811
Recorder of Deeds										
Total Documents Recorded	51,465	53,120	41,933	41,810	40,433	41,648	39,156	43,052	39,124	46,958
Total Mortgages Recorded	11,845	11,372	7,711	7,968	8,121	8,445	8,485	8,415	9,481	12,934
Total Deeds Recorded	8,476	9,890	9,658	10,191	9,599	9,864	9,822	9,690	7,971	10,845
Total Foreclosures Recorded	879	703	425	386	360	247	155	187	77	38
Regional Planning & Economic Development										
Number of Building Permits Issued	3,701	3,259	4,422	3,574	3,179	5,871	3,616	2,313	3,173	3,479
Number of Building Permits/Certificate of Occupancy Issued	N/A	N/A	N/A	N/A	N/A	N/A	N/A	82	42	69
Number of Zoning Permits	N/A	N/A	N/A	N/A	N/A	N/A	N/A	420	506	729
Public Safety										
Sheriff's Departments										
Bookings	16,046	15,629	15,044	13,156	12,854	11,971	11,794	11,052	6,936	7,388
Release/Bond Out	16,083	15,701	15,191	13,158	12,663	11,919	11,804	11,084	6,931	7,379
911 Calls Handled	113,300	103,227	100,678	107,360	52,447	51,515	48,916	52,567	N/A	39,793
Accident Reports	835	875	1,137	1,067	868	615	913	965	1,228	1,125
Traffic Citations Issued	10,670	10,871	N/A	N/A	10,293	13,825	8,678	7,915	5,170	12,515
Average Jail Population	1,019	953	837	690	771	802	840	779	681	747
Vehicles Impounded	1,783	1,649	1,795	N/A	1,376	1,390	1,189	1,034	662	1,119
Meals Provided to Inmates and Staff	1,210,762	1,124,827	1,124,827	759,073	907,292	945,032	977,395	970,929	818,874	817,965

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety (Continued)										
Animal Services										
Number of Dogs Adopted	694	561	511	554	530	611	528	792	525	562
Number of Cats Adopted	701	769	681	700	761	690	739	1,211	1,250	1,709
Highways and Streets										
Miles of Maintained County Roads	303	311	303	299	303	303	303	294	294	294
Health and Welfare										
County Health Department										
Case Management Services										
Family Case Management	6,721	6,175	2,558	2,776	2,776	2,776	N/A	N/A	N/A	N/A
Breast & Cervical Screenings (avg monthly caseload)	1,306	1,603	732	489	489	N/A	295	468	47	36
Ryan White HIV (avg monthly caseload)	N/A	N/A	N/A	N/A	N/A	N/A	36	39	39	41
Refugee (avg monthly caseload)	N/A	N/A	N/A	N/A	N/A	N/A	10	23	23	4
Clinic Service/Individual Based (Number Visits/Immunizations Given)										
Clinician Visits	N/A	N/A	N/A	N/A	N/A	N/A	1,973	2,961	1,475	723
Nurse Visits	N/A	N/A	N/A	N/A	N/A	N/A	3,115	3,849	2,718	1,703
Direct Observed Therapy Home Visits	N/A	N/A	N/A	N/A	N/A	N/A	582	399	584	528
Influenza Vaccinations	N/A	N/A	N/A	N/A	N/A	N/A	1,917	1,681	1,450	1,204
Dental Sealants Applied	N/A	N/A	N/A	N/A	N/A	N/A	1,744	2,045	1,460	N/A
Screenings/Immunizations	10,539	10,074	24,067	16,217	4,607	3,961	N/A	N/A	584	738
Lead Screening and Testing	606	280	276	257	N/A	210	N/A	N/A	N/A	N/A
Sexually Transmitted Diseases (clinic visits)	3,996	3,813	3,220	1,309	1,309	707	N/A	N/A	N/A	N/A
Women's Health Clients	6,781	5,738	4,599	2,799	2,799	6,826	N/A	N/A	N/A	N/A
Stand Against Cancer Clients	39	32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Maternal and Child Health Services (average monthly caseload unless otherwise noted)										
APORS/High Risk Infant	N/A	N/A	N/A	N/A	N/A	N/A	103	129	131	106
Better Birth Outcomes	N/A	N/A	N/A	N/A	N/A	N/A	30	105	75	38
Children with Elevated Blood Lead Level	N/A	N/A	N/A	N/A	N/A	N/A	4	39	14	16
Health Works Children in Foster Care	1,235	622	389	497	497	511	262	191	282	296
Women, Infants and Children Supplemental Nutrition (total)	7,382	7,343	7,054	8,039	8,039	6,345	5,931	6,189	5,930	4,872
KidCare - State Health Ins. Program (children enrolled)	287	286	293	305	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health Services (inspections completed)										
Well and Septic System Inspections	N/A	N/A	N/A	N/A	N/A	N/A	226	202	220	234
Loan Inspections (Mortgage Evaluations)	N/A	N/A	N/A	N/A	N/A	N/A	389	368	359	338
Food Establishment/Retail Food Inspections	N/A	N/A	N/A	N/A	N/A	N/A	3,298	4,095	4,817	5,003
Food Establishment/Retail Food Plan Reviews	N/A	N/A	N/A	N/A	N/A	N/A	105	99	57	66
Lead Based Paint Risk Assessments	N/A	N/A	N/A	N/A	N/A	N/A	44	84	71	65
Lead Contractor Compliance Inspections	N/A	N/A	N/A	N/A	N/A	N/A	91	75	69	98

