

# COUNTY OF WINNEBAGO ILLINOIS

## COMPREHENSIVE ANNUAL FINANCIAL REPORT



For the Fiscal Year Ended  
September 30, 2004



# County of Winnebago, Illinois

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# INTRODUCTORY SECTION

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# COUNTY OF WINNEBAGO

WINNEBAGO COUNTY AUDITOR

**W. THOMAS ROSS**

Winnebago County Administration Building  
404 Elm Street, Room 201  
Rockford, Illinois 61101

May 6, 2005

(815) 987-2500  
Fax: (815) 987-5450

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

We are pleased to submit the Comprehensive Annual Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2004. 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 maximum understanding of the County's financial affairs have been included.

The Comprehensive Annual Financial Report is comprised of three distinct sections. The Introductory Section includes the table of contents, letter of transmittal, and organizational data. The Financial Section includes the Independent Auditor's Report on the basic financial statements and Management's Discussion and Analysis of the results for the County's operations during 2004. This section also includes the basic financial statements and the combining and individual fund financial statements and schedules. The Statistical Section includes tables which reflect social and economic data, financial trends, and the fiscal capacity of the County.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, the Management's Discussion and Analysis can be found on pages 3 – 16 of the financial section of this report.

The County of Winnebago was formed in 1837 by an Act of the Illinois State Legislature. The County provides municipal services that include public safety, judicial and court services, highways and streets, health and social services, urban redevelopment, planning and zoning, and general administration.

The County of Winnebago, Illinois is governed by a 28-member elected board. As required by accounting principles generally accepted in the United States of America, the financial statements present the County of Winnebago and its component unit, the Winnebago County Forest Preserve District.

The District is included in the County's reporting entity because the County is financially accountable and able to impose its will on the organization. The District is included in the accompanying comprehensive annual financial report as a blended component as the governing board of the District is the same as that of the County.

The District is a municipal corporation formed to acquire, operate, and maintain land and facilities for public recreation, education, and conservation of natural resources. The operations of the District are reported on an October 31 fiscal year and consist of four special revenue funds, a debt service fund, three capital project funds, and one enterprise fund. Component unit financial statements for the District may be obtained from their administrative office located at 5500 North Rock Drive, Rockford, Illinois 61103.

## **Economic Condition and Outlook**

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### **Summary of Local Economy**

The County of Winnebago is situated in the North Central part of Illinois and is bounded by the southern border of Wisconsin. The economic condition and outlook of the area has been negatively impacted by the reduced demand for manufactured products. Local employment has been improving over previous levels but remains a challenge for the community. Commercial development has continued strong in certain corridors of the County and single-family housing starts continue to be strong in all areas. The Greater Rockford Airport restored scheduled passenger service in May 2004 and has enticed other airlines to start service in 2004 and 2005. Passenger loads have been better than expected with passengers coming from the Chicago suburbs, Wisconsin and Western Illinois.

### **Data Regarding Major Industries Affecting the Local Economy**

The economic downturn required many firms to lay off employees or close plants completely. Employment has stabilized in the manufacturing sector with the local unemployment rate at 8% in September 2003 compared to 6.3% in September 2004 for Winnebago County. The housing market continues to prosper due to the low interest rates and affordability. Proximity to the Chicago suburbs on Interstate 90 has created a housing boom for commuters. The opening of an Inter-Modal Transportation Center in Rochelle, Illinois approximately thirty miles south of Winnebago County has created interest in the local area as a transportation center. Establishment of relationships between the Inter-Modal hub and the Greater Rockford Airport properties is actively being pursued and marketed by the County.

Retail and commercial development continue to grow within the area. The largest shopping mall in the region, Cherryvale Shopping Center, has added a fourth anchor store, J.C. Penney. Considerable dollars were spent remodeling internally to update the mall's appearance. Despite local unemployment numbers, retail sales have been strong with the Winnebago County area being considered a shopping destination. Retail development along State Route 173 in Machesney Park, Illinois has been significant also.



## Ongoing and Future Projects

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The County's financial position, especially in the General Fund, has been challenged due to the economic downturn impacting State distributed revenues. Interest earned on investments in all funds has been reduced due to the low interest rates being paid.

Expenditures have increased due to the settlement cost for labor agreements, health care cost for employees, utility costs, and medical costs for inmate health care. The County has aggressively reacted to the shortfall in the General Fund by reducing personnel costs through attrition and transfers, increasing fees in the Courts and GIS system and looking at outsourcing options in various departments.

County Board Chairman Kristine Cohn resigned her position on April 30, 2004. Scott Christiansen was appointed County Board Chairman in May 2004, and successfully won election in November 2004 to a four-year term. The Chairman's emphasis has been on economic development. An infrastructure and sewer program entitled "Build Winnebago County Partnership" was proposed by the Chairman and approved by the County Board. This program is a multi-year \$80 million series of road improvements and sewer enhancements designed to create opportunities for development in a planned and orderly fashion. The County will be issuing \$28 million in alternate bonds over a three-year period with an additional \$9 million available from Highway Fund balances. \$20 million will be available from the Rock River Water Reclamation District for the sewer improvements with the balance of dollars, \$23 million in proposed partner contributions. The County issued \$10 million in bonds in November 2004 and started two large road projects as part of the program. This infrastructure assists in the development of adjoining property and also provides the necessary road system to attract economic growth.

The County has also been very active in the various Economic Development organizations and promotion of the Greater Rockford Airport. Creation of jobs through existing businesses and promoting new businesses to the area is an important aspect of the Economic Development process. The County has been involved in promotion of the Airport by encouraging passenger service and development of adjoining properties.

The major issue facing the County is the need for additional adult correctional facilities and resources to address the criminal justice system including programs to keep individuals out of jail. The County is currently implementing recommendations from the Criminal Justice Master Plan approved in 2003. The recommendations included a 976-bed jail, expandable to 1,200 beds, expansion of alternative programs, increase in staffing to expedite the criminal justice system for incarcerated dependents and making other changes in the system. The voters approved a 1% Public Safety Sales Tax on the November 5, 2002 ballot. The actual tax was imposed as of July 1, 2003 with the first proceeds received in October 2003. The first year of collections was \$25.5 million, which was about 8% higher than anticipated.

The County is well into the process of construction of a new criminal justice center. Groundbreaking for the Center, which is located in downtown Rockford, was held in October 2004. Current budgeted costs for the facility and furnishings are \$138 million. Increases in material and fuel costs have impacted the cost of the facility. Alternate bonds were issued in October 2003 for \$25 million to fund the initial cost of the project with an estimated \$80 million in bonds to be issued in the future. The balance of the project, \$33 million, will be funded from the 1% Public Safety Sales Tax receipts over a three-year period. Occupancy of the Center is anticipated in the summer of 2007.

The County has also approved funding for additional staffing in the Criminal Justice departments to expedite the system and to implement new programs. Those programs include a Day Reporting System, expanded Drug Court, Mental Health Court, and Pre-Trial Services. All are designed to provide County run alternatives to incarceration for both sentenced and pending defendants. Additional staffing in the Criminal Justice system has also been provided to move cases through the system quicker.

The County has also funded \$1,100,000 in alternatives to incarceration programs operated by various community agencies. These programs are designed to relieve jail overcrowding by placement of eligible defendants into rehabilitation and life skills training in order to make them productive members of the community once their case has been adjudicated.

The County is also upgrading its Emergency 9-1-1 System to meet the new requirements mandated by the Federal Communications Commission regarding cellular telephone rules. The new rules require the Emergency 9-1-1 centers to be able to answer 9-1-1 cellular calls and pinpoint the location of the call within 50 to 300 meters. These changes along with other technological advancements require replacement of equipment within the County's Centers at this time. In addition, the County is also building a new backup Emergency 9-1-1 Center that will be redundant in all respects to the current main center. Total estimated cost of the equipment replacement and upgrade is \$4.2 million. Estimated cost of renovating the current main Emergency 9-1-1 Center and construction of a new backup Center is \$6 million. The County issued \$7 million in Alternate Bonds to be paid from landline and cellular surcharge fee revenue received by the County. The remaining \$3.2 million will be paid from existing funds. Completion of the two Centers and equipment installation is anticipated to be in 2006.

## Property Tax Extensions Limitation Law

The Property Tax Extension Limitation Law was signed into law on June 11, 1996. The law provides that increases in property tax extensions are limited to the lesser of 5% or the increase in the National Consumer Price Index for the year preceding the levy year. The limitation can only be increased for a taxing body with voter approval. County boards decide whether or not to allow voters to choose if property tax extension increases should be limited.

The County Board placed on the November 5, 1996 ballot the question of the Property Tax Extension Limitation Law applying to non-home rule taxing districts located in the County. The voters approved the referendum question on November 5, 1996. The limitation law was implemented on the 1997 tax levies collected in 1998. The County's fiscal year 2004 budget was prepared under the provisions of the limitation law.

## **Employees' Retirement System**

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The County is a participating member, by State Statute, in a defined benefit retirement plan administered by the Illinois Municipal Retirement Fund (IMRF) which covers all employees who meet certain criteria. The annual County contribution is based upon rates fixed annually by IMRF to provide for funding of prior service costs, including interest, as determined actuarially, over a remaining period of 5 - 29 years. For December 31, 2003 (IMRF plan year), the County's annual pension cost of \$3,102,035 was equal to the County's required and actual contributions.

## **Cash Management and Investments**

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Statutes authorize the County to invest (1) in obligations of the U.S. Treasury, U.S. Agencies, states and their political subdivisions; (2) in interest-bearing savings accounts, certificates of deposit, and time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act provided that the invested funds are covered by federal depository insurance, collateralized, or do not exceed 75 percent of the capital stock and surplus of the financial institution; (3) in commercial paper rated within the three highest classifications by at least two standard rating services; and (4) the Illinois Funds Investment Pool.

The government's funds are placed under the jurisdiction of the Treasurer of Winnebago County whose investment policy is to insure safety of principal while receiving the highest interest rate possible. During the year ended September 30, 2004, the County invested in certificates of deposits issued by various financial institutions, the Illinois Public Treasurer's Investment Pool, United States Treasury and Government Agencies obligations, U.S. Treasury and Government money market funds, and commercial paper.

## **Risk Management**

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The County has a comprehensive risk management program for workers' compensation, public liability, and property damage claims which is administrated by the County's third party administrator in conjunction with the management staff.

The County is self-insured for workers' compensation claims on the first \$350,000 of each occurrence. Due to the hazardous nature of certain tasks performed by the County employees and the operating equipment utilized, various risk control techniques have been implemented. These techniques include employee accident prevention training, inspection of operating equipment, and use of a safety apparatus. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured.

The County is also self-insured for general and auto liability damage claims on the first \$250,000 of each occurrence and property damage claims on the first \$25,000 of each occurrence and for the amount, if any, in excess of \$5,000,000. The County carries liability insurance for amounts not otherwise self-insured.

## Independent Audit

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The financial statements of the County are audited annually as required by State Statute. The requirements of this law have been fulfilled and an opinion on the financial statements has been issued by the certified public accounting firm of McGladrey & Pullen, LLP.

## Certificate of Achievement

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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2003. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for the last sixteen consecutive years (fiscal years ended 1988 - 2003). We believe our current report continues to conform to Certificate of Achievement Program requirements.

## Acknowledgments

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The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to all the members of the department 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,



W. THOMAS ROSS  
WINNEBAGO COUNTY AUDITOR

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Winnebago,  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Nancy L. Zjelka*

President

*Jeffrey R. Enser*

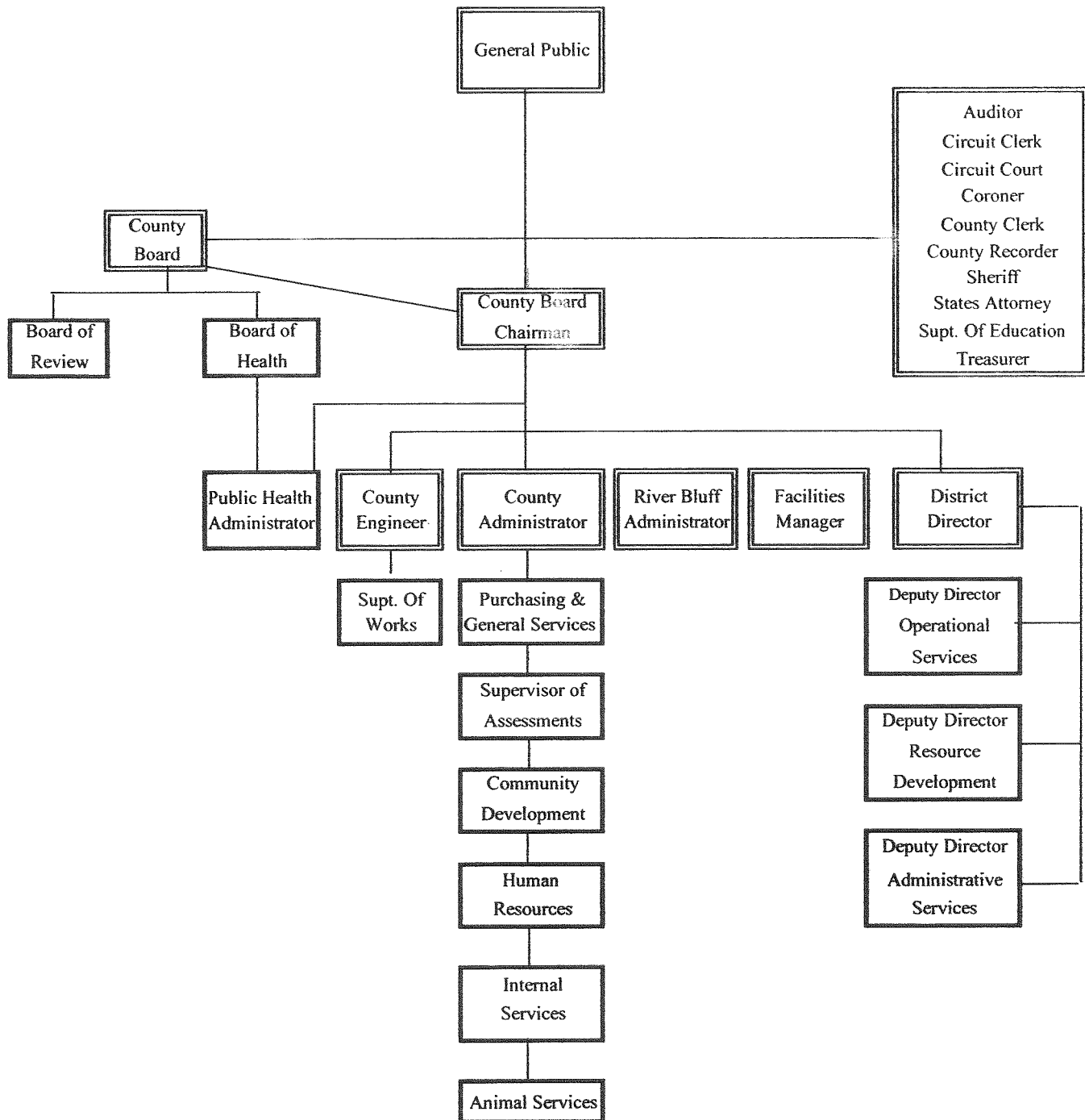
Executive Director



# County of Winnebago, Illinois

## Organizational Chart

September 30, 2004



# County of Winnebago, Illinois

## Principal Officials

September 30, 2004

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### County Board Members

Mary Ann Aiello	Randel Olson
Doug Aurand	Dennis Owens
Polly Berg	Rick Pollack
George Anne Duckett	Tuffy Quinonez
John Ekberg	Dorothy Redd
Ray Graceffa	W. Timothy Simms
Pearl Hawks	Randy Sturm
Thomas Hoover	John Sweeney
Jim Hughes	John Terranova
Chris K. Johnson	Patricia Thayer
Phil Johnson	James Webster
Gary Jury	David Yeske
Bob Kinnison	Glenn Wilkins
Peter MacKay	L. C. Wilson

### Other Elected Officials

Scott H. Christiansen, County Board Chairman  
Paul A. Logli, State's Attorney  
W. Thomas Ross, County Auditor  
Marc A. Gasparini, Circuit Clerk  
Kathryn E. Zenoff, Chief Judge of the Circuit Court  
David Johnson, County Clerk  
Elizabeth A. Fiduccia, County Coroner  
Kenneth W. Staaf, Recorder of Deeds  
Richard A. Meyers, County Sheriff  
Richard L. Fairgrieves, Superintendent of Education  
Service Region  
Susan Goral, County Treasurer

### Appointed Officials

Steven M. Chapman, County Administrator  
Michael J. Bacon, Public Health Administrator  
Joseph Vanderwerff, Sr., County Engineer  
Beverly J. Campion, Supervisor of Assessments  
Phyllis L. Schwebke, Nursing Home Administrator  
Thomas M. Kalousek, District Director

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# FINANCIAL SECTION

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## Financial Section

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## Independent Auditor's Report

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# McGladrey & Pullen

Certified Public Accountants

## Independent Auditor's Report

The Honorable Scott H. Christiansen, County Board Chairman  
Members of the County Board  
County of Winnebago, Illinois

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 (County), as of and for the year ended September 30, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4 P. to the financial statements, the 2003 financial statements have been restated for errors in the application of accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2005 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, pension information, and budgetary comparison information on pages 3 through 16 and A1 through A14 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.



Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Winnebago, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, 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. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*McGladrey & Pullen, LLP*

Rockford, Illinois  
August 1, 2005





## Management's Discussion and Analysis

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# County of Winnebago, Illinois

## Management's Discussion and Analysis

### September 30, 2004

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The management of the County of Winnebago, Illinois presents this narrative overview and analysis to facilitate both a short and a long-term analysis of the financial activities of the County for the fiscal year ended September 30, 2004. This Management Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Additional information outside the scope of this analysis can be found in the Letter of Transmittal. You are invited to read this in conjunction with the County of Winnebago's financial statements.

#### Financial Highlights

- The assets of the County exceeded its liabilities at September 30, 2004, by \$146.7 million. Of this amount, \$56.6 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental and business type activities increased 30.1% and 6.9%, respectively.
- The revenues of governmental activities increased \$19.9 million or 19.3% over the amount reported in 2003. Of this \$19.9 million, there was a \$2.3 million decrease in program revenue while general revenues increased \$22.2 million. During the same period governmental activities expenditures increased \$5 million or 6%.
- As of September 30, 2004, the County's governmental funds reported combined ending fund balance of \$98.6 million, an increase of \$35.7 million in comparison with the prior year. Approximately \$89.1 million is unreserved and available for spending at the government's discretion, subject to reporting fund-type limitations.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$10 million or 23.7% of total General Fund expenditures. In comparison, the prior year fund balance was \$8.3 million or 19.1% of total General Fund expenditures.

