

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

(modified accrual basis of accounting)

	2008	2009	2010	2011
<b>General Fund</b>				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	-	70,911
Nonspendable for advances	-	-	-	-
Reserved/restricted	186,599	101,869	151,589	-
Assigned	-	-	-	-
Unreserved/unassigned	14,449,681	7,096,792	10,209,791	11,855,772
<b>Total General Fund</b>	<b>\$ 14,636,280</b>	<b>\$ 7,198,661</b>	<b>\$ 10,361,380</b>	<b>\$ 11,926,683</b>
<b>All Other Governmental Funds</b>				
Nonspendable for prepaids	\$ -	\$ -	\$ -	\$ -
Nonspendable for inventory	-	-	-	-
Reserved/restricted	33,559,508	28,534,511	35,076,197	55,071,335
Unreserved/unrestricted reported in				
Special revenue funds	42,097,752	38,120,173	37,918,895	-
Debt service funds	-	(65,208)	-	-
Capital project funds	12,187,087	(514,118)	-	-
Assigned				
Animal services	-	-	-	-
Public safety	-	-	-	4,443,563
Capital projects	-	-	-	2,468,017
Public health	-	-	-	1,654,327
Highways and streets	-	-	-	4,253,772
Unassigned (deficit)	-	-	-	(450,670)
<b>Total all other governmental funds</b>	<b>\$ 87,844,347</b>	<b>\$ 66,075,358</b>	<b>\$ 72,995,092</b>	<b>\$ 67,440,344</b>

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

2012	2013	2014	2015	2016	2017
\$ -	\$ -	\$ -	\$ 26,461	\$ 79,024	\$ 18,889
160,149	146,284	84,895	113,122	-	-
-	-	-	-	-	273,108
-	-	-	-	-	-
-	-	-	249,000	200,000	200,000
13,111,073	12,870,465	13,119,243	12,539,651	12,435,314	12,830,687
\$ 13,271,222	\$ 13,016,749	\$ 13,204,138	\$ 12,928,234	\$ 12,714,338	\$ 13,322,684
\$ -	\$ -	\$ 29,227	\$ 49,658	\$ -	\$ -
-	-	-	-	-	730,682
55,556,298	64,715,086	64,648,773	65,594,661	57,831,517	54,304,858
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	474,138
4,926,095	328,013	-	606,522	606,522	-
2,212,888	3,054,378	3,177,871	2,931,817	3,283,359	2,445,572
-	-	-	-	-	-
8,288,071	297,716	-	-	-	-
(191,552)	(267,144)	(375,406)	(542,615)	(656,407)	(1,050,193)
\$ 70,791,800	\$ 68,128,049	\$ 67,480,465	\$ 68,640,043	\$ 61,064,991	\$ 56,905,057