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Health and Welfare (Continued)										
County Health Department (Continued)										
Environmental Health Services (continued)										
Homes Receiving Lead Mitigation/Abatement	N/A	N/A	N/A	N/A	N/A	N/A	50	29	16	29
Housing Inspections	N/A	N/A	N/A	N/A	N/A	N/A	861	762	682	733
Nuisance Inspections	N/A	N/A	N/A	N/A	N/A	N/A	380	394	316	313
Survey Inspections	N/A	N/A	N/A	N/A	N/A	N/A	372	421	642	431
Pool and Spa Inspections	N/A	N/A	N/A	N/A	N/A	N/A	140	121	47	57
Hotel & Motel Inspections	58	35	-	106	106	165	110	95	53	45
Tanning Facility Inspections	N/A	N/A	N/A	N/A	N/A	N/A	15	17	11	16
Body Art Facility Inspections	N/A	N/A	N/A	N/A	N/A	N/A	8	16	23	21
Mosquito Trap Checks/Surveys	N/A	N/A	N/A	N/A	N/A	N/A	340	302	362	214
Larvicide Treatments Performed	N/A	N/A	N/A	N/A	N/A	N/A	50	39	15	1
Pollution Control Inspections	1,693	1,725	1,994	2,057	N/A	1,615	N/A	N/A	N/A	N/A
Public Facilities Sanitation Inspections	4,871	4,524	4,672	4,187	N/A	4,287	N/A	N/A	N/A	N/A
RPR (STD) Tests	-	-	3,799	3,891	N/A	4,709	N/A	N/A	N/A	N/A
Total of All Inspections Types Completed	8,072	7,869	9,879	6,908	6,908	5,815	6,479	7,119	7,760	7,664
Health Education										
Alcohol, Tobacco and Other Drugs Prevention Education	N/A	N/A	N/A	N/A	N/A	N/A	N/A	448	173	142
Drug Overdose Prevention/Naloxone Training	N/A	N/A	N/A	N/A	N/A	N/A	N/A	742	1,348	1,530
COVID-19 Response Efforts										
Case/Contact Investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	34,114
COVID-19 Vaccinations *	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	130,000
COVID-19 Hotline and Email Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	47,378
Media and Press Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,058
*Note: This number may not fully capture initial vaccination efforts within local hospital systems at the start of the vaccine roll-out.										
County Nursing Home - River Bluff										
Nursing Home Inpatient Days	76,868	74,039	74,386	80,731	83,314	80,114	67,614	63,895	62,074	51,808
Veteran's Assistance Commission										
Monthly Average Case Load	50	50	59	58	66	62	61	70	85	77
Total Veterans Assisted	1,334	1,321	1,410	988	1,210	1,566	1,620	836	1,023	929
Total Monetary Assistance Provided	139,676	149,566	178,422	191,744	241,854	236,806	217,490	215,980	318,000	318,000
Culture and Recreation										
Veteran's Memorial Hall - Museum & Reception Hall										
Total Number of Visits	19,018	19,163	17,507	31,538	17,272	17,556	17,838	20,833	3,583	3,583
Total Number of Events	324	324	302	264	317	339	349	409	119	119
Judicial										
Court Services										
Total Adult Probation Cases	6,153	6,352	6,640	7,003	6,970	6,195	6,343	6,250	6,020	6,762
Total Juvenile Probation Cases	1,263	1,151	989	886	694	832	789	752	688	717
Population	49	45	41	45	40	N/A	N/A	N/A	25	22
Juveniles Admitted to Detention Home During the Year	580	616	540	500	514	601	546	546	389	250