#### 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 comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**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.

# County of Winnebago, Illinois

## Management's Discussion and Analysis

### September 30, 2004

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

The Statement of Activities presents information showing how the County's net assets and liabilities changed during the most recent fiscal year. Both the Statement of Net Assets and the Statement of Activities include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting method used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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, judicial, public safety, highways and streets, health and welfare, and culture and recreation.

The government-wide financial statements can be found on page 17-18 of this report.

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that 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. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

# County of Winnebago, Illinois

## Management's Discussion and Analysis

### September 30, 2004

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The County maintains eighty-one 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, Highway Fund and 2003 E Public Safety Sales Tax Project 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 County adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for the general fund and each major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 19-21 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, animal services, and golf course operations. 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 communications and information services, central stores, car pool, public safety building maintenance, and health insurance activities. Because internal service funds predominantly benefit governmental rather than business-type functions, their assets and liabilities have been included with governmental activities in the government-wide financial statements.

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

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

The basic proprietary fund financial statements can be found on pages 23-26 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 basic fiduciary fund financial statement can be found on page 27 of this report.

# County of Winnebago, Illinois

## Management's Discussion and Analysis

### September 30, 2004

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.

**Required Supplementary Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning budgetary comparisons for the general and special revenue funds.

### Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$146 million at the close of the most recent fiscal year. Net assets increased \$31.5 million from \$115.2 million to \$146.7 million or 27.4% from the prior year.

Approximately 29% of the County's net assets 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 that is still outstanding. 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 Net Assets (Expressed in Thousands of Dollars)						
	<i>Restated</i>				<i>Total</i>	
	<i>Governmental Activities</i>		<i>Business-type Activities</i>			
	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
Current and other assets	\$ 145,580	\$ 108,529	\$ 8,026	\$ 7,462	\$ 153,606	\$ 115,991
Capital assets	83,362	69,854	8,726	8,433	92,088	78,287
Total assets	<u>228,942</u>	<u>178,383</u>	<u>16,752</u>	<u>15,895</u>	<u>245,694</u>	<u>194,278</u>
Noncurrent liabilities	49,651	28,125	1,093	1,374	50,744	29,499
Other liabilities	47,173	48,731	1,044	848	48,217	49,579
Total liabilities	<u>96,824</u>	<u>76,856</u>	<u>2,137</u>	<u>2,222</u>	<u>98,961</u>	<u>79,078</u>
Net assets:						
Invested in capital assets, net of related debt	34,255	43,599	7,601	7,268	41,856	50,867
Restricted	47,941	36,274	293	71	48,234	36,345
Unrestricted	49,922	21,654	6,721	6,334	56,643	27,988
Total net assets	<u>\$ 132,118</u>	<u>\$ 101,527</u>	<u>\$ 14,615</u>	<u>\$ 13,673</u>	<u>\$ 146,733</u>	<u>\$ 115,200</u>

Net assets of the County's governmental activities increased by 30.1% (\$132.1 million compared to \$101.5 million). Unrestricted net assets, 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

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
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requirements, increased by 131.0% (\$49.9 million compared to \$21.6 million). Restricted net assets, those restricted mainly for capital projects and special purposes such as maintenance, construction of County roadway, and various grant activities increased by 32.2% or \$11.7 million. The invested in capital assets, net of debt category, decreased by 21.4% or \$9.3 million.

Net assets of business-type activities increased by 6.9% (\$14.6 million compared to \$13.7 million) in 2004. The County generally can only use these net assets to finance the continuing operations of River Bluff Nursing Home, Animal Services, and the Forest Preserve District golf courses.

Net assets for both the governmental and business-type activities benefited from increased fees for services, increased demand for County services, and significant increases in the public safety sales tax, which resulted in actual revenues exceeding budgeted revenues.

County of Winnebago Change in Net Assets (Expressed in Thousands of Dollars)						
	<i>Restated</i>					
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
<b>Revenues</b>						
Program Revenues:						
Fines, fees, charges for services	\$ 25,211	\$ 23,614	\$ 13,356	\$ 12,436	\$ 38,567	\$ 36,050
Operating grants and contributions	16,526	19,174	-	-	16,526	19,174
Capital grants and contributions	1,248	3,369	-	-	1,248	3,369
General revenues:						
Taxes	78,976	56,052	-	-	78,976	56,052
Miscellaneous	208	1,281	22	29	230	1,310
Unrestricted investment earnings	1,234	834	11	20	1,245	854
<b>Total revenues</b>	<b>123,403</b>	<b>104,324</b>	<b>13,389</b>	<b>12,485</b>	<b>136,792</b>	<b>116,809</b>
<b>Expenses:</b>						
Government activities:						
General government	12,570	13,171	-	-	12,570	13,171
Public safety	37,535	32,898	-	-	37,535	32,898
Highway and streets	8,759	8,115	-	-	8,759	8,115
Health and welfare	13,919	12,699	-	-	13,919	12,699
Judicial	11,021	12,778	-	-	11,021	12,778
Urban redevelopment	-	13	-	-	-	13
Culture and recreation	3,597	3,897	-	-	3,597	3,897
Interest on long-term debt	2,544	1,181	-	-	2,544	1,181
Nursing home	-	-	11,877	11,250	11,877	11,250
Animal services	-	-	1,444	1,282	1,444	1,282
Golf course	-	-	1,993	2,033	1,993	2,033
<b>Total expenses</b>	<b>89,945</b>	<b>84,752</b>	<b>15,314</b>	<b>14,565</b>	<b>105,259</b>	<b>99,317</b>
Increase in net assets before transfers	33,458	19,572	(1,925)	(2,080)	31,533	17,492
Transfers	(2,867)	(2,840)	2,867	2,840	-	-
Net assets, October 1	101,527	84,795	13,673	12,913	115,200	97,708
Net assets, September 30	<b>\$ 132,118</b>	<b>\$ 101,527</b>	<b>\$ 14,615</b>	<b>\$ 13,673</b>	<b>\$ 146,733</b>	<b>\$ 115,200</b>

# County of Winnebago, Illinois

## Management's Discussion and Analysis

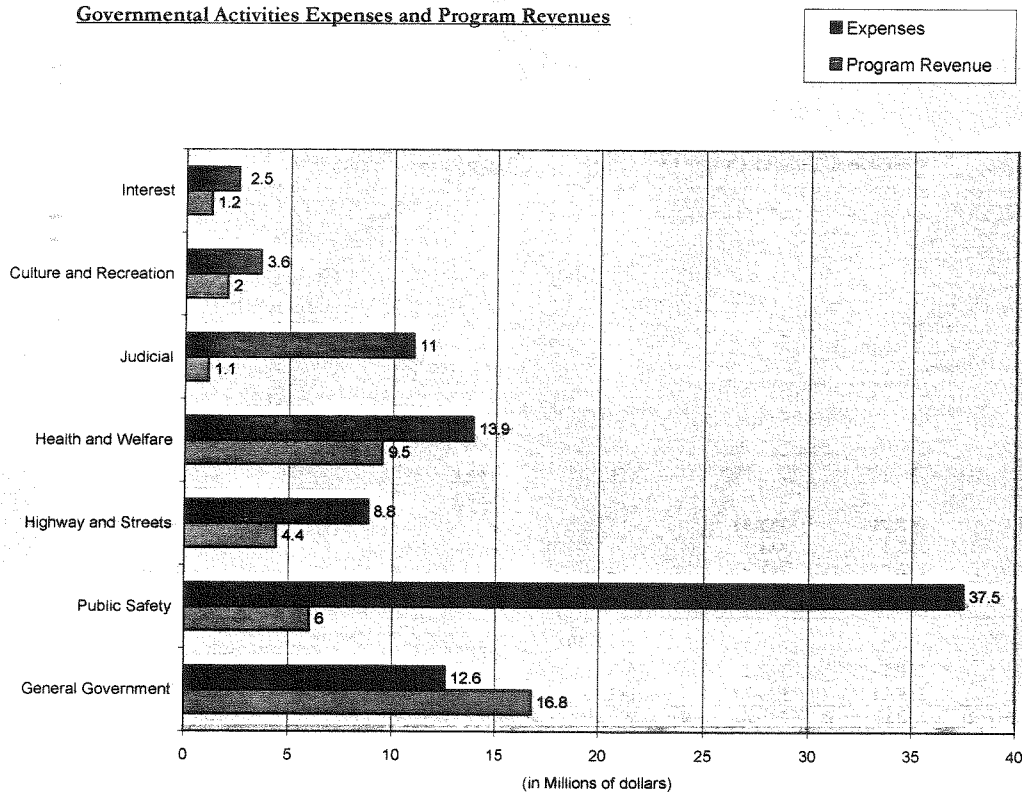
### September 30, 2004

**Governmental Activities.** Governmental-type activities increased the County's total net assets by \$30.6 million, thereby accounting for 97% of the growth in total government-wide net assets. The primary elements of this fluctuation are as follows:

- Revenue from operating grants decreased \$2.6 million due in part to revenue recognition for the health department grants.
- Revenue from taxes increased by \$22.9 million during the year; however, this increase is more than previous years due to increased property taxes and \$20 million in new public safety taxes.

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

Governmental Activities Expenses and Program Revenues

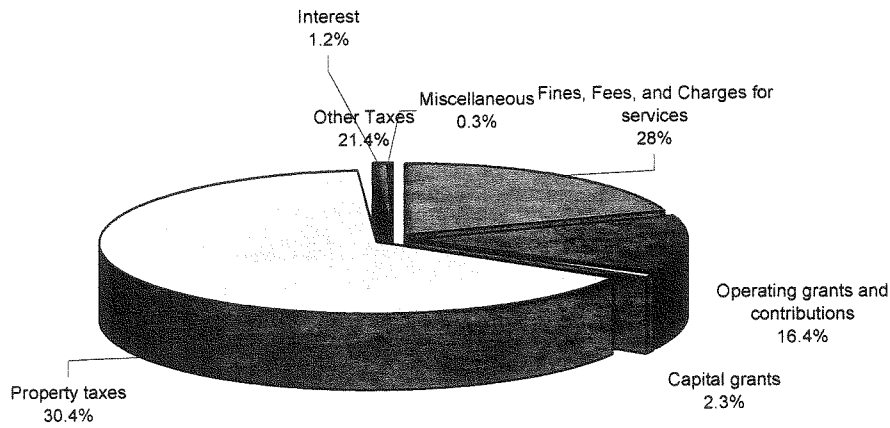


# County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2004

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

Governmental Activities Revenue by Source

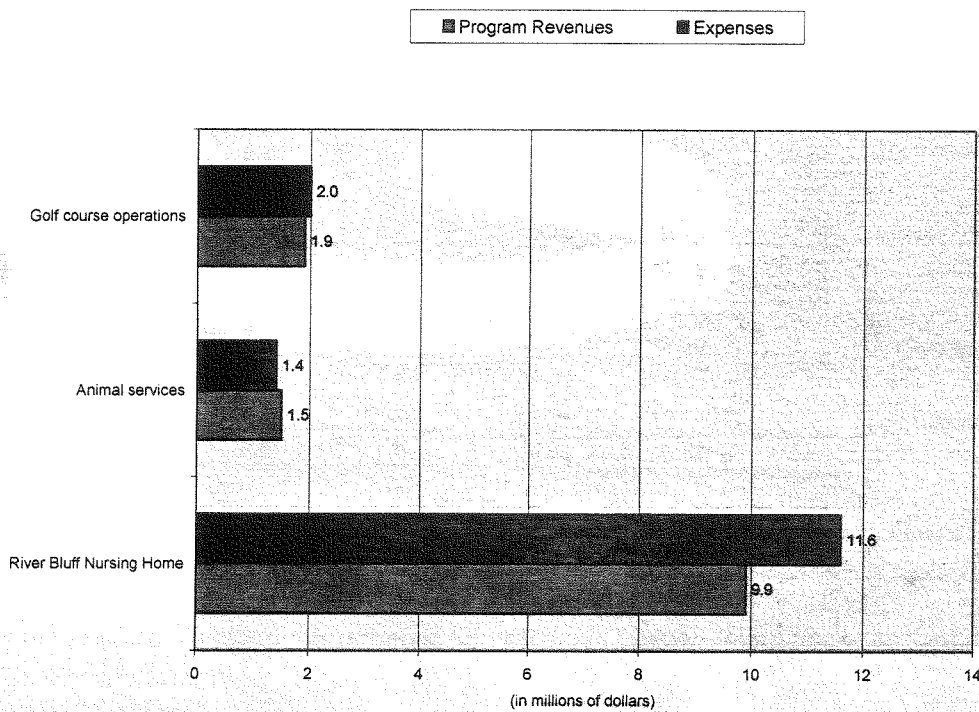




# County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2004

**Business-Type Activities.** Business-type activities decreased the County's net assets by \$.2 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year. Animal services and the golf courses generated sufficient revenues to cover current expenses; however, the nursing home relied on an operating transfer of \$2.8 million to cover current expenses.

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



**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**September 30, 2004**

**Capital Assets.** The County's investment in capital assets for its governmental and business-type activities as of September 30, 2004 amounted to \$92 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 increase in the County's capital assets for the current fiscal year was 18%.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
Land	\$ 23.3	\$ 16.6	\$ 0.8	\$ 0.8	\$ 24.1	\$ 17.4
Buildings	40.9	40.0	10.6	9.0	51.5	49.0
Improvements	5.5	4.9	2.6	2.6	8.1	7.5
Equipment	27.4	26.0	4.1	4.0	31.5	30.0
Infrastructure	21.2	19.0	-	-	21.2	19.0
Construction-in-progress	12.9	7.6	-	0.8	12.9	8.4
Subtotal	131.2	114.1	18.1	17.2	149.3	131.3
Accumulated Depreciation	(47.9)	(44.3)	(9.4)	(8.8)	(57.3)	(53.1)
Totals	\$ 83.3	\$ 69.8	\$ 8.7	\$ 8.4	\$ 92.0	\$ 78.2

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

- Public Safety Building

Additional information on the County's capital assets can be found in the notes to the basic financial statements.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**September 30, 2004**

**Bonded Debt.** At the end of the current fiscal year, the County had \$49.4 million in bonds outstanding verses \$27.1 million last year, an increase of 82.3%, as shown in the table below.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
General obligation bonds	\$ 7,881	\$ 7,809	\$ 1,125	\$ 1,165	\$ 9,006	\$ 8,974
Alternate revenue bonds	41,242	18,185	-	-	41,242	18,185
Deferred amounts	(133)	(52)	-	-	(133)	(52)
<b>Totals</b>	<b>\$ 48,990</b>	<b>\$ 25,942</b>	<b>\$ 1,125</b>	<b>\$ 1,165</b>	<b>\$ 50,115</b>	<b>\$ 27,107</b>

During fiscal 2004, the County issued 2003E Public Safety Bonds.

The County's general obligation bond rating from Moody's is A-1. Other obligations include capital leases, compensated absences and claims and judgements. More detailed information is presented in the notes to the basic financial statements.

**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, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$98.6 million, an increase of \$35.7 million in comparison with the prior year. Approximately 91.6% of this total amount (\$89.1 million) constitutes unreserved fund balance, which is available for spending at the government's discretion, subject to reporting fund-type limitations. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to pay debt service (\$7.6 million), or has to be reserved for other purposes (\$1.8 million).

The fund balance of the County's General Fund, Public Safety Sales Tax Fund, County Highway Fund, 2003E Public Safety Sales Tax Project Fund all increased by \$37.2 million collectively during the current fiscal year. A major reason the fund balances increased for all major funds was because of increased tax revenues. Public Safety Sales Tax increased \$20 million from \$6 million in 2003.

# County of Winnebago, Illinois

## Management's Discussion and Analysis

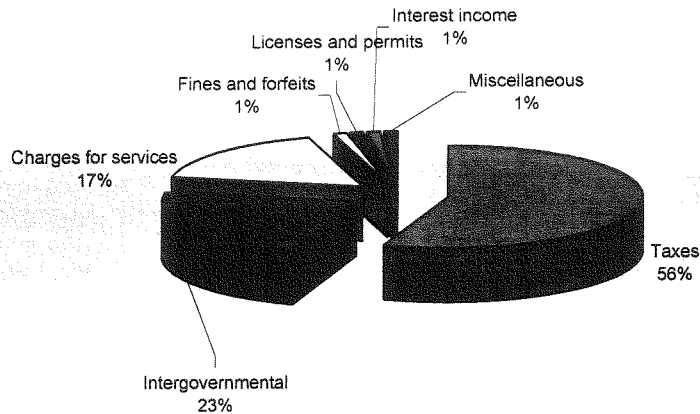
### September 30, 2004

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2004 and 2003.

(\$000 omitted)

<i>Revenue by Source:</i>	<i>2004</i>	<i>Restated 2003</i>	<i>% change</i>
Taxes	\$ 67,126	\$ 39,236	71.1%
Intergovernmental	27,790	35,755	-22.3%
Charges for services	21,262	20,931	1.6%
Fines and forfeits	1,175	1,319	-10.9%
Licenses and permits	1,563	1,402	11.5%
Interest income	1,234	833	48.1%
Miscellaneous	1,419	1,281	10.8%
	<b>\$ 121,569</b>	<b>\$ 100,757</b>	<b>20.7%</b>

2004 Revenue by Source



# County of Winnebago, Illinois

## Management's Discussion and Analysis

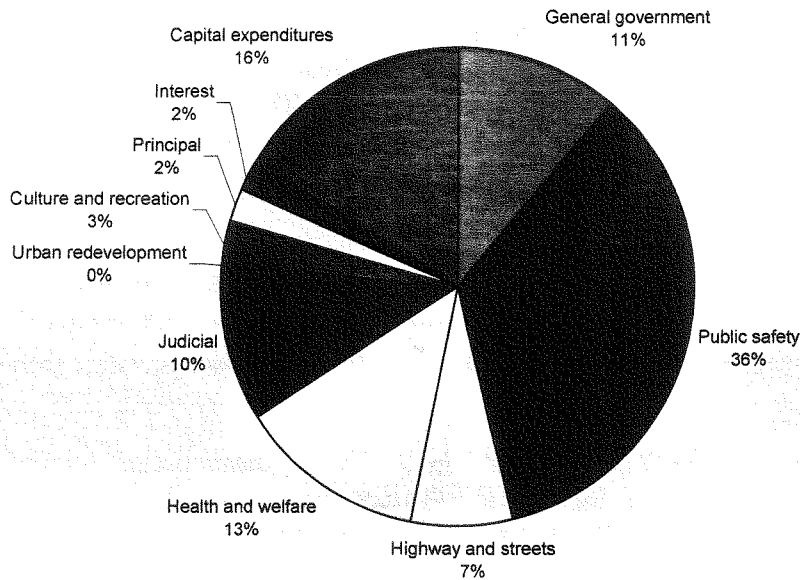
### September 30, 2004

(\$000 omitted)

Expenditures by Function:

	<u>2004</u>	<i>Restated</i> <u>2003</u>	<u>% change</u>
General government	\$ 11,649	\$ 11,808	-1.3%
Public safety	37,054	31,837	16.4%
Highway and streets	7,155	7,251	-1.3%
Health and welfare	13,564	12,608	7.6%
Judicial	11,053	12,466	-11.3%
Urban redevelopment	-	13	N/A
Culture and recreation	3,194	3,449	-7.4%
Debt service:			
Principal	2,576	2,700	-4.6%
Interest	1,868	1,075	73.8%
Capital expenditures	17,316	7,931	118.3%
	<u>\$ 105,429</u>	<u>\$ 91,138</u>	<u>15.7%</u>

2004 Expenditures by Function



**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**September 30, 2004**

**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 assets increased \$.9 million in the current fiscal year. The following table shows the changes to net assets and return on net assets for the enterprise funds.

**Business-type  
(in thousands)**

	<i>River Bluff Nursing Home Fund</i>	<i>Animal Services Fund</i>	<i>Golf Course Fund</i>
Total assets	\$ 10,670	\$ 1,601	\$ 5,012
Net assets	8,894	1,294	4,427
Changes in net assets	921	96	(74)
Return on ending net assets	10.4%	7.4%	-1.7%

**General Fund Budgetary Highlights.** The County made numerous revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 3.3% or \$1,355,284. The major increases were \$812,176 to general government, \$161,426 to judicial, and \$250,199 to public safety. The significant increase in the general government category was \$500,000 for the purchase of revenue stamps due to the increased real estate activity. The County spent 97.8% of the final amount appropriated in the General Fund during 2004.

The revenue budget compared to actual was a positive variance of \$2.3 million. Increased intergovernmental revenues, due to a better than expected economy along with increased charges for services, contributed to the variance. The net change to the fund balance was a positive \$2.6 million.

**Economic Factors and Next Year's Budgets and Rates.** The County's budget for the General Fund in 2005 was developed based on an increase in revenues that are distributed on a state-wide basis. These revenues include Corporate Replacement Tax, State Income Tax and Use Tax. The following are major assumptions used in developing the budget for the 2005 fiscal year:

- Assessed values which impact property tax revenues will increase by 6.5% in 2005, offset by exemption increases for a net increase of 4%.
- Interest rates on investments will be 1.5%.
- Quarter cent sales tax revenue will increase by 2% in 2005.
- State income taxes will increase by 8.50%.
- Health insurance costs including pharmacy will increase by 15%.

The General Fund budget in 2005 reflects no change in the ending fund balance.

**County of Winnebago, Illinois**  
**Management's Discussion and Analysis**  
**September 30, 2004**

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**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. If you have questions about this report contact the County Auditor's office by calling (815) 987-2500, or writing the Winnebago County Auditor at 404 Elm Street, Room 201, Rockford, Illinois 61101.

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## Basic Financial Statements

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County of Winnebago, Illinois  
Statement of Net Assets  
September 30, 2004

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$ 5,059,274	\$ 768,181	\$ 5,827,455
Cash with fiscal agent	2,754,812	-	2,754,812
Investments	88,582,064	991,943	89,574,007
Net receivables	52,813,038	1,399,604	54,212,642
Internal balances	(4,612,493)	4,629,914	17,421
Inventory	-	171,654	171,654
<b>Total current assets</b>	<b>144,596,695</b>	<b>7,961,296</b>	<b>152,557,991</b>
<b>Noncurrent assets</b>			
Long-term receivables	578,298	-	578,298
Capital assets not being depreciated	36,184,327	841,534	37,025,861
Capital assets being depreciated, net	47,177,326	7,884,479	55,061,805
Other assets	404,871	65,373	470,244
<b>Total noncurrent assets</b>	<b>84,344,822</b>	<b>8,791,386</b>	<b>93,136,208</b>
<b>Total assets</b>	<b>\$ 228,941,517</b>	<b>\$ 16,752,682</b>	<b>\$ 245,694,199</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 7,920,310	\$ 452,291	\$ 8,372,601
Accrued salaries and benefits	628,682	130,417	759,099
Other accrued liabilities	503,081	88,871	591,952
Unearned revenue	33,706,097	-	33,706,097
Current portion of long-term liabilities	4,414,935	372,468	4,787,403
<b>Total current liabilities</b>	<b>47,173,105</b>	<b>1,044,047</b>	<b>48,217,152</b>
<b>Noncurrent liabilities</b>			
Bonds and capital leases	46,222,325	865,000	47,087,325
Claims and judgments	1,791,110	-	1,791,110
Compensated absences	1,637,416	228,340	1,865,756
<b>Total noncurrent liabilities</b>	<b>49,650,851</b>	<b>1,093,340</b>	<b>50,744,191</b>
<b>Total liabilities</b>	<b>96,823,956</b>	<b>2,137,387</b>	<b>98,961,343</b>
<b>Net assets</b>			
Invested in capital assets, net of related debt	34,254,741	7,601,013	41,855,754
<b>Restricted for</b>			
Capital projects	16,819,237	-	16,819,237
Debt service	7,118,716	293,575	7,412,291
Other purposes	24,003,075	-	24,003,075
<b>Unrestricted</b>	<b>49,921,792</b>	<b>6,720,707</b>	<b>56,642,499</b>
<b>Total net assets</b>	<b>132,117,561</b>	<b>14,615,295</b>	<b>146,732,856</b>
<b>Total liabilities and net assets</b>	<b>\$ 228,941,517</b>	<b>\$ 16,752,682</b>	<b>\$ 245,694,199</b>

The accompanying notes are an integral part of this financial statement.

# County of Winnebago, Illinois

## Statement of Activities

For the Year Ended September 30, 2004

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government</b>							
Governmental activities:							
General government	\$ 12,569,924	\$ 16,440,242	\$ 431,342	\$ -	\$ 4,301,660	\$ -	\$ 4,301,660
Public safety	37,535,407	2,756,240	3,204,932	-	(31,574,235)	-	(31,574,235)
Highway and streets	8,759,159	3,391,792	4,169,573	795,116	(402,678)	-	(402,678)
Health and welfare	13,919,300	1,469,515	7,834,033	-	(4,615,752)	-	(4,615,752)
Judicial	11,020,576	865,796	238,166	-	(9,916,614)	-	(9,916,614)
Culture and recreation	3,596,661	286,947	648,450	452,765	(2,208,499)	-	(2,208,499)
Interest on long-term liabilities	2,544,490	-	-	-	(2,544,490)	-	(2,544,490)
<b>Total governmental activities</b>	<b>89,945,517</b>	<b>25,210,532</b>	<b>16,526,496</b>	<b>1,247,881</b>	<b>(46,960,608)</b>	<b>-</b>	<b>(46,960,608)</b>
Business-type activities:							
Nursing home	11,876,864	9,917,813	-	-	-	(1,959,051)	(1,959,051)
Animal services	1,443,995	1,535,839	-	-	-	91,844	91,844
Golf course	1,992,947	1,902,478	-	-	-	(90,469)	(90,469)
<b>Total business-type activities</b>	<b>15,313,806</b>	<b>13,356,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,957,676)</b>	<b>(1,957,676)</b>
<b>Total</b>	<b>\$ 105,259,323</b>	<b>\$ 38,566,662</b>	<b>\$ 16,526,496</b>	<b>\$ 1,247,881</b>	<b>\$ (46,960,608)</b>	<b>\$ (1,957,676)</b>	<b>\$ (48,918,284)</b>

General revenues:			
Taxes:			
Property taxes	\$ 31,663,574	\$ -	\$ 31,663,574
Sales taxes	1,076,209	-	1,076,209
State income taxes	3,937,685	-	3,937,685
Quarter-cent sales tax	7,629,174	-	7,629,174
Public safety sales tax	26,116,700	-	26,116,700
Replacement taxes	3,765,600	-	3,765,600
Use tax	640,044	-	640,044
Other taxes	4,147,618	-	4,147,618
Miscellaneous	208,709	11,124	219,833
Interest revenue	1,233,649	21,997	1,255,646
Transfers	(2,867,200)	2,867,200	-
<b>Total general revenues and transfers</b>	<b>77,551,762</b>	<b>2,900,321</b>	<b>80,452,083</b>
Change in net assets	30,591,154	942,645	31,533,799
Net assets - beginning, as restated	101,526,407	13,672,650	115,199,057
<b>Net assets - ending</b>	<b>\$ 132,117,561</b>	<b>\$ 14,615,295</b>	<b>\$ 146,732,856</b>

The accompanying notes are an integral part of this financial statement.

# County of Winnebago, Illinois

## Balance Sheet

### Governmental Funds

September 30, 2004

	General Fund	Public Safety Sales Tax Fund	County Highway Fund	2003E Public Safety Sales Tax Project Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 3,772,497	\$ -	\$ 54,340	\$ -	\$ 1,215,851	\$ 5,042,688
Cash with fiscal agent	-	-	-	-	2,754,812	2,754,812
Investments	17,460,955	24,398,700	14,629,214	13,436,798	18,656,397	88,582,064
Receivables, net	12,207,486	68,884	3,311,410	10,501	18,850,742	34,449,023
Receivables from other governments	4,782,998	6,567,588	129,225	-	6,665,017	18,144,828
Due from other funds	94,393	-	8,993	1,916,774	18,667,567	20,687,727
Long-term receivables	-	-	-	-	578,298	578,298
<b>Total assets</b>	<b>\$ 38,318,329</b>	<b>\$ 31,035,172</b>	<b>\$ 18,133,182</b>	<b>\$ 15,364,073</b>	<b>\$ 67,388,684</b>	<b>\$ 170,239,440</b>
<b>Liabilities</b>						
Accounts payable	\$ 4,174,947	\$ 1,402	\$ 156,724	\$ 277,038	\$ 3,169,506	\$ 7,779,617
Accrued salaries and benefits	346,568	58,714	27,770	-	185,912	618,964
Payable to other governmental entities	3,919	-	-	-	-	3,919
Due to other funds	11,071,447	4,295,383	7,001,442	-	4,367,669	26,735,941
Deferred revenue	12,087,994	-	3,231,598	-	21,170,509	36,490,101
<b>Total liabilities</b>	<b>27,684,875</b>	<b>4,355,499</b>	<b>10,417,534</b>	<b>277,038</b>	<b>28,893,596</b>	<b>71,628,542</b>
<b>Fund balances</b>						
Reserved for:						
Long-term receivables	-	-	-	-	578,298	578,298
Debt service	-	-	-	-	7,621,797	7,621,797
Future grant programs	-	-	-	-	1,281,114	1,281,114
Unreserved, reported in:						
General fund						
Designated for tort liability	595,150	-	-	-	-	595,150
Undesignated	10,038,304	-	-	-	-	10,038,304
Special revenue funds						
Designated for tort liability	-	-	-	-	177,918	177,918
Undesignated	-	26,679,673	7,715,648	-	27,526,597	61,921,918
Capital projects funds	-	-	-	15,087,035	1,309,364	16,396,399
<b>Total fund balances</b>	<b>10,633,454</b>	<b>26,679,673</b>	<b>7,715,648</b>	<b>15,087,035</b>	<b>38,495,088</b>	<b>98,610,898</b>
<b>Total liabilities and fund balances</b>	<b>\$ 38,318,329</b>	<b>\$ 31,035,172</b>	<b>\$ 18,133,182</b>	<b>\$ 15,364,073</b>	<b>\$ 67,388,684</b>	<b>\$ 170,239,440</b>

The accompanying notes are an integral part of this financial statement.

# County of Winnebago, Illinois

## Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Assets

September 30, 2004

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### Reconciliation to Government-Wide Statement of Net Assets:

Total Governmental Fund Balances, as restated \$ 98,610,898

Amounts reported for governmental activities in the Statement of Net Assets are different because:

27200

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 83,361,653

Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds. 2,784,005

Long-term liabilities, including bonds payable, are not due and payable in the current period and are not due and payable in current period and therefore are not reported in the funds. (53,464,159)

Internal service funds are used by management to charge the costs of health insurance and management information systems to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. 825,164

Net Assets of Governmental Activities \$ 132,117,561

# County of Winnebago, Illinois

## Statements of Revenues, Expenditures, and Changes in Fund Balances

### Governmental Funds

For The Year Ended September 30, 2004

	General Fund	Public Safety Sales Tax Fund	County Highway Fund	2003E Public Safety Sales Tax Project Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 20,587,461	\$ 26,116,700	\$ 3,029,153	\$ -	\$ 17,392,387	\$ 67,125,701
Intergovernmental	10,074,940	-	-	-	17,715,235	27,790,175
Charges for services	11,464,888	-	1,128,128	-	8,669,424	21,262,440
Fines and forfeitures	1,174,655	-	-	-	-	1,174,655
Licenses and permits	947,677	-	-	-	614,950	1,562,627
Investment income	242,174	157,629	147,264	235,633	450,949	1,233,649
Miscellaneous	1,210,810	-	-	-	208,709	1,419,519
<b>Total revenues</b>	<b>45,702,605</b>	<b>26,274,329</b>	<b>4,304,545</b>	<b>235,633</b>	<b>45,051,654</b>	<b>121,568,766</b>
<b>Expenditures</b>						
Current:						
General government	9,427,823	-	-	-	2,221,220	11,649,043
Public safety	23,143,713	4,957,599	-	135,496	8,817,291	37,054,099
Highway and streets	131,400	-	2,832,116	-	4,191,390	7,154,906
Health and welfare	711,486	-	-	-	12,852,637	13,564,123
Judicial	8,908,150	-	-	-	2,145,109	11,053,259
Culture and recreation	-	-	-	-	3,193,803	3,193,803
Debt service:						
Principal	-	-	-	-	2,576,372	2,576,372
Interest	-	-	-	-	1,867,748	1,867,748
Capital outlays	63,265	226,625	930,347	7,706,679	8,388,905	17,315,821
<b>Total expenditures</b>	<b>42,385,837</b>	<b>5,184,224</b>	<b>3,762,463</b>	<b>7,842,175</b>	<b>46,254,475</b>	<b>105,429,174</b>
<b>Excess of revenues over (under) expenditures</b>	<b>3,316,768</b>	<b>21,090,105</b>	<b>542,082</b>	<b>(7,606,542)</b>	<b>(1,202,821)</b>	<b>16,139,592</b>
<b>Other financing sources (uses)</b>						
Proceeds from general obligation bonds	-	-	-	24,500,000	-	24,500,000
Premium (Discount) on bond issue	-	-	-	(89,600)	-	(89,600)
Payment of short-term bond anticipation notes	-	(2,000,000)	-	-	-	(2,000,000)
Transfers in	144,392	2,016,000	-	-	5,471,602	7,631,994
Transfers out	(1,208,562)	(1,490,184)	-	(2,016,000)	(5,784,448)	(10,499,194)
<b>Total other financing sources (uses)</b>	<b>(1,064,170)</b>	<b>(1,474,184)</b>	<b>-</b>	<b>22,394,400</b>	<b>(312,846)</b>	<b>19,543,200</b>
<b>Net change in fund balances</b>	<b>2,252,598</b>	<b>19,615,921</b>	<b>542,082</b>	<b>14,787,858</b>	<b>(1,515,667)</b>	<b>35,682,792</b>
<b>Fund balances, beginning of period, as restated</b>	<b>8,380,856</b>	<b>7,063,752</b>	<b>7,173,566</b>	<b>299,177</b>	<b>40,010,755</b>	<b>62,928,106</b>
<b>Fund balances, end of period</b>	<b>\$ 10,633,454</b>	<b>\$ 26,679,673</b>	<b>\$ 7,715,648</b>	<b>\$ 15,087,035</b>	<b>\$ 38,495,088</b>	<b>\$ 98,610,898</b>

The accompanying notes are an integral part of this financial statement.

# County of Winnebago, Illinois

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

For The Year Ended September 30, 2004

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

Net Change in Fund Balances - Total Governmental Funds \$ 35,682,792

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.  
This is the amount by which capital outlays exceed depreciation:

Capital outlays	16,173,658	
Depreciation	<u>3,919,687</u>	12,253,971

Revenues in the Statement of Activities that do not provide  
current financial resources are not reported as revenues in the funds. 1,835,105

The issuance of long-term debt (e.g., bonds, leases) provides current financial  
resources to governmental funds, while the repayment of the principal of  
long-term debt consumes the current financial resources of governmental funds.  
Neither transaction, however, has any effect on net assets. Also, governmental  
funds report the effect of issuance costs, premiums, discounts, and similar  
items when debt is first issued, whereas these amounts are deferred and  
amortized in the Statement of Activities. This amount is the net effect of these  
differences in the treatment of long-term debt and related items. (19,660,827)

Some expense 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.

(677,162)

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.

1,157,275

Change in Net Assets of Governmental Activities \$ 30,591,154

# County of Winnebago, Illinois

## Statement of Net Assets

### Proprietary Funds

September 30, 2004

	Business-Type Activities			Totals	Governmental
	River Bluff Nursing Home Fund	Animal Services Fund	Forest Preserve Golf Course Fund		Internal Service Funds
<b>Assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	\$ 276,218	\$ 200	\$ 491,763	\$ 768,181	\$ 16,586
Investments	931,743	60,200	-	991,943	-
Receivables, net	696	2,606	12,277	15,579	203
Due from other funds	4,107,932	445,732	606,802	5,160,466	1,472,937
Receivable from other governments	1,312,671	71,354	-	1,384,025	218,984
Inventory	138,240	-	33,414	171,654	-
<b>Total current assets</b>	<b>6,767,500</b>	<b>580,092</b>	<b>1,144,256</b>	<b>8,491,848</b>	<b>1,708,710</b>
<b>Noncurrent assets</b>					
Restricted investments	38,525	-	-	38,525	-
Other assets	23,165	3,683	-	26,848	-
Capital assets not being depreciated	259,439	1,963	580,132	841,534	-
Capital assets being depreciated, net	3,581,461	1,015,495	3,287,523	7,884,479	236,360
<b>Total noncurrent assets</b>	<b>3,902,590</b>	<b>1,021,141</b>	<b>3,867,655</b>	<b>8,791,386</b>	<b>236,360</b>
<b>Total assets</b>	<b>\$ 10,670,090</b>	<b>\$ 1,601,233</b>	<b>\$ 5,011,911</b>	<b>\$ 17,283,234</b>	<b>\$ 1,945,070</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
Accounts payable	\$ 369,458	\$ 34,690	\$ 48,143	\$ 452,291	\$ 136,774
Accrued salaries, wages and benefits	104,663	10,508	15,246	130,417	9,718
Compensated absences	91,900	10,391	10,177	112,468	19,708
Accrued interest	6,050	2,344	-	8,394	-
Due to other funds	36,277	3,312	490,963	530,552	37,216
Payable to other governments	41,952	-	-	41,952	-
Claims payable	-	-	-	-	640,116
Trust deposits	38,525	-	-	38,525	-
Current portion of long-term liabilities	220,000	40,000	-	260,000	-
<b>Total current liabilities</b>	<b>908,825</b>	<b>101,245</b>	<b>564,529</b>	<b>1,574,599</b>	<b>843,532</b>
<b>Noncurrent liabilities</b>					
Bonds	680,000	185,000	-	865,000	-
Compensated absences	186,581	21,096	20,663	228,340	40,014
<b>Total noncurrent liabilities</b>	<b>866,581</b>	<b>206,096</b>	<b>20,663</b>	<b>1,093,340</b>	<b>40,014</b>
<b>Total liabilities</b>	<b>1,775,406</b>	<b>307,341</b>	<b>585,192</b>	<b>2,667,939</b>	<b>883,546</b>
<b>Net assets</b>					
Invested in capital assets, net of related debt	2,940,900	792,458	3,867,655	7,601,013	236,360
Restricted for:					
Debt service	244,200	49,375	-	293,575	-
Other purpose					
Unrestricted	5,709,584	452,059	559,064	6,720,707	825,164
<b>Total net assets</b>	<b>8,894,684</b>	<b>1,293,892</b>	<b>4,426,719</b>	<b>14,615,295</b>	<b>1,061,524</b>
<b>Total liabilities and net assets</b>	<b>\$ 10,670,090</b>	<b>\$ 1,601,233</b>	<b>\$ 5,011,911</b>	<b>\$ 17,283,234</b>	<b>\$ 1,945,070</b>

The accompanying notes are an integral part of this financial statement.