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Judicial (Continued)										
Circuit Clerk's Office - 17th Judicial Circuit										
Total Cases Filed	80,465	77,143	73,089	64,582	62,566	61,577	60,504	59,191	41,785	49,295
Juvenile Cases Filed	1,076	1,012	828	877	901	752	876	905	821	701
Criminal Felony Cases Filed	3,748	3,462	3,147	2,992	3,332	3,156	3,359	3,393	2,706	2,543
Criminal Misdemeanor Cases Filed	4,516	4,294	4,469	3,899	3,771	3,350	3,627	3,925	3,114	2,734
DUI Cases Filed	1,630	1,504	1,370	1,326	1,278	1,413	1,395	1,167	780	1,043
Traffic Cases Filed	51,492	50,098	47,038	39,933	37,999	37,408	36,034	34,518	22,833	29,713
Other Cases Filed	18,003	16,773	16,237	15,555	15,285	15,508	15,213	15,283	11,531	12,561
Child's Advocacy Center - Abuse Agency										
Number of Referrals	576	560	568	599	635	657	614	742	656	764
Interviews Conducted	374	300	356	364	398	386	422	405	410	494
People Who Received Support Services	1,444	1,163	1,075	1,135	1,129	1,101	1,322	1,353	1,221	1,555
Number of Cases Closed	272	264	323	259	321	377	309	355	273	259
Number of Arrests	61	56	61	67	67	78	65	70	66	87
Number of People Charged	59	39	28	32	43	35	49	43	49	83
Circuit Court										
Law Library Legal Self Help Center Visitor Totals	6,386	6,664	6,229	6,881	7,309	6,517	6,374	6,885	5,380	6,333
Coroner's Office										
Total Number of Calls	2,614	2,802	2,871	2,999	3,176	3,337	3,045	3,267	3,574	4,007
Total Number Transported	393	407	406	453	499	495	596	578	645	658
Total Number of Autopsies	281	330	317	316	373	339	362	391	443	422

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
County Purchasing Department										
Vehicle Pool	17	19	19	19	18	18	7	7	6	6
Public Safety										
Sheriff's Department										
Number of County Jail Beds (Capacity)	1,212	1,212	1,212	1,212	1,318	1,318	1,206	1,206	1,318	1,318
Number of Patrol Boats	3	2	3	3	2	2	2	2	1	1
Number of Fleet Vehicles	131	150	150	150	150	160	127	127	148	140
Animal Services										
Vehicle Pool	12	13	12	11	11	11	10	10	10	8
Highways and Streets										
Miles of Maintained County Roads	303	311	303	299	303	303	303	303	294	294
Number of County Road Traffic Signals	58	59	63	64	64	64	64	64	67	67
Number of County Road Bridges	85	83	86	89	90	90	90	90	90	90
Number of Vehicles and Light Equipment	112	153	209	209	213	165	165	165	200	158
Number of Heavy Equipment Items	232	80	109	109	95	29	32	32	30	29
Health and Welfare										
County Health Department										
Number of Health Department Facilities	3	3	3	3	2	2	2	2	2	2
County Nursing Home - River Bluff										
Number of Nursing Home Beds	304	304	304	304	304	304	304	304	304	304
Licensed Bed Days During Fiscal Year	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960	110,960
Judicial										
Court Services										
Juvenile Detention Facility Capacity	48	48	48	48	48	48	48	48	48	48
Juvenile Detention Vehicles	2	3	3	3	5	6	6	6	7	7
Circuit Court										
Law Library Holdings/Books (estimate)	N/A	16,000	16,000	16,000	16,000	16,250	16,250	16,250	16,250	15,750

Source: Respective County Departments

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

County of Winnebago, Illinois

Miscellaneous Statistics

Geographic Location:	Winnebago County was formed out of Jo Daviess and LaSalle counties. Winnebago County is situated in the north-central part of Illinois and is bounded by the southern border of Wisconsin and the Illinois counties of Boone, Ogle, and Stephenson. Boone and Stephenson Counties were created from land that used to belong to Winnebago County.
County Size/Make-up:	520 sq. mi. (1,344.9 km ²) of which 514 sq. mi. (1,330.6 Km ²) is land, about 98.87% and 6 sq. mi. (14.3 Km ²) is water, about 1.13%.
Population:	2010 census: 295,266
Density:	541/sq. mi. (209/km ²)
County Seat:	Rockford, Illinois
Year of Incorporation:	1837
Form of Government:	Township Form of Government Act was adopted by the County's voters in 1849 and the provisions are presently in effect. Governance is administered by a 20 member elected board which is headed by a chairperson who is elected to a four-year term. The Board is comprised of one such member being elected from each of 20 districts within the County. Board members serve either a two-year or four-year term.
Statutory Elected Positions:	There are ten elected officials who fill statutory positions as mandated by the State of Illinois. These statutory positions are: State's Attorney, County Auditor, Circuit Clerk, Chief Judge of the Circuit Court, County Clerk, County Coroner, Recorder of Deeds, County Sheriff, Superintendent of Education Service Region, and County Treasurer.
Employment Distribution:	
Top Five Employment Sectors	
Educational Services & Human Services:	24.8%
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