# County of Winnebago, Illinois

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

### Proprietary Funds

For The Year Ended September 30, 2004

	<i>Business-Type Activities</i>				<i>Governmental Activities</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Services Fund</i>	<i>Forest Preserve Golf Course Fund</i>		<i>Internal Service Funds</i>
				<i>Totals</i>	
<b>Operating revenues</b>					
Charges for services	\$ 9,917,813	\$ 678,907	\$ 1,902,478	\$ 12,499,198	\$ 12,637,031
Licenses and permits	-	856,932	-	856,932	-
Other	1,349	3,222	6,553	11,124	13,256
<b>Total operating revenues</b>	<b>9,919,162</b>	<b>1,539,061</b>	<b>1,909,031</b>	<b>13,367,254</b>	<b>12,650,287</b>
<b>Operating expenses</b>					
Personnel	8,570,363	794,019	1,025,147	10,389,529	846,773
Supplies and services	2,948,730	557,340	725,534	4,231,604	10,646,239
Depreciation	330,899	78,757	242,266	651,922	222,941
<b>Total operating expenses</b>	<b>11,849,992</b>	<b>1,430,116</b>	<b>1,992,947</b>	<b>15,273,055</b>	<b>11,715,953</b>
<b>Operating income (loss)</b>	<b>(1,930,830)</b>	<b>108,945</b>	<b>(83,916)</b>	<b>(1,905,801)</b>	<b>934,334</b>
<b>Non-operating revenues (expenses)</b>					
Interest revenue	11,248	749	10,000	21,997	-
Interest expense	(26,872)	(13,879)	-	(40,751)	-
<b>Net non-operating revenues (expenses)</b>	<b>(15,624)</b>	<b>(13,130)</b>	<b>10,000</b>	<b>(18,754)</b>	<b>-</b>
<b>Income (loss) before transfers</b>	<b>(1,946,454)</b>	<b>95,815</b>	<b>(73,916)</b>	<b>(1,924,555)</b>	<b>934,334</b>
<b>Transfers in</b>	<b>2,867,200</b>	<b>-</b>	<b>-</b>	<b>2,867,200</b>	<b>-</b>
<b>Net increase (decrease) in net assets</b>	<b>920,746</b>	<b>95,815</b>	<b>(73,916)</b>	<b>942,645</b>	<b>934,334</b>
<b>Total net assets, beginning of period</b>	<b>7,973,938</b>	<b>1,198,077</b>	<b>4,500,635</b>	<b>13,672,650</b>	<b>127,190</b>
<b>Total net assets, end of period</b>	<b>\$ 8,894,684</b>	<b>\$ 1,293,892</b>	<b>\$ 4,426,719</b>	<b>\$ 14,615,295</b>	<b>\$ 1,061,524</b>

The accompanying notes are an integral part of this financial statement.

# County of Winnebago, Illinois

## Statement of Cash Flows

### Proprietary Funds

For The Year Ended September 30, 2004

	<i>Business-Type Activities</i>				<i>Governmental-Type Activities</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Service Fund</i>	<i>Forest Preserve Golf Course Fund</i>		<i>Internal Service Funds</i>
				<i>Totals</i>	
<b>Cash flows from operating activities</b>					
Charges for services	\$ 10,400,921	\$ 877,700	\$ 1,895,701	\$ 13,174,322	\$ 12,993,797
Licenses and permits	-	856,932	-	856,932	-
Other operating revenues	1,349	3,222	6,553	11,124	13,256
Cash paid to employees	(8,742,512)	(799,570)	(1,027,039)	(10,569,121)	(861,679)
Cash paid to vendors	(2,584,390)	(551,173)	(738,072)	(3,873,635)	(10,744,050)
<b>Net cash provided by (used in) operating activities</b>	<b>(924,632)</b>	<b>387,111</b>	<b>137,143</b>	<b>(400,378)</b>	<b>1,401,324</b>
<b>Cash flows from noncapital financing activities</b>					
Receipts from other funds	1,465,847	-	210,044	1,675,891	-
Payments to other funds	-	(316,454)	-	(316,454)	(1,283,525)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>1,465,847</b>	<b>(316,454)</b>	<b>210,044</b>	<b>1,359,437</b>	<b>(1,283,525)</b>
<b>Cash flows from capital and related financing activities</b>					
Principal paid on bonds	-	(40,000)	-	(40,000)	(99,376)
Interest paid on bonds	(25,847)	(11,535)	-	(37,382)	-
Capital acquisitions	(853,932)	(19,571)	(71,658)	(945,161)	(5,350)
<b>Net cash used in capital and related financing activities</b>	<b>(879,779)</b>	<b>(71,106)</b>	<b>(71,658)</b>	<b>(1,022,543)</b>	<b>(104,726)</b>
<b>Cash flows from investing activities</b>					
Sale of investments	579,435	-	-	579,435	-
Purchase of investments	-	(300)	-	(300)	-
Interest and dividends	11,248	749	-	11,997	(58)
<b>Net cash provided by (used in) investing activities</b>	<b>590,683</b>	<b>449</b>	<b>-</b>	<b>591,132</b>	<b>(58)</b>
<b>Net increase in cash and cash equivalents</b>	<b>252,119</b>	<b>-</b>	<b>275,529</b>	<b>527,648</b>	<b>13,015</b>
<b>Cash and cash equivalents, beginning of period</b>	<b>24,099</b>	<b>200</b>	<b>216,234</b>	<b>240,533</b>	<b>3,571</b>
<b>Cash and cash equivalents, end of period</b>	<b>\$ 276,218</b>	<b>\$ 200</b>	<b>\$ 491,763</b>	<b>\$ 768,181</b>	<b>\$ 16,586</b>

(Continued)

The accompanying notes are an integral part of this financial statement.

County of Winnebago, Illinois  
 Statements of Cash Flows (Continued)  
 Proprietary Funds  
 For The Year Ended September 30, 2004

	Business-Type Activities			Totals	Governmental
	River Bluff Nursing Home Fund	Animal Service Fund	Forest Preserve Golf Course Fund		Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (1,930,830)	\$ 108,945	\$ (83,916)	\$ (1,905,801)	\$ 934,334
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization	330,899	78,757	242,266	651,922	222,941
Changes in assets and liabilities:					
Decrease (increase) in due from other governmental units and agencies	758,108	-	-	758,108	356,765
(Increase) decrease in inventory	(31,223)	-	(758)	(31,981)	-
Decrease (increase) in other receivables	-	198,793	(6,777)	192,016	-
Increase (decrease) in accounts payable	120,563	6,167	(11,780)	114,950	(97,811)
Increase (decrease) in accrued payroll	(218,732)	(16,490)	124	(235,098)	(18,181)
Increase (decrease) in compensated absences payable	46,583	10,939	(2,016)	55,506	3,276
Net cash provided by (used in) operating activities	\$ (924,632)	\$ 387,111	\$ 137,143	\$ (400,378)	\$ 1,401,324

Noncash Capital and Related Financing Activities:

An operating transfer of \$2,867,200 was recorded in the River Bluff Nursing Home Enterprise Fund from a Non-major governmental-type fund.

# County of Winnebago, Illinois

## Statement of Fiduciary Net Assets

September 30, 2004

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	<i>Agency Funds</i>
<b>Assets</b>	
Cash	\$ 9,087,067
Investments	3,576,865
Due from other governmental units and agencies	82,956
Accrued interest on investments	72,361
Other receivables	13,333
<hr/>	
<b>Total assets</b>	<b>\$ 12,832,582</b>
<hr/>	
<b>Liabilities</b>	
Accounts payable	\$ 166,077
Due to taxing districts	4,314,133
Due to other governmental units and agencies	2,136,786
Trust deposits	6,215,586
<hr/>	
<b>Total liabilities</b>	<b>\$ 12,832,582</b>

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*The accompanying notes are an integral part of this financial statement.*

## Notes to Financial Statements

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# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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Interfund activity consists of transfers, services provided and/or used, reimbursements, advances, and loans. As a general rule the effect of interfund activity has been eliminated for the government-wide financial statements. Exceptions to the general rule include interfund services provided and/or used. Interfund services provided/and or used are accounted for as revenues and expenses since the elimination of such revenues and expenses would distort the direct costs and program revenues reported for the various functions.

The difference in year- ends between the County and the District creates an unbalance of \$17,421 between interfund activities in the Government-Wide Statements of Net Assets.

Amounts reported as program revenues in the Statement of Activities include 1) fines, fees and charges for services, 2) operating grants, 3) capital grants and contributions. Grants not restricted are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes, and interest revenues.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and operating expenses are intermediate components with in the proprietary fund Statement of Revenues, Expenses and Changes in Fund Net Assets, and include only those transactions that constitute their principal, ongoing activities exclusive of investing or financing transactions. Significant operating revenues include charges for services and licenses and permits. Significant operating expenses include personnel, material and supplies, outside services and depreciation. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

For proprietary funds, the County applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principal Board (APB) Opinions, and Accounting Research Bulletins (ARB's).

### **Governmental Fund Financial Statements**

The governmental fund financial statements are accounted for using a current financial resources measurement focus, whereby only current assets and current liabilities generally are included in the Balance Sheet, and the Statement of Revenues, Expenditures, and Changes in Fund Balances present increases and decreases in those net current assets. The funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days for property taxes and 90 days for all other amounts) to be used to liquidate liabilities of the current period. Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services and interest. All other revenues sources are considered to be measureable and available only when cash is received.

Expenditures, other than interest on noncurrent obligations, are recorded when the fund liability is incurred.

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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### Governmental Funds

Governmental funds finance most governmental functions of the County. The acquisition, use and balances of the County's expendable financial resources and the related liabilities, excluding those accounted for in proprietary funds, are accounted for through governmental funds. The measurement focus is upon determination of changes in current financial resources, rather than upon net income determination. The following are the County's major governmental funds:

#### General Fund

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

#### Public Safety Sales Tax Fund

The Public Safety Sales Tax Fund is used to account for revenues and expenditures related to the collection and use of the public safety sales tax dollars.

#### County Highway Fund

The County Highway Fund is used to account for revenues and expenditures related to the general operations and maintenance of the highway departments, whose main purpose is to develop, construct and maintain the County's system of highways.

#### 2003 E Public Safety Sales Tax Project Fund

A capital project fund used to account for the construction of the public safety building.

### Proprietary Funds

Proprietary Funds are used to account for the County's ongoing operations and activities, which are similar to those found in the private sector. The measurement focus is upon the determination of net income. The following are the County's major proprietary funds:

#### River Bluff Nursing Home Fund

The 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.

#### Animal Services Fund

The Animal Services Fund is used to account for the operations required to enforce state statutes and local ordinances on animal control. Revenues are provided by fines and fees.

#### Golf Course Fund

The Golf Course Fund is used to account for the operations of the District's golf courses. Revenues are provided by user charges.

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

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Additionally, the County reports the following fund type:

**Internal Service Funds**

Internal Service Funds account for those activities and services furnished internally to other organizational units within the County on a cost reimbursement basis. Charges are made to various departments to support these activities. The County's internal service funds include data processing, central stores, public safety building maintenance, car pool and self-insured health insurance and dental programs.

**Other Governmental and Fiduciary Funds**

Other governmental funds include all non-major special revenue, debt service, capital projects and agency funds which account for various activities of the County. See the fund divider pages for detailed activity descriptions.

**D. Assets, Liabilities, and Net Assets or Equity**

**Cash and Cash Equivalents (Proprietary Fund Type)**

For purposes of the Statement of Cash Flows, the County's policy for determining cash and cash equivalents is defined as follows:

- (1) Cash includes currency on hand and demand deposits with banks and other financial institutions. Cash also includes money market accounts that have the general characteristics of demand deposits in that the County may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.
- (2) Investments in the Proprietary funds consist of certificates of deposit which are not cash equivalents in that those investments are not readily convertible to cash without prior notice or penalty and their maturities may exceed three months.

**Investments**

Investments are stated at fair value. Fair value is determined based primarily on the basis of quoted market prices. Interest income is recorded as earned.

**Inventories**

Payment for supplies are recorded as expenditures at the time of purchase.

**Inventories (Business-Type Activities)**

Inventories are stated at cost (first-in, first-out), which approximates realizable value.



# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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### Capital Assets

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment, infrastructure, and other tangible assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

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

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the implementation year (FY2002). Infrastructure assets include roads, bridges, and traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and must be implemented by the fiscal year ending 2006.

### Revenues

A substantial amount of governmental fund revenues are accrued. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASB No. 33. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

### Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund financial statements consists of unpaid, accumulated vacation, and vested sick leave balances for County employees.

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

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Vacation and sick leave are recorded in governmental funds when due (upon employee retirement or termination). The General Fund is typically used to liquidate these liabilities. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. 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.

**Interfund Activity**

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**Other Assets, Non-current Obligations, Bond Premiums and Issue Costs**

Non-current obligations are reported in the government-wide and proprietary fund financial statements as liabilities. The governmental fund financial statements do not report non-current obligations because they do not require the use of current financial resources. Bond premiums and issue costs (included in other assets) are deferred and amortized over the term of the bonds using the bonds-outstanding method in the government-wide and proprietary fund financial statements, but are recognized during the current period in the governmental fund financial statements. The bonds-outstanding method does not differ significantly from the effective interest or straight-line methods.

**Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for specific purposes. Designations of fund balance represent tentative management plans that are subject to change.

**Restricted Assets**

Restricted assets included cash and investments of the proprietary fund that are legally restricted as to their use.

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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### Equity and Net Assets Classifications

#### *Government-wide and Proprietary Fund Statements*

Net assets is displayed in three components:

*Invested in capital assets, net of related debt* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

*Restricted net assets* – consist of net assets with constraints placed on the 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.

*Unrestricted net assets* – all other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

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 equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

### Property Tax Revenue Recognition

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 District 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 available to finance current operations and, therefore, are recorded as deferred property tax revenue. Property tax revenues are recognized in the year following the levy.

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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The Property Tax Extension Limitation Law imposes mandatory property tax limitations on the ability of taxing districts in Illinois to raise revenues through unlimited property tax increases. The increase in property tax extensions is limited to the lesser of 5% or the percentage increase in the Consumer Price Index for all Urban Consumers. Even taxes levied for tort immunity, fire prevention and safety, Municipal Retirement and social security purposes are subject to the limitation provisions. The amount of the limitation may be adjusted for new property added or annexed to the tax base and for voter approved tax increases.

### Replacement Tax Allotments

On January 1, 1979, the Corporate Personal Property Tax was abolished and on August 11, 1979, a new tax called the Personal Property Replacement Tax (Replacement Tax) was created. The State law mandates that the Replacement Tax is to be first applied toward payment of the proportionate amount of debt service previously paid from personal property tax levies. Next, the revenues are to be applied to payment of the proportionate share of pension or retirement obligations previously supported by personal property taxes. After debt service and retirement obligations are satisfied, any remaining moneys are to be distributed to other funds, which were previously supported by personal property taxes. The County recognizes revenue from the Replacement Tax when it becomes measurable and available in accordance with accounting principles generally accepted in the United States of America.

### Grant Revenue Recognition

Grant revenue recorded in governmental funds is recognized as revenue in the accounting period when it becomes susceptible to accrual that is both measurable and available. Under the terms of the grants, expenditure is the prime factor for determining eligibility and resulting susceptibility to accrual. As such, revenue is recognized to the extent expenditures have been made. Grant revenues received prior to meeting the revenue recognition criteria have been recorded as deferred revenue. Resources not yet received when the eligibility criteria have been met have been recorded as a receivable.

### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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

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**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

The governmental fund balance sheet includes a reconciliation between fund balance-total governmental funds and net assets – governmental activities as reported in the government wide statement of net assets. One element of that reconciliation explains “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$53,464,159 difference are as follows:

Bonds payable	\$49,123,816
Plus: Issue discount amortized against interest expense	(63,663)
Less: Deferred charge on refunding (to be amortized over life of debt)	(68,874)
Less: Deferred charge for issuance costs (to be amortized over life of debt)	(404,871)
Accrued interest payable	503,081
Capital leases payable	115,633
Claims and judgments	1,901,000
Compensated absences	<u>2,358,037</u>
Net adjustment to reduce fund balance – total governmental funds to arrive at net assets – governmental activities	<u>\$53,464,159</u>

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government wide statement of activities**

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

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

The element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$19,660,827 difference are as follows:

Debt issued or incurred:	
Capital payments	\$ 104,601
Issuance of general obligation bonds (Alternate Revenue)	(24,500,000)
Current year accretion on bonds	(105,000)
Bond anticipation note, payoff	2,000,000
Plus: Discounts	89,600
Principal repayments:	
General obligation debt	2,576,372
Bond issue costs	<u>173,600</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$(19,660,827)</u>

Another element of that reconciliation states that “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 \$677,162 difference are as follows:

Interest on capital lease	\$ (6,800)
Compensated absences	(304,420)
Claims and judgments	199,000
Accrued interest	(526,340)
Amortization of deferred charge on refunding	(10,379)
Amortization of issuance costs	(29,523)
Amortization of bond premium/discount	<u>1,300</u>
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities	<u>\$(677,162)</u>

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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### Note 3 – Stewardship, Compliance and Accountability

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#### A. Budgets

Budgets are prepared using the 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 for all governmental and proprietary funds, except the 2002A Land Acquisition Bond Fund, by passage of the County's Annual Budget and Appropriation Ordinance. Transfers from one appropriation within a fund to another of the same fund, not affecting the total amount appropriated, may only be made by the County Board. Also, only the 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 thirty 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 and are revised during the year, as more current data becomes available.

#### B. Expenditures/Expenses over Appropriations

The following funds over expended appropriations in fiscal year 2004:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**B. Expenditures/Expenses over Appropriations, continued**

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
<b>General Fund</b>			
General government function			
County Auditor			
Supplies and services	\$ 26,932	\$ 52,475	\$ (25,543)
County Board			
Supplies and services	15,019	15,404	(385)
Miscellaneous County			
Supplies and services	2,411,684	2,618,740	(207,056)
Purchasing			
Personnel	127,411	127,539	(128)
Recorder of Deeds			
Supplies and services	48,714	49,518	(804)
Superintendent of Education			
Supplies and services	132,087	132,879	(792)
Treasurer			
Supplies and services	94,678	108,701	(14,023)
Tort Liability			
Supplies and services	242,150	542,150	(300,000)
Public safety function			
Chief Probation Office			
Personnel	1,440,562	1,441,153	(591)
Supplies and services	57,937	62,933	(4,996)
Civil Defence			
Supplies and services	54,348	67,408	(13,060)
Sheriff's office			
Supplies and services	2,387,827	2,622,683	(234,856)
Judicial function			
State's Attorney			
Personnel	2,414,289	2,440,934	(26,645)
Circuit Court			
Supplies and services	463,350	476,578	(13,228)
Coroner			
Supplies and services	267,305	271,255	(3,950)



# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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**B. Expenditures/Expenses over Appropriations, continued**

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
<b>Special Revenue Funds</b>			
<b>Public Safety Sales Tax Project Fund</b>			
Judicial function:			
Transfer out	-	1,490,184	(1,490,184)
<b>2003E Public Safety Sales Tax Project Fund</b>			
Public safety function:			
Transfer out	-	2,016,000	(2,016,000)
<b>Children's Waiting Room Fund</b>			
Judicial function:			
Supplies and services	54,600	61,893	(7,293)
<b>Drug Enforcement Fund</b>			
Judicial function:			
Supplies and services	-	150,099	(150,099)
<b>911 Operations Fund</b>			
Public safety function:			
Supplies and services	1,157,090	1,161,206	(4,116)
<b>Public Health Fund</b>			
Health and Welfare function:			
Central Services			
Supplies and services	168,502	170,314	(1,812)
Administration			
Supplies and services	109,250	110,184	(934)
Health Education			
Supplies and services	26,635	26,687	(52)
Federal Qualified Health Care			
Personnel	-	120	(120)

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**B. Expenditures/Expenses over Appropriations, continued**

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
<b>Special Revenue Funds (Continued)</b>			
<b>Public Health Grants Fund</b>			
Health and Welfare function:			
Women, Infants, and Children			
Capital outlay	1,000	1,887	(887)
Dental Grant			
Capital outlay	10,074	10,974	(900)
Ryan White			
Capital outlay	10,000	10,318	(318)
<b>County Bridge and Improvement Fund</b>			
Highways and streets function:			
Personnel	75,839	76,860	(1,021)
Transfers out	-	(264,330)	(264,330)
<b>Toll Bridge Operations Fund</b>			
Highways and streets function:			
Transfers out	(775,000)	(834,000)	(59,000)
<b>River Bluff Nursing Home Operations Fund</b>			
Health and Welfare function:			
Transfers out	-	250,354	(250,354)
<b>Sheriff's Grants Fund</b>			
Public safety function:			
Motor Vehicle Theft Grant			
Supplies and services	422,172	430,383	(8,211)
Rockford Housing Authority Grant			
Personnel	60,117	64,791	(4,674)
Capital outlay	43,560	77,053	(33,493)
Transfers in	-	2,679	(2,679)

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**B. Expenditures/Expenses over Appropriations, continued**

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
<b>Special Revenue Funds (Continued)</b>			
<b>State's Attorney Grants Fund</b>			
Judicial function:			
Juvenile Grants			
Personnel	38,266	38,622	(356)
Termination of Parental Rights			
Personnel	52,734	54,090	(1,356)
State's Attorney Victims Witness			
Personnel	26,045	26,653	(608)
<b>Court Service Grants Fund</b>			
Public safety function:			
Transfers in	-	53,477	(53,477)
Drug Court			
Supplies and services	196,000	196,718	(718)
<b>Law Library Fund</b>			
Judicial function:			
Supplies and services	98,211	98,920	(709)
<b>Forest Preserve Operations Fund</b>			
District Office:			
Personnel	224,300	226,150	(1,850)
Education:			
Personnel	134,800	135,751	(951)
Northwest Area Maintenance	156,200	157,379	(1,179)
<b>Debt Service Funds</b>			
<b>1995 Alternate Revenue Bond Fund</b>			
Debt Service			
Bond principal	191,000	191,372	(372)

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**B. Expenditures/Expenses over Appropriations, continued**

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
<b>Debt Service Funds (Continued)</b>			
<b>2003 A General Obligation Refunding Bond Fund</b>			
Debt Service			
Interest	892,184	892,483	(299)
<b>2003D State Income Tax Bond Fund</b>			
Debt Service			
Interest	-	46,225	(46,225)
<b>Forest Preserve 2002A Land Acquisition Bond Fund</b>			
Debt Service			
Interest	-	130,415	(130,415)
<b>Forest Preserve 2002B Land Acquisition Bond Fund</b>			
Debt Service			
Interest	97,250	97,450	(200)
<b>Capital Projects Funds</b>			
<b>2003 D State Income Tax Project Fund</b>			
General Government			
Supplies and services	-	12,638	(12,638)
<b>2002 Land Acquisition Fund</b>			
Culture and recreation:			
Capital outlay	300,000	608,371	(308,371)

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

### B. Expenditures/Expenses over Appropriations, continued

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
<b>Enterprise Funds</b>			
<b>River Bluff Nursing Home Fund</b>			
Operating			
Personnel	693,770	794,019	(100,249)
Supplies and services	2,661,702	2,948,730	(287,028)
Non-Operating			
Interest expense	20,900	26,872	(5,972)
<b>Animal Services Fund</b>			
Public safety:			
Operating			
Depreciation and amortization	73,000	78,757	(5,757)
Non-Operating			
Interest expense	13,055	13,879	(824)
<b>Golf Course Fund</b>			
Culture and recreation:			
Operating			
Depreciation	120,000	242,266	(122,266)
<b>Internal Service Funds</b>			
<b>Central Services Fund</b>			
General Government			
Car Pool Department	-	24,729	(24,729)

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

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**C. Funds with Deficit Fund Balance/Retained Earnings**

The following funds have deficit fund balance/net assets as of September 30, 2004:

**C. Funds with Deficit Fund Balance/Retained Earnings**

**Fund Deficits**

Special Revenue Funds:

Maintenance and Child Support Collection Fund	\$ (52,886)
County Detention Home Fund	(210,175)
Geographic Information System Operations Fund	(29,834)
River Bluff Nursing Home Operations Fund	(132,104)
Sheriff's Department Grants Fund	(14,844)
Probation Grants Fund	(15,963)

The County plans to alleviate these fund deficits by future reimbursements from other governmental units, transfers from other funds, reductions to future expenditures, and expected increases in certain revenues.

**Note 4 – Detailed Notes on All Funds**

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**A. Commingled Bank Account**

The majority of the County's funds and the District's funds are maintained in separate commingled bank accounts. The County had cash in a commingled bank account at year-end of \$2,822,920 which is included in the General Fund cash balance. The amount of cash held in the District's commingled bank account at year-end of \$490,963 is included in the Golf Course Enterprise Fund cash balance. The balances or overdrafts of the individual funds in the common cash accounts are included in the financial statements as part of the amounts due from or due to other funds. The deficits in the common cash account may constitute temporary interfund loans, which have not been formally approved by the County Board.

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

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**B. Deposits and Investments**

Statutes authorize the County to invest (1) in obligations of the U.S. Treasury, U.S. Agencies, states and their political subdivisions; (2) in interest-bearing savings accounts, certificates of deposit, and time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act provided that the invested funds are covered by federal depository insurance, collateralized, or do not exceed 75 percent of the capital stock and surplus of the financial institution; (3) in commercial paper rated within the three highest classifications by at least two standard rating services; and (4) the Illinois Funds Investment Pool.

During the year ended September 30, 2004, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool, United States Treasury and Government Agencies obligations, U.S. Treasury and Government money market funds, and commercial paper.

Cash and certificates of deposit are combined as deposits for the classification of the deposits' risk category and are carried at cost. At year-end, the carrying amount of the County's deposits was \$100,474,208 and the bank balance was \$106,763,406. Of the bank balance, \$1,339,649 was covered by federal depository insurance (risk category 1). Of the remaining balance, \$102,907,986 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name (risk category 2). The remaining bank balances of \$2,515,771 were uninsured and uncollateralized, and are held primarily in the General Fund and the County Collector Trust Fund (risk category 3).

Investments are categorized into these three categories of credit risk:

- (1) Insured or registered, or securities held by the government or its agent in the government's name.
- (2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the government's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the government's name.

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

At September 30, 2004, the County had investments in the following:

	<i>Category</i>			<i>Reported Amount</i>
	<i>1</i>	<i>2</i>	<i>3</i>	
<b>Investments in marketable securities</b>				
United States Treasury Security				
State and Local Government Series***	\$	-	\$	2,754,812
			\$	2,754,812
<b>Not categorized *</b>				
Illinois Funds, Money Market **			\$	62,895
Illinois Public Investment Savings **				7,423,906
Amcore AMDEX Money Market				104,385
<b>Total</b>			<b>\$</b>	<b>10,345,998</b>

\* As the County does not own specific securities in the funds, a risk category can not be assigned to these investments. All of these investments are invested in governmental type funds.

\*\* The pool has the characteristic of a mutual fund. As the County does not own specific securities in the pool, a risk category can not be assigned to these investments. At September 31, 2004 the carrying amount of investments at cost in the pool approximates fair value. Oversight of this pool is done by the Illinois Funds Investment Pool Trustees.

\*\*\* Amount held in trust from the 2002B Series refunding bonds.



**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**C. Receivables/ Deferred Revenues**

Receivables

Receivables as of year-end for the government's individual major funds and non-major governmental and internal service funds, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund		Public Safety Sales Tax Fund	County Highway Fund	2003E Public Safety Sales Tax Project Fund	River Bluff Nursing Home	Animal Services Fund	Golf Course Fund	Nonmajor Governmental Funds	Total
Receivables										
Interest	\$ 17,502	\$ 68,884	\$ 16,493	\$ 10,501	\$ 696	\$ 290	\$ -	\$ 45,601	\$ 159,967	
Taxes	12,217,517	-	3,356,327	-	-	-	-	18,893,944	34,467,788	
Accounts	207,045	-	1,585	-	-	2,316	12,277	235,423	458,646	
Gross receivables	12,442,064	68,884	3,374,405	10,501	696	2,606	12,277	19,174,968	35,086,401	
Allowance for uncollectible accounts	(234,578)	-	(62,995)	-	-	-	-	(324,226)	(621,799)	
Net, total receivable	\$ 12,207,486	\$ 68,884	\$ 3,311,410	\$ 10,501	\$ 696	\$ 2,606	\$ 12,277	\$ 18,850,742	\$ 34,464,602	

General Fund	\$ 4,782,998
Public Safety Sales Tax Fund	6,567,588
County Highway Fund	129,225
Other Governmental Funds	3,760,249
River Bluff Nursing Home Fund	1,312,671
Animal Service Fund	71,354
Internal Service Funds	219,187

\$ 51,307,874

Deferred Revenues

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available 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 deferred revenue and unearned revenue reported in the governmental funds were as follows:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

<i>Fund by Type</i>	<i>Unavailable</i>	<i>Unearned</i>	<i>Total</i>
Property taxes receivable:			
General	\$ -	\$ 11,747,194	\$ 11,747,194
County highway fund	-	3,231,598	3,231,598
Other governmental funds	-	18,236,092	18,236,092
Other governmental units			
General	340,800	-	340,800
Other governmental funds	2,443,205	328,995	2,772,200
Notes receivable:			
Other governmental funds	-	162,217	162,217
<b>Total deferred revenue</b>	<b>\$ 2,784,005</b>	<b>\$ 33,706,096</b>	<b>\$ 36,490,101</b>

**D. Notes Receivable**

The County has entered into several agreements with local corporations for the purpose of economic development. Under the agreements, the County has authorized loans to the corporations in the amounts of \$600,000, \$210,000, \$100,000 and \$50,000 with interest ranging from three to six percent per annum. During 2004, the County entered into an additional agreement for \$100,000 with interest at 3.0 percent and matures May 2010. The funding for these loans was provided through state grants. The remaining amount due the County under these agreements is \$578,298 at September 30, 2004.

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**E. Capital Assets**

Capital asset activity for the year ended September 30, 2004 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<b>Governmental activities:</b>				
Capital assets, not being depreciated				
Land	\$ 16,640,533	\$ 6,679,742	-	\$ 23,320,275
Construction in progress	7,622,802	6,806,241	(1,564,991)	12,864,052
<b>Total capital assets, not being depreciated</b>	<b>24,263,335</b>	<b>13,485,983</b>	<b>(1,564,991)</b>	<b>36,184,327</b>
Capital assets, being depreciated				
Buildings and improvements	40,031,670	883,812	-	40,915,482
Land improvements	4,914,517	623,117	-	5,537,634
Machinery, equipment and furniture	25,986,722	1,803,309	(410,281)	27,379,750
Infrastructure	19,020,789	2,195,659	-	21,216,448
<b>Total capital assets, being depreciated</b>	<b>89,953,698</b>	<b>5,505,897</b>	<b>(410,281)</b>	<b>95,049,314</b>
Accumulated depreciation for:				
Buildings and improvements	(22,803,610)	(1,220,895)	-	(24,024,505)
Land improvements	(1,242,182)	(118,911)	-	(1,361,093)
Machinery, equipment and furniture	(19,630,338)	(2,076,915)	410,281	(21,296,972)
Infrastructure	(686,452)	(502,966)	-	(1,189,418)
<b>Total accumulated depreciation</b>	<b>(44,362,582)</b>	<b>(3,919,687)</b>	<b>410,281</b>	<b>(47,871,988)</b>
<b>Total capital assets, being depreciated, net</b>	<b>45,591,116</b>	<b>1,586,210</b>	<b>-</b>	<b>47,177,326</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 69,854,451</b>	<b>\$ 15,072,193</b>	<b>\$ (1,564,991)</b>	<b>\$ 83,361,653</b>

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

A summary of business-type activities capital assets at September 30, 2004 are as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<b>Business-type activities:</b>				
Capital assets, not being depreciated				
Land	\$ 761,858	\$ 79,676	\$ -	\$ 841,534
Construction in progress	836,055	-	836,055	-
<b>Total capital assets, not being depreciated</b>	<b>1,597,913</b>	<b>79,676</b>	<b>836,055</b>	<b>841,534</b>
Capital assets, being depreciated				
Buildings and improvements	8,998,530	1,548,138	-	10,546,668
Land improvements	2,635,990	7,500	-	2,643,490
Machinery, equipment and furniture	3,968,864	145,902	(16,190)	4,098,576
<b>Total capital assets, being depreciated</b>	<b>15,603,384</b>	<b>1,701,540</b>	<b>(16,190)</b>	<b>17,288,734</b>
Accumulated depreciation for:				
Buildings and improvements	(5,446,201)	(363,997)	-	(5,810,198)
Land improvements	(468,491)	(131,971)	-	(600,462)
Machinery, equipment and furniture	(2,853,831)	(155,954)	16,190	(2,993,595)
<b>Total accumulated depreciation</b>	<b>(8,768,523)</b>	<b>(651,922)</b>	<b>16,190</b>	<b>(9,404,255)</b>
<b>Total capital assets, being depreciated, net</b>	<b>6,834,861</b>	<b>1,049,618</b>	<b>-</b>	<b>7,884,479</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 8,432,774</b>	<b>\$ 1,129,294</b>	<b>\$ 836,055</b>	<b>\$ 8,726,019</b>

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2004 as follows:

	<i>Expense</i>
<b>Governmental activities:</b>	
General government	\$ 948,535
Public safety	936,947
Highways and streets, including depreciation of general infrastructure assets	1,012,050
Health and welfare	198,089
Judicial	144,292
Culture and recreation	456,833
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	222,941
<b>Total depreciation expense - governmental activities</b>	<b>\$ 3,919,687</b>
<b>Business-type activities:</b>	
Nursing home	\$ 330,899
Animal services	78,757
Golf course operations	242,266
<b>Total depreciation expense - business -type activities</b>	<b>\$ 651,922</b>

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**Construction Commitments**

The County has active construction projects as of September 30, 2004. The projects include street construction, widening and construction of existing streets, bridges, computer project and building repairs. At year-end the County's commitments with contractors are as follows:

<i>Project</i>	<i>Contract #</i>	<i>Commitment</i>
Perryville Road N. of 173	00-00223-02-TL	\$ 1,886,889
Wetland Mitigation	98-00250-02-LA	174,588
Harrison	98-00250-02-RP	12,200
US 90 and RT 50 Willobrook and Gardner	99-00286-00-TL	1,438
Mulford/Sandy Hollow	00-00294-00-TL	149,289
Meridian Rd IL 2 to Cunningham	00-00300-03-RS	146,449
Spring Creek Reconstruction	01-00306-00-PV	49,818
US 20 and Winnebago Road	01-00308-00-TL	3,450
IL RT 20 and Swanson	01-00309-00-TL	3,063
US 20 and Pecatonica Road	02-00314-00-TL	6,900
Perryville/ Baxter	02-00323-00-WR	837,254
Riverside/Sinkiwick/Live Oak	02-00325-00-TL	408,749
RR Crossing at Mulford and Perryville	03-00326-00-FL	32,953
Willowbrook South	03-00327-00-PV	2,397,601
Guilford Road	03-00332-00-PW	85,499
Shirley Bridge	98-02126-BR	58,449
Mill Road Bridge	98-02127-00-BR	18,209
<b>Total</b>		<b>\$ 6,272,797</b>

No further financing is required as a result of these commitments.

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

**F. Interfund Receivable, Payables and Transfers**

The composition of interfund balances as of September 30, 2004, is as follows:

Receivable Fund	Payable Fund	Detail	Amount
General Fund	Non-major governmental	Interfund charges	\$ 94,393
County Highway Fund	Animal Services General Fund	Gas usage charges Interfund charges	\$ 3,312 5,681 <u>8,993</u>
2003 E Public Safety Sales Tax Project Fund	General Fund	Interfund cash advances	\$ 1,916,774
River Bluff Nursing Home Fund	General Fund	Interfund cash advances	\$ 4,107,932
Animal Services Fund	General fund	Interfund cash advances	\$ 445,732
Golf Course Fund	Non-major governmental funds	Interfund cash advances	\$ 606,802
Internal Service Funds	General Fund General Fund Non-major governmental funds	Interfund cash advances Interfund cash advances Interfund cash advances	\$ 1,246,427 220,267 6,243 <u>1,472,937</u>
Non-major governmental funds	General Fund Public Safety Sales Tax Fund County Highway Fund Non-major governmental funds River Bluff Nursing Home Fund Golf Course Fund Internal Service Funds Difference due to year end	Interfund cash advances Interfund cash advances Interfund cash advances Interfund cash advances Interfund cash advances Interfund cash advances Interfund cash advances Interfund cash advances	\$ 3,128,634 4,295,383 7,001,442 3,660,231 36,277 490,963 37,216 17,421 <u>18,667,567</u>

The \$17,421 difference in Internal balances on the Government-wide Statement of Net Assets is due to the difference in year-end between the County and the District.







**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

Interfund transfers for the year ended September 30, 2004 are as follows:

Due from/Due to Fund	<i>Detail</i>	<i>Transfer In/Out</i>
General Fund		
Nonmajor Governmental Funds	Expenditure reimbursement	\$ 144,392
Public Safety Sales Tax Fund		
2003E Public Safety Sales Tax Project Fund	Bond anticipation note payment	2,016,000
Nonmajor Governmental Funds		
General Fund	Fund operations	730,562
General Fund	Debt service payments	478,000
Nonmajor Governmental Funds	Debt service payments	2,772,856
Public Safety Sales Tax Fund	Debt service payments	1,490,184
River Bluff Nursing Home Fund		
Nonmajor Governmental Funds	Real estate tax transfers	2,590,000
Nonmajor Governmental Funds	Debt service payments	277,200
Total		\$ 10,499,194

**G. Leases**

**Capital Leases**

The County has entered into a lease agreement as lessee for financing the acquisition of computer equipment. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

	<i>Governmental Activities</i>
<hr/>	
<b>Asset:</b>	
Equipment	\$ 1,000,006
Less: accumulated depreciation	834,056
<hr/>	
	\$ 165,950
<hr/>	

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2004 were as follows:

	September 30,
	<hr/>
2005	\$ 72,656
2006	37,064
2007	19,250
<hr/>	
Total minimum lease payments	128,970
Amount representing interest	13,337
<hr/>	
Present value of minimum lease payments	\$ 115,633
<hr/>	

**H. Long-term debt**

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition of land and various capital projects. General obligation bonds have been issued only for governmental-type activities.

General obligation bonds are direct obligations and pledge the full faith and credit of the County. General obligation bonds currently outstanding are as follows:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>
<b>Bonds - General Obligation</b>				
<b>Governmental activities</b>				
2000 Forest Preserve capital appreciation	\$ 1,750,233	5.25 - 5.9%	2009 - 2019	\$ 2,198,233
<b>Governmental activities - refunding</b>				
2002A Limited General Obligation Refunding Bonds	\$ 3,350,000	3.00 - 3.75%	12/30/2008	\$ 3,158,150
2002B General Obligation Refunding Bonds	3,114,150	4.25 - 5.30%	12/30/2021	2,525,000
<b>Total general obligation bonds</b>				<b>\$ 7,881,383</b>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<i>September 30,</i>	<i>Governmental Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2005	\$ 460,000	\$ 213,465
2006	505,000	197,727
2007	525,000	179,703
2008	520,000	160,765
2009	791,466	299,250
2010 - 2014	1,940,859	1,379,669
2015 - 2019	2,071,954	1,329,340
2020 - 2021	1,067,104	447,615
	<b>\$ 7,881,383</b>	<b>\$ 4,207,534</b>

Alternate Revenue Bonds

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. Alternative revenue bonds have been issued for both governmental and business-type activities. During fiscal 2004, the County sold alternative revenue bonds totaling \$25,000,000 of which approximately \$500,000 was received by the County during fiscal 2003 as a good faith. This debt was issued to finance the construction of the public safety facility. Alternative revenue bonds outstanding at year-end are as follows:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>
<b>Governmental activities</b>				
1996 Jail Improvement Alternative Revenue Bonds	\$ 1,350,000	4.7 - 4.75%	12/30/2007	\$ 590,000
2001 Geographic Information System Fee Alternative Revenue Bonds	800,000	4.4 - 4.5%	12/30/2011	665,000
2002 Capital Project Sales Tax Alternative Revenue Capital Appreciation Bonds	2,073,433	2.62 - 4.52%	12/30/2012	2,287,433
2003 D State Tax Alternative Revenue Bonds	1,340,000	3.9 - 4.4%	12/30/2015	1,340,000
2003 E Public Safety Sales Tax Alternative Revenue Bonds	25,000,000	4.0 - 5.0%	12/30/2022	25,000,000
				<b>\$ 29,882,433</b>
<b>Governmental activities - refunding</b>				
1996 Toll Bridge Refunding Alternative Revenue	\$ 6,225,000	5.1 - 5.2%	12/30/2010	\$ 4,675,000
1999 A Motor Fuel Refunding Alternative Revenue	3,070,000	3.9 - 4.125%	12/30/2013	2,370,000
1999 B Motor Fuel Refunding Alternative Revenue	3,070,000	3.9 - 4.125%	12/30/2013	2,370,000
2003 B Motor Fuel and Toll Bridge Refunding Alternative Revenue	1,945,000	1.60 - 3.10%	12/30/2012	1,945,000
				<b>\$ 11,360,000</b>
<b>Total Governmental activities - Alternative revenue debt</b>				<b>\$ 41,242,433</b>
<b>Business-type activities</b>				
2003 C Nursing Home Bonds	\$ 900,000	2.6 - 2.8%	06/30/2008	\$ 900,000
1993 C Animal Control	500,000	3.5 - 4.8%	12/30/2008	225,000
<b>Total business-type debt</b>				<b>\$ 1,125,000</b>

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**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

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**I. Conduit Debt**

The County of Winnebago has issued conduit debt for a number of years. The debt obligations have been issued primarily on behalf of 501(c)3 non-profit organizations for which the County is allowed to issue debt in the name of the County of Winnebago for the express purpose of providing capital financing for the requesting organization. The County has no obligation for the debt issued. The total approximate amount of conduit debt outstanding as of September 30, 2004 is \$14,294,585.

**J. Funds Initiated during Fiscal Year 2004**

The following funds were initiated during the year ended September 30, 2004:

**Special Revenue Fund**

County Election Grant Fund

**Debt Service Funds**

2002 Alternative Revenue Bond Fund  
2003A Public Safety Sales Tax Bond Fund

**K. Risk Management**

**Claims and Judgments**

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 property damage claims on the first \$25,000 of each occurrence and for the amount, if any, in excess of \$5,000,000. 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 \$350,000 of each occurrence. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured.

The insurance coverage is consistent with the prior year and the amounts of 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 Assets 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 estimatable. This liability is the County's best estimate based on available information.

# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

The revenues and expenditures relating to the County's claims and judgments are accounted for in the General Fund. The revenues and expenditures relating to the District's claims and judgments are accounted for in the Forest Preserve Operations Special Revenue Fund in accordance with Governmental Accounting Standards Board (GASB) Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, as the District is a blended component unit of the County. Also, a portion of the fund balances of both funds has been designated for tort liability purposes.

The following represents changes in unpaid claims and judgments for the past two years:

	<i>September 30,</i> 2004	<i>September 30,</i> 2003
Unpaid claims at beginning of year	\$ 2,100,000	\$ 2,100,000
Incurred claims (including claims incurred but not reported as of the end of year) for current year events	1,229,321	1,143,158
Payments:		
Claims attributable to current-year events where the County has retained risk of loss	(137,632)	(108,696)
Claims attributable to prior-year events where the County has retained risk of loss	(1,290,689)	(1,034,462)
	(1,428,321)	(1,143,158)
Unpaid claims at end of year	\$ 1,901,000	\$ 2,100,000

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

that is restricted by enabling legislation. This Statement will become effective for year ended September 30, 2006.

Statement No. 47, *Accounting for Termination Benefits*, establishes accounting standards for voluntary and involuntary termination benefits, including termination benefits provided through a defined benefit other post employment benefit plan (OPEB). For those termination benefits provided through a defined benefit OPEB plan, this Statement must be implement concurrently with Statement No. 45. For all other termination benefits, this Statement will become effective for year ended September 30, 2006.

Management has not yet completed their assessment of these statements, however they are not expected to have a material effect on the overall financial statement presentation.

**N. Subsequent Event**

Subsequent to September 30, 2004, the County had the following bond issuances:

<i>Description</i>	<i>Closing Date</i>	<i>Principal Amount</i>
General Obligation Alternative Bonds, Series 2004A (Matching Tax and Motor Fuel Tax Alternative Revenue Sources)	11/01/2004	\$ 10,000,000
General Obligation Alternative Bonds, Series 2004B (All Surcharge Alternative Revenue Source)	11/01/2004	4,400,000
General Obligation Debt Certificates, Series 2004C (9-1-1 Projects)	11/01/2004	2,600,000



# County of Winnebago, Illinois

## Notes to Financial Statements

September 30, 2004

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### O. Retirement Plans

#### Defined Benefit Pension Plan

##### Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois, 60523.

The majority of County employees participating in IMRF are required to contribute 4.50% to 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2003 was 4.23% to 46.93% for the majority of the County payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2003 was 5 to 29 years.

For December 31, 2003 the County's annual pension cost of \$3,102,035 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2001 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases ranging of 4.00% per year attributable to inflation, and (c) additional projected salary increases ranging from .4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2003 actuarial valuation information were based on the 1999-2001 experience study.

Trend information for the plan is as follows:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

<i>Actuarial Valuation Date</i>		<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>		<i>Net Pension Obligation</i>
2003	\$	3,102,035	100%	\$	-
2002		2,977,085	100%		-
2001		3,031,978	100%		-
2000		3,757,163	100%		-
1999		4,142,131	100%		-
1998		3,753,907	100%		-
1997		3,259,110	100%		-
1996		3,352,685	100%		-
1995		3,262,692	100%		-
1994		2,992,533	100%		-

The actuarial assumptions used to determine the actuarial accrued liability for 2003 were changed due to the 1999-2001 experience study. The principal changes were:

- Fewer members are expected to take refunds early in their career.
- For regular members, fewer normal and early retirements are expected to occur

**P. Restatement**

The County has restated beginning of the year net assets for governmental activities to correct an error in accounting for bonds payable. The County has capital appreciation bonds and previously had not recorded the incremental principal accretion on the bonds. In addition, the County has restated beginning of the year net assets, and beginning of the year fund balances in order to implement the provisions of *GASB 33 Accounting and Reporting for Nonexchange Transactions*, which had not been previously implemented for all grant funds. The effect of the restatement is as follows:

**County of Winnebago, Illinois**  
**Notes to Financial Statements**  
September 30, 2004

*Government-Wide Financial Statements*  
*Governmental Activities*  
Increase (Decrease)

	<i>Net Assets</i>	<i>Changes in Net Assets</i>	<i>Net Receivables</i>	<i>General Obligation Bonds Payable</i>	<i>Alternate Revenue Bonds Payable, Net</i>
September 30, 2003 balance as previously reported	\$ 98,034,147	\$ 12,867,822	\$ 49,615,906	\$ 7,809,383	\$ 18,132,789
Restatement to record grants in accordance with GASB 33	4,093,260	NA	4,093,260	-	-
Restatement to report accretion on bond principal	(601,000)	(229,829)	-	357,000	244,000
September 30, 2003 balance as restated	\$ 101,526,407	NA	\$ 53,709,166	\$ 8,166,383	\$ 18,376,789

NA - Information is not readily available

*Nonmajor Special Revenue Fund -  
Public Health Grants Fund*

	<i>Fund Balances</i>	<i>Net Change in Fund Balance</i>	<i>Receivables - Intergovernmental</i>	<i>Deferred Revenue</i>
September 30, 2003 balance as previously reported	\$ 223,470	\$ 113,352	\$ 1,302,649	\$ 155,734
Restatement to record grants in accordance with GASB 33	896,479	NA	3,093,261	2,196,781
September 30, 2003 balance as restated	\$ 1,119,949	NA	\$ 4,395,910	\$ 2,352,515

NA - Information is not readily available

*Nonmajor Capital Projects Fund -  
Forest Preserve Land Acquisition Fund*

	<i>Fund Balance</i>	<i>Net Change in Fund Balance</i>	<i>Deferred Revenue</i>
September 30, 2003 balance as previously reported	\$ 450,808	\$ 12,430	\$ 1,000,000
Restatement to record grants in accordance with GASB 33	1,000,000	1,000,000	(1,000,000)
September 30, 2003 balance as restated	\$ 1,450,808	\$ 1,012,430	\$ -

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## Required Supplementary Information

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# County of Winnebago, Illinois

## Schedule of Appropriations and Expenditures By Function and Object Class Budget and Actual General Fund

For The Year Ended September 30, 2004

	Personnel			Variance with Final Budget Positive (Negative)	Supplies and Services			Variance with Final Budget Positive (Negative)
	Budget		Actual		Budget		Actual	
	Original	Final			Original	Final		
<b>General Government</b>								
Building Maintenance	\$ 131,085	\$ 131,085	\$ 125,143	\$ 5,942	\$ 1,093,534	\$ 1,275,534	\$ 1,198,990	\$ 76,544
City Election	102,940	102,940	102,780	160	-	-	-	-
County Auditor	403,936	400,436	400,177	259	11,932	26,932	52,475	(25,543)
County Board	480,245	483,483	473,470	10,013	15,019	15,019	15,404	(385)
County Clerk	498,441	498,441	487,091	11,350	273,756	273,756	236,365	37,391
Miscellaneous County	-	-	-	-	1,851,684	2,411,684	2,618,740	(207,056)
Human Resources	184,022	184,022	171,879	12,143	15,766	15,766	14,340	1,426
Purchasing	123,811	127,411	127,539	(128)	7,304	6,704	5,816	888
Planning	700,972	712,272	707,522	4,750	87,230	87,230	83,078	4,152
Recorder of Deeds	513,129	525,629	521,225	4,404	38,714	48,714	49,518	(804)
Superintendent of Education	264,342	264,342	248,976	15,366	134,311	132,087	132,879	(792)
Supervisor of Assessment	474,905	515,905	515,069	836	111,226	116,226	115,774	452
Treasurer	368,782	379,782	372,722	7,060	94,678	94,678	108,701	(14,023)
Tort Liability	-	-	-	-	212,150	242,150	542,150	(300,000)
<b>Total General Government</b>	<b>4,246,610</b>	<b>4,325,748</b>	<b>4,253,593</b>	<b>72,155</b>	<b>3,947,304</b>	<b>4,746,480</b>	<b>5,174,230</b>	<b>(427,750)</b>
<b>Public Safety</b>								
County Jail	4,681,023	4,634,223	4,382,365	251,858	2,584,122	2,664,122	2,635,859	28,263
Chief Probation Office	1,440,562	1,440,562	1,441,153	(591)	57,937	57,937	62,933	(4,996)
Civil Defense	79,123	79,123	75,489	3,634	47,548	54,348	67,408	(13,060)
Dependent Children	-	-	-	-	663,865	620,664	512,205	108,459
Juvenile Probation	1,411,212	1,411,212	1,320,418	90,794	52,948	52,948	51,941	1,007
Work Release	624,286	584,286	550,866	33,420	82,491	82,491	80,589	1,902
Sheriff's Office	8,469,795	8,514,212	8,130,842	383,370	2,308,627	2,387,827	2,622,683	(234,856)
Sheriff's Merit Commission	19,387	19,387	-	19,387	3,277	3,277	1,345	1,932
Records	179,023	179,023	155,139	23,884	44,256	44,256	32,569	11,687
Tort Liability	-	-	-	-	900,600	1,028,000	1,019,909	8,091
<b>Total Public Safety</b>	<b>16,904,411</b>	<b>16,862,028</b>	<b>16,056,272</b>	<b>805,756</b>	<b>6,745,671</b>	<b>6,995,870</b>	<b>7,087,441</b>	<b>(91,571)</b>
<b>Highways and Streets</b>								
Tort Liability	-	-	-	-	115,150	131,400	131,400	-
<b>Health and Welfare</b>								
Tort Liability	-	-	-	-	646,900	738,400	711,486	26,914
<b>Judicial</b>								
State's Attorney	2,404,289	2,414,289	2,440,934	(26,645)	225,951	225,951	207,452	18,499
Clerk of the Circuit Court	2,152,375	2,170,375	2,062,885	107,490	153,409	163,109	161,118	1,991
Circuit Court	324,784	249,784	206,858	42,926	463,350	463,350	476,578	(13,228)
Coroner	405,372	397,372	393,228	4,144	196,973	267,305	271,255	(3,950)
Financial Compliance	325,154	335,154	334,043	1,111	110,027	100,027	60,239	39,788
Jury Commission	87,090	96,094	92,403	3,691	178,096	180,392	179,961	431
Public Defender	1,481,468	1,481,468	1,457,747	23,721	77,770	107,018	106,950	68
Tort Liability	-	-	-	-	424,200	484,050	456,499	27,551
<b>Total Judicial</b>	<b>7,180,532</b>	<b>7,144,536</b>	<b>6,988,098</b>	<b>156,438</b>	<b>1,829,776</b>	<b>1,991,202</b>	<b>1,920,052</b>	<b>71,150</b>
<b>Total Expenditures</b>	<b>\$ 28,331,553</b>	<b>\$ 28,332,312</b>	<b>\$ 27,297,963</b>	<b>\$ 1,034,349</b>	<b>\$ 13,284,801</b>	<b>\$ 14,603,352</b>	<b>\$ 15,024,609</b>	<b>\$ (421,257)</b>

See accompanying notes to required supplementary information.

Total Expenditures, Current			Variance with Final Budget Positive (Negative)	Capital Outlay			Variance with Final Budget Positive (Negative)
Budget		Actual		Budget		Actual	
Original	Final			Original	Final		
\$ 1,224,619	\$ 1,406,619	\$ 1,324,133	\$ 82,486	\$ -	\$ -	\$ -	\$ -
102,940	102,940	102,780	160	-	-	-	-
415,868	427,368	452,652	(25,284)	-	-	-	-
495,264	498,502	488,874	9,628	-	-	-	-
772,197	772,197	723,456	48,741	60,751	60,751	32,026	28,725
1,851,684	2,411,684	2,618,740	(207,056)	-	-	-	-
199,788	199,788	186,219	13,569	-	-	-	-
131,115	134,115	133,355	760	-	-	-	-
788,202	799,502	790,600	8,902	-	-	-	-
551,843	574,343	570,743	3,600	-	-	-	-
398,653	396,429	381,855	14,574	-	3,224	3,224	-
586,131	632,131	630,843	1,288	-	-	-	-
463,460	474,460	481,423	(6,963)	-	-	-	-
212,150	242,150	542,150	(300,000)	-	-	-	-
8,193,914	9,072,228	9,427,823	(355,595)	60,751	63,975	35,250	28,725
7,265,145	7,298,345	7,018,224	280,121	-	-	-	-
1,498,499	1,498,499	1,504,086	(5,587)	-	-	-	-
126,671	133,471	142,897	(9,426)	-	32,750	18,895	13,855
663,865	620,664	512,205	108,459	-	-	-	-
1,464,160	1,464,160	1,372,359	91,801	-	-	-	-
706,777	666,777	631,455	35,322	-	-	-	-
10,778,422	10,902,039	10,753,525	148,514	-	-	-	-
22,664	22,664	1,345	21,319	-	-	-	-
223,279	223,279	187,708	35,571	-	-	-	-
900,600	1,028,000	1,019,909	8,091	-	-	-	-
23,650,082	23,857,898	23,143,713	714,185	-	32,750	18,895	13,855
115,150	131,400	131,400	-	-	-	-	-
646,900	738,400	711,486	26,914	-	-	-	-
2,630,240	2,640,240	2,648,386	(8,146)	-	-	-	-
2,305,784	2,333,484	2,224,003	109,481	-	-	-	-
788,134	713,134	683,436	29,698	-	-	-	-
602,345	664,677	664,483	194	-	-	-	-
435,181	435,181	394,282	40,899	9,697	9,697	9,120	577
265,186	276,486	272,364	4,122	-	-	-	-
1,559,238	1,588,486	1,564,697	23,789	-	-	-	-
424,200	484,050	456,499	27,551	-	-	-	-
9,010,308	9,135,738	8,908,150	227,588	9,697	9,697	9,120	577
\$ 41,616,354	\$ 42,935,664	\$ 42,322,572	\$ 613,092	\$ 70,448	\$ 106,422	\$ 63,265	\$ 43,157

(Continued)

See accompanying notes to required supplementary information.

# County of Winnebago, Illinois

## Schedule of Appropriations and Expenditures By Function and Object Class Budget and Actual General Fund (Continued)

For The Year Ended September 30, 2004

	Total Expenditures			Variance with Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
<b>General Government</b>				
Building Maintenance	\$ 1,224,619	\$ 1,406,619	\$ 1,324,133	\$ 82,486
City Election	102,940	102,940	102,780	160
County Auditor	415,868	427,368	452,652	(25,284)
County Board	495,264	498,502	488,874	9,628
County Clerk	832,948	832,948	755,482	77,466
Miscellaneous County	1,851,684	2,411,684	2,618,740	(207,056)
Human Resources	199,788	199,788	186,219	13,569
Purchasing	131,115	134,115	133,355	760
Planning	788,202	799,502	790,600	8,902
Recorder of Deeds	551,843	574,343	570,743	3,600
Superintendent of Education	398,653	399,653	385,079	14,574
Supervisor of Assessment	586,131	632,131	630,843	1,288
Treasurer	463,460	474,460	481,423	(6,963)
Tort Liability	212,150	242,150	542,150	(300,000)
<b>Total General Government</b>	<b>8,254,665</b>	<b>9,136,203</b>	<b>9,463,073</b>	<b>(326,870)</b>
<b>Public Safety</b>				
County Jail	7,265,145	7,298,345	7,018,224	280,121
Chief Probation Office	1,498,499	1,498,499	1,504,086	(5,587)
Civil Defense	126,671	166,221	161,792	4,429
Dependent Children	663,865	620,664	512,205	108,459
Juvenile Probation	1,464,160	1,464,160	1,372,359	91,801
Work Release	706,777	666,777	631,455	35,322
Sheriff's Office	10,778,422	10,902,039	10,753,525	148,514
Sheriff's Merit Commission	22,664	22,664	1,345	21,319
Records	223,279	223,279	187,708	35,571
Tort Liability	900,600	1,028,000	1,019,909	8,091
<b>Total Public Safety</b>	<b>23,650,082</b>	<b>23,890,648</b>	<b>23,162,608</b>	<b>728,040</b>
<b>Highways and Streets</b>				
Tort Liability	115,150	131,400	131,400	-
<b>Health and Welfare</b>				
Tort Liability	646,900	738,400	711,486	26,914
<b>Judicial</b>				
State's Attorney	2,630,240	2,640,240	2,648,386	(8,146)
Clerk of the Circuit Court	2,305,784	2,333,484	2,224,003	109,481
Circuit Court	788,134	713,134	683,436	29,698
Coroner	602,345	664,677	664,483	194
Financial Compliance	444,878	444,878	403,402	41,476
Jury Commission	265,186	276,486	272,364	4,122
Public Defender	1,559,238	1,588,486	1,564,697	23,789
Tort Liability	424,200	484,050	456,499	27,551
<b>Total Judicial</b>	<b>9,020,005</b>	<b>9,145,435</b>	<b>8,917,270</b>	<b>228,165</b>
<b>Total Expenditures</b>	<b>\$ 41,686,802</b>	<b>\$ 43,042,086</b>	<b>\$ 42,385,837</b>	<b>\$ 656,249</b>

See accompanying notes to required supplementary information.



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

For The Year Ended September 30, 2004

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Revenues</b>				
Intergovernmental	\$ 23,209,000	\$ 23,209,000	\$ 26,116,700	\$ 2,907,700
Investment income	150,000	150,000	157,629	7,629
<b>Total revenues</b>	<b>23,359,000</b>	<b>23,359,000</b>	<b>26,274,329</b>	<b>2,915,329</b>
<b>Expenditures, current</b>				
Public Safety:				
Personnel	4,626,314	4,798,856	4,162,573	636,283
Supplies and services	554,950	985,905	795,026	190,879
<b>Total expenditures, current</b>	<b>5,181,264</b>	<b>5,784,761</b>	<b>4,957,599</b>	<b>1,156,564</b>
<b>Capital outlay</b>	<b>80,000</b>	<b>231,350</b>	<b>226,625</b>	<b>4,725</b>
<b>Total expenditures</b>	<b>5,261,264</b>	<b>6,016,111</b>	<b>5,184,224</b>	<b>1,493,817</b>
<b>Excess of revenues over expenditures</b>	<b>18,097,736</b>	<b>17,342,889</b>	<b>21,090,105</b>	<b>1,421,512</b>
<b>Other financing sources (uses)</b>				
Payment of short-term bond anticipation note	(2,045,349)	(2,045,349)	(2,000,000)	45,349
Transfer in	2,016,000	2,016,000	2,016,000	-
Transfer out	-	-	(1,490,184)	(1,490,184)
<b>Total other financing sources (uses)</b>	<b>(29,349)</b>	<b>(29,349)</b>	<b>(1,474,184)</b>	<b>(1,444,835)</b>
<b>Net change in fund balance</b>	<b>18,068,387</b>	<b>17,313,540</b>	<b>19,615,921</b>	<b>(23,323)</b>
<b>Fund balance, beginning of period</b>	<b>7,063,752</b>	<b>7,063,752</b>	<b>7,063,752</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 25,132,139</b>	<b>\$ 24,377,292</b>	<b>\$ 26,679,673</b>	<b>\$ (23,323)</b>

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2004

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Revenues</b>				
Property taxes, net	\$ 2,971,000	\$ 2,971,000	\$ 3,029,153	\$ 58,153
Charges for services	1,128,000	1,128,000	1,128,128	128
Investment income	80,000	80,000	147,264	67,264
<b>Total revenues</b>	<b>4,179,000</b>	<b>4,179,000</b>	<b>4,304,545</b>	<b>125,545</b>
<b>Expenditures, current</b>				
Highways and streets				
Personnel	1,818,075	1,818,075	1,509,667	308,408
Supplies and services	2,163,200	2,170,605	1,322,449	848,156
<b>Total expenditures, current</b>	<b>3,981,275</b>	<b>3,988,680</b>	<b>2,832,116</b>	<b>1,156,564</b>
<b>Capital outlay</b>	<b>1,267,600</b>	<b>1,267,600</b>	<b>930,347</b>	<b>337,253</b>
<b>Total expenditures</b>	<b>5,248,875</b>	<b>5,256,280</b>	<b>3,762,463</b>	<b>1,493,817</b>
<b>Net change in fund balance</b>	<b>(1,069,875)</b>	<b>(1,077,280)</b>	<b>542,082</b>	<b>(1,368,272)</b>
<b>Fund balance, beginning of period</b>	<b>7,173,566</b>	<b>7,173,566</b>	<b>7,173,566</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 6,103,691</b>	<b>\$ 6,096,286</b>	<b>\$ 7,715,648</b>	<b>\$ (1,368,272)</b>

See accompanying notes to required supplementary information.

**County of Winnebago, Illinois**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**  
**2003E Public Safety Sales Tax Project Fund**

For The Year Ended September 30, 2004

	<i>Budget</i>			<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
<b>Revenues</b>				
Investment income	\$ 222,000	\$ 222,000	\$ 235,633	\$ 13,633
<b>Total revenues</b>	222,000	222,000	235,633	13,633
<b>Expenditures, current</b>				
Public safety				
Supplies and services	151,000	151,000	135,496	15,504
<b>Total expenditures, current</b>	151,000	151,000	135,496	1,156,564
<b>Capital outlay</b>	10,802,000	10,802,000	7,706,679	3,095,321
<b>Total expenditures</b>	10,953,000	10,953,000	7,842,175	1,493,817
<b>Excess of revenues over (under) expenditures</b>	(10,731,000)	(10,731,000)	(7,606,542)	(1,480,184)
<b>Other financing sources (uses)</b>				
Proceeds from general obligation bonds	24,714,000	24,714,000	24,500,000	214,000
Discount on sale of general obligation bonds	-	-	(89,600)	(89,600)
Transfer out	-	-	(2,016,000)	(2,016,000)
<b>Total other financing sources (uses)</b>	24,714,000	24,714,000	22,394,400	(1,891,600)
<b>Net change in fund balance</b>	13,983,000	13,983,000	14,787,858	(3,371,784)
<b>Fund balance, beginning of period</b>	299,177	299,177	299,177	-
<b>Fund balance, end of period</b>	\$ 14,282,177	\$ 14,282,177	\$ 15,087,035	\$ (3,371,784)

See accompanying notes to required supplementary information.

County of Winnebago, Illinois  
 Illinois Municipal Retirement Fund  
 Required Supplementary Information - Analysis of Funding Progress

September 30, 2004

County - ECO

Calendar Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2003	\$ 1,414,238	\$ 5,442,320	\$ 4,028,082	25.99%	\$ 799,826	503.62%
2002	840,866	4,879,633	4,038,767	17.23%	730,192	553.11%
2001	1,217,765	5,317,446	4,099,681	22.90%	753,921	543.78%
2000	1,188,135	5,044,284	3,856,149	23.55%	740,287	520.90%
1999	661,935	4,360,220	3,698,285	15.18%	675,406	547.56%
1998	850,403	3,970,523	3,120,120	21.42%	567,113	550.18%

County Regular Plan

Calendar Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2003	\$ 83,523,905	\$ 78,350,428	\$ (5,173,477)	106.60%	\$ 36,339,010	-14.24%
2002	79,880,652	71,345,808	(8,534,844)	111.96%	35,444,014	-24.08%
2001	79,805,307	65,373,680	(14,431,627)	122.08%	34,661,375	-41.64%
2000	76,529,299	60,721,659	(15,807,640)	126.03%	33,364,090	-47.38%
1999	65,729,411	52,754,831	(12,974,580)	124.59%	31,026,008	-41.82%
1998	54,248,697	49,358,083	(4,890,614)	109.91%	30,734,985	-15.91%

Sheriff's Law Enforcement Personnel Plan (SLEP)

Calendar Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2003	\$ 21,713,437	\$ 25,064,401	\$ 3,350,964	86.63%	\$ 6,479,382	51.72%
2002	20,483,480	25,435,769	4,952,289	80.53%	6,938,765	71.37%
2001	19,614,179	22,734,339	3,120,160	86.28%	6,129,983	50.90%
2000	16,172,016	21,812,225	5,640,209	74.14%	5,721,609	98.58%
1999	13,138,898	19,912,069	6,773,171	65.98%	5,619,871	120.52%
1998	9,918,870	18,516,262	8,597,392	53.57%	5,664,984	151.76%

See accompanying notes to required supplementary information.

County of Winnebago, Illinois  
 Illinois Municipal Retirement Fund  
 Required Supplementary Information - Analysis of Funding Progress

September 30, 2004

Boone Winnebago Regional Office of Education #4

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) —Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2003	\$ 1,342,560	\$ 1,374,905	\$ 32,345	97.65%	\$ 662,554	4.88%
2002	1,254,009	1,240,010	(13,999)	101.13%	679,452	-2.06%
2001	1,217,062	1,171,148	(45,914)	103.92%	621,559	-7.39%
2000	1,288,380	1,130,113	(158,267)	114.00%	566,052	-27.96%
1999	1,112,519	1,066,269	(46,250)	104.34%	614,994	-7.52%
1998	937,049	1,033,359	96,310	90.68%	702,496	13.71%

Blended Component Unit Plan - Winnebago County Forest Preserve

Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) —Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2003	\$ 4,747,612	\$ 4,760,250	\$ 12,638	99.73%	\$ 2,065,548	0.61%
2002	4,536,351	4,333,448	(202,903)	104.68%	2,049,800	-9.90%
2001	4,350,084	3,917,798	(432,286)	111.03%	1,925,223	-22.45%
2000	4,132,178	3,522,604	(609,574)	117.30%	1,778,369	-34.28%
1999	3,513,683	3,002,080	(511,603)	117.04%	1,662,808	-30.77%
1998	3,506,291	2,914,737	(591,554)	120.30%	1,727,856	-34.24%

See accompanying notes to required supplementary information.

**County of Winnebago, Illinois**  
**Illinois Municipal Retirement Fund**  
**Required Supplementary Information - Employer Contributions**

September 30, 2004

**County - ECO**

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2003	\$ 375,358	100%	-
2002	330,704	100%	-
2001	389,777	100%	-
2000	354,671	100%	-
1999	262,529	100%	-
1998	113,422	100%	-

**County Regular Plan**

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2003	\$ 1,537,140	100%	-
2002	1,332,695	100%	-
2001	1,279,005	100%	-
2000	2,105,274	100%	-
1999	2,547,235	100%	-
1998	2,351,226	100%	-

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

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2003	\$ 1,005,600	100%	-
2002	1,183,753	100%	-
2001	1,257,260	100%	-
2000	1,151,188	100%	-
1999	1,162,751	100%	-
1998	1,082,578	100%	-

See accompanying notes to required supplementary information.

County of Winnebago, Illinois  
 Illinois Municipal Retirement Fund  
 Required Supplementary Information - Employer Contributions

September 30, 2004

**Boone Winnebago Regional Office of Education #4**

<i>Actuarial Valuation Date</i>		<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2003	\$	53,601	100%	-
2002		28,673	100%	-
2001		6,402	100%	-
2000		73,473	100%	-
1999		84,315	100%	-
1998		85,213	100%	-

**Blended Component Unit Plan - Winnebago County Forest Preserve**

<i>Actuarial Valuation Date</i>		<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2003	\$	130,336	100%	-
2002		101,260	100%	-
2001		99,534	100%	-
2000		72,557	100%	-
1999		85,301	100%	-
1998		121,468	100%	-

See accompanying notes to required supplementary information.

# County of Winnebago, Illinois

## Notes to Required Supplementary Information

September 30, 2004

### Note 1 - Budgetary Basis of Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All unexpended annual appropriations lapse at fiscal year end.

### Note 2 - IMRF Information

On a market value basis

	<i>Actuarial Value as of 12/31/04</i>	<i>Funded Ratio as of 12/31/04</i>
ECO	\$ 1,615,361	33.24%
County - Regular	86,094,274	103.31%
Sheriff's Law Enforcement Personnel Plan (SLEP)	22,014,626	77.18%
Boone Winnebago Regional Office of Education # 4	1,360,948	91.61%
Blended Component Unit Plan - Forest Preserve	5,033,600	93.46%

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study.

The Principal Changes were as follows:

- Fewer members are expected to take refunds early in their career
- For regular members, fewer normal and early retirements are expected to occur.

### Note 3 - Expenditures over Appropriations

The following major General and Special Revenue funds over expended appropriations in fiscal year 2004:

	<i>Appropriations</i>	<i>Expenditures</i>	<i>Excess</i>
<b>General Fund</b>			
<i>General government function</i>			
County Auditor			
Supplies and services	\$ 26,932	\$ 52,475	\$ (25,543)
County Board			
Supplies and services	15,019	15,404	(385)
Miscellaneous County			
Supplies and services	2,411,684	2,618,740	(207,056)
Purchasing			
Personnel	127,411	127,539	(128)
Recorder of Deeds			
Supplies and services	48,714	49,518	(804)



**County of Winnebago, Illinois**  
**Notes to Required Supplementary Information**

September 30, 2004

**Note 3 - Expenditures over Appropriations (Continued)**

	<i>Appropriations</i>	<i>Expenditures</i>	<i>Excess</i>
<b>General Fund (Continued)</b>			
<i>General government function (Continued)</i>			
Superintendent of Education			
Supplies and services	132,087	132,879	(792)
Treasurer			
Supplies and services	94,678	108,701	(14,023)
Tort liability			
Supplies and services	242,150	542,150	(300,000)
<i>Public safety function</i>			
Chief Probation Office			
Personnel	1,440,562	1,441,153	(591)
Supplies and services	57,937	62,933	(4,996)
Civil Defence			
Supplies and services	54,348	67,408	(13,060)
Sheriff's office			
Supplies and services	2,387,827	2,622,683	(234,856)
<i>Judicial function</i>			
State's Attorney			
Personnel	2,414,289	2,440,934	(26,645)
Circuit Court			
Supplies and services	463,350	476,578	(13,228)
Coroner			
Supplies and services	267,305	271,255	(3,950)
<b>Special Revenue Funds</b>			
<b>Public Safety Sales Tax Project Fund</b>			
<i>Judicial function:</i>			
Transfer Out	-	1,490,184	(1,490,184)
<b>2003E Public Safety Sales Tax Project Fund</b>			
<i>Public safety function:</i>			
Transfer out	-	2,016,000	(2,016,000)

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## Other Supplementary Information

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Nonmajor Governmental Funds  
Combining Statements

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County of Winnebago, Illinois  
Combining Balance Sheet - Nonmajor Governmental Funds

September 30, 2004

Assets	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	Total
<b>Assets</b>				
Cash	\$ 1,212,191	\$ 3,660	\$ -	\$ 1,215,851
Cash with fiscal agent	-	2,754,812	-	2,754,812
Investments	12,464,665	4,801,625	1,390,107	18,656,397
Property taxes receivable, net	17,987,269	582,449	-	18,569,718
Accrued interest on investment	17,858	22,307	5,436	45,601
Other receivables	170,216	-	65,207	235,423
Due from other governmental units and agencies	6,665,017	-	-	6,665,017
Due from other funds	17,172,165	563,097	932,305	18,667,567
Notes receivable	578,298	-	-	578,298
<b>Total assets</b>	<b>\$ 56,267,679</b>	<b>\$ 8,727,950</b>	<b>\$ 2,393,055</b>	<b>\$ 67,388,684</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 3,127,930	\$ 300	\$ 41,276	\$ 3,169,506
Accrued salaries, wages and benefits	185,912	-	-	185,912
Due to other funds	3,217,578	530,514	619,577	4,367,669
Deferred revenue	20,595,170	575,339	-	21,170,509
<b>Total liabilities</b>	<b>27,126,590</b>	<b>1,106,153</b>	<b>660,853</b>	<b>28,893,596</b>
<b>Fund balances:</b>				
Reserved:				
Reserved for long-term receivables	578,298	-	-	578,298
Reserved for debt service	-	7,621,797	-	7,621,797
Reserved for future grant programs	858,276	-	422,838	1,281,114
Unreserved:				
Designated for tort liability	177,918	-	-	177,918
Undesignated	27,526,597	-	1,309,364	28,835,961
<b>Total fund balances</b>	<b>29,141,089</b>	<b>7,621,797</b>	<b>1,732,202</b>	<b>38,495,088</b>
<b>Total liabilities and fund balances</b>	<b>\$ 56,267,679</b>	<b>\$ 8,727,950</b>	<b>\$ 2,393,055</b>	<b>\$ 67,388,684</b>

# County of Winnebago, Illinois

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balance Nonmajor Governmental Funds

For The Year Ended September 30, 2004

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Totals</i>
<b>Revenues</b>				
Taxes	\$ 16,840,029	\$ 552,358	\$ -	\$ 17,392,387
Intergovernmental	17,680,903	-	34,332	17,715,235
Charges for services	8,669,424	-	-	8,669,424
Licenses and permits	614,950	-	-	614,950
Investment income	222,022	196,753	32,174	450,949
Miscellaneous	208,709	-	-	208,709
<b>Total revenues</b>	<b>44,236,037</b>	<b>749,111</b>	<b>66,506</b>	<b>45,051,654</b>
<b>Expenditures, current</b>				
General government	1,908,881	-	312,339	2,221,220
Public safety	8,817,291	-	-	8,817,291
Highways and streets	4,191,390	-	-	4,191,390
Health and welfare	12,852,637	-	-	12,852,637
Judicial	2,145,109	-	-	2,145,109
Culture and recreation	3,169,639	-	24,164	3,193,803
<b>Total expenditures, current</b>	<b>33,084,947</b>	<b>-</b>	<b>336,503</b>	<b>33,421,450</b>
Debt service	-	4,444,120	-	4,444,120
Capital outlay	6,917,508	-	1,471,397	8,388,905
<b>Total expenditures</b>	<b>40,002,455</b>	<b>4,444,120</b>	<b>1,807,900</b>	<b>46,254,475</b>
<b>Excess of revenues over (under)</b>				
<b>expenditures</b>	<b>4,233,582</b>	<b>(3,695,009)</b>	<b>(1,741,394)</b>	<b>(1,202,821)</b>
<b>Other financing sources (uses)</b>				
Transfers in	656,471	4,815,131	-	5,471,602
Transfers out	(5,609,922)	(174,526)	-	(5,784,448)
<b>Total other financing sources (uses)</b>	<b>(4,953,451)</b>	<b>4,640,605</b>	<b>-</b>	<b>(312,846)</b>
<b>Net change in fund balance</b>	<b>(719,869)</b>	<b>945,596</b>	<b>(1,741,394)</b>	<b>(1,515,667)</b>
Fund balance, beginning of period, as restated	29,860,958	6,676,201	3,473,596	40,010,755
<b>Fund balance, end of period</b>	<b>\$ 29,141,089</b>	<b>\$ 7,621,797</b>	<b>\$ 1,732,202</b>	<b>\$ 38,495,088</b>

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## Special Revenue Funds

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Used to account for revenue sources, other than for major capital projects, requiring separate accounting because of legal provisions or administrative requirements. The nature and purpose of each Special Revenue Fund is explained in the following individual fund descriptions:

**Document Storage Fee Fund** – Used to account for the revenues and 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 and expenditures for the automation of the Treasurer's office.

**Vital Records Fee Fund** – Used to account for the revenues and expenditures of processing and providing vital records to the public.

**Recorder's Document Fee Fund** - Used to account for the revenues and expenditures of the Recorder's Document Storage Fee. This was imposed by Resolution of the County Board in 1984 to cover expenditures of 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 revenues and expenditures of the Court Security Fee. This fee is imposed by the Chief Judge 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 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 can only be used to offset the costs of collecting child support by the Clerk's office.

**Children's Waiting Room Fund** – Used to account for 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.

**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.



**911 Operations Fund** - Used to account for the revenues and expenditures related to 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 can only be used for the purchase of services for probationers with special needs and for the purchase of equipment for use of the County's probation department.

**Public Health Fund** - Used to account for the revenues and expenditures of enforcing all state laws and county and municipal ordinances pertaining to the preservation of health.

**Public Health Grants Fund** - Used to account for the revenues and expenditures related to various grants pertaining to the preservation of health.

**County Detention Home Fund** - Used to account for the revenues and expenditures of operating the Juvenile Detention Home.

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

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

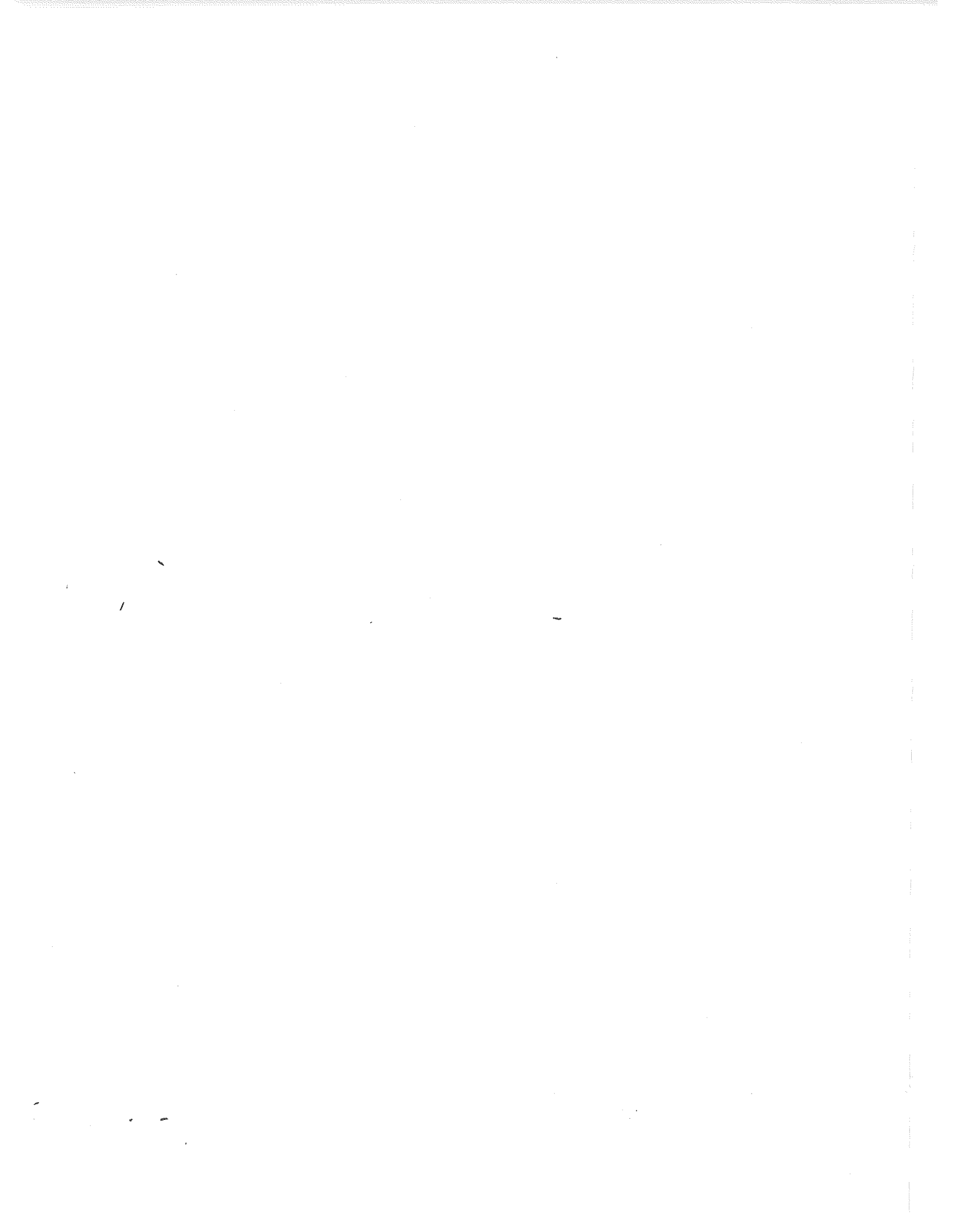
**Historical Museum Fund** - Used to account for the revenues and expenditures of maintaining Memorial Hall, a facility which provides a meeting place for Veteran's organizations and a museum for war memorabilia.

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

**County Bridge and Improvement Fund** - Used to account for the revenues and expenditures related to bridge improvements throughout the County.

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

**Motor Fuel Tax Fund** - Used to account for revenues and expenditures related to Motor Fuel Tax revenue received from the State of Illinois.



**Toll Bridge Operations Fund** - Used to account for the revenues and expenditures related to the Toll Bridge.

**Veterans' Assistance Fund** - Used to account for revenues and expenditures of a program which is designed to provide basic needs of a welfare nature to veterans.

**Employer Social Security Fund** - Used to account for the revenues and expenditures related to the County's portion of social security.

**Illinois Municipal Retirement Fund** - Used to account for the revenues and expenditures related to the County's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund.

**Working Cash Fund** - Used to account for cash reserve included in the commingled bank account which is utilized for cash flow purposes until property taxes are received.

**River Bluff Nursing Home Operations Fund** - Used to account for the revenues and expenditures of a tax levy approved by voters at an April, 1984 referendum.

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

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

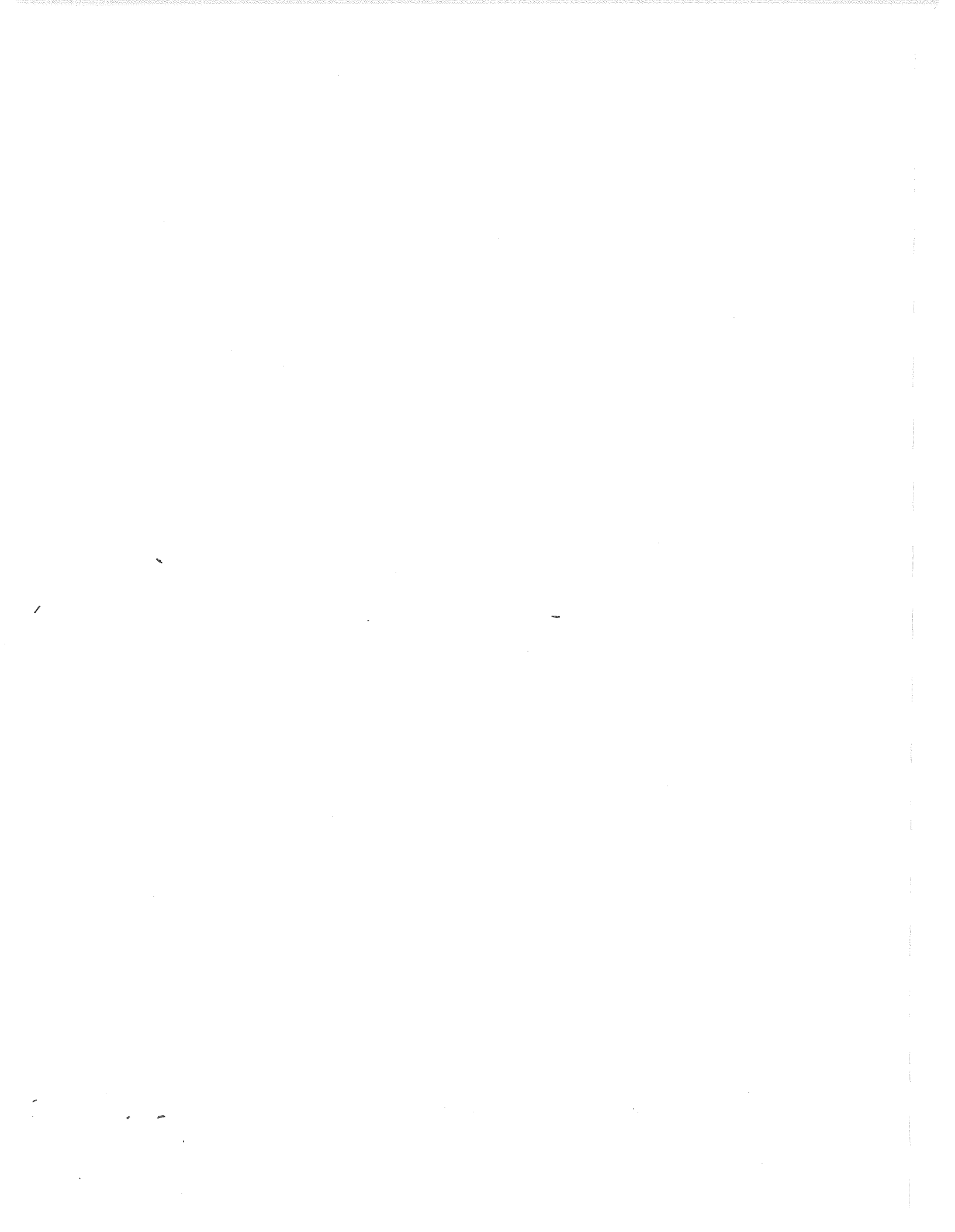
**Probation Grants Fund** - Used to account for grant money received from the Criminal Justice Authority. Activities include juvenile intake, probation violence, juvenile truancy and sex offender programs.

**Court Service Grants Fund** - Used to account for grant money received for family violence and the Drug Court.

**Public Defender Grants Fund** - A grant from the Illinois Criminal Justice Authority funds an assistant public defender for the representing of indigent persons charged with violations of the criminal code, juvenile delinquency laws and the Sexually Violent Persons act in the criminal and family courts.

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

**County Election Grants Fund** - Used to account for the purchase of new election equipment.



**Law Library Fund** - Used to account for the revenues and expenditures related to providing a complete reference library to meet the legal needs of the County Bar Association, the Judicial System, and the general public.

**Marriage Fund** - Used to account for the revenues collected from marriage fees and the related expenditures toward the administration of justice.

**Forest Preserve Operations Fund** - Used to account for all revenues and expenditures applicable to the general operations of the Forest Preserve District.

**Forest Preserve Botanical Garden Fund** - Used to account for the revenues and expenditures related to the Botanical Garden.

**Forest Preserve Retirement Fund** - Used to account for the revenues and expenditures related to the Forest Preserve District's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund and to account for the revenues and expenditures related to the employer's portion of social security.

**Forest Preserve Improvement and Development Fund** - Used to account for the revenues and expenditures associated with the improvement of Forest Preserve lands, the purchase of new equipment, and the construction of basic facilities in any forest preserve.

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

September 30, 2004

Assets	<i>Document Storage Fee Fund</i>	<i>Treasurer's Delinquent Tax Fee Fund</i>	<i>Vital Records Fee Fund</i>	<i>Recorder's Document Fee Fund</i>
Cash	\$ 23,261	\$ -	\$ 118	\$ 2,128
Investments	907,162	-	-	275,759
Property taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Accrued interest on investments	323	-	-	97
Other receivables	-	-	-	-
Due from other governmental units and agencies	-	-	-	-
Due from other funds	-	52,216	29,145	49,651
Notes receivable	-	-	-	-
<b>Total assets</b>	<b>\$ 930,746</b>	<b>\$ 52,216</b>	<b>\$ 29,263</b>	<b>\$ 327,635</b>
<b>Liabilities and fund balance (deficit)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 32,647	\$ -	\$ 736	\$ 1,287
Accrued payroll	2,067	-	-	335
Due to other funds	351,993	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>386,707</b>	<b>-</b>	<b>736</b>	<b>1,622</b>
<b>Fund balance</b>				
Reserved for long-term receivables	-	-	-	-
Reserved for future grant programs	-	-	-	-
Unreserved				
Designated for tort liability	-	-	-	-
Undesignated	544,039	52,216	28,527	326,013
<b>Total fund balance (deficit)</b>	<b>544,039</b>	<b>52,216</b>	<b>28,527</b>	<b>326,013</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ 930,746</b>	<b>\$ 52,216</b>	<b>\$ 29,263</b>	<b>\$ 327,635</b>



<i>Court Automation Fee Fund</i>	<i>Court Security Fee Fund</i>	<i>Victim Impact Panel Fee Fund</i>	<i>Maintenance and Child Support Collection Fund</i>	<i>Children's Waiting Room Fund</i>	<i>Drug Enforcement Fund</i>	<i>911 Operations Fund</i>
\$ 23,309	\$ 62,688	\$ 582	\$ 110	\$ 5,805	\$ 44,447	\$ -
474,443	-	-	-	-	-	3,831,199
-	-	-	-	-	-	-
167	-	-	-	-	-	5,679
-	-	-	-	-	-	105,167
-	-	-	-	-	-	268,522
-	-	8,923	-	173,190	-	206,250
-	-	-	-	-	-	-
<b>\$ 497,919</b>	<b>\$ 62,688</b>	<b>\$ 9,505</b>	<b>\$ 110</b>	<b>\$ 178,995</b>	<b>\$ 44,447</b>	<b>\$ 4,416,817</b>

\$ 8,508	\$ -	\$ -	\$ -	\$ 12,073	\$ -	\$ 290,077
2,067	-	-	1,254	-	-	-
287,472	27,686	-	51,742	-	31,575	-
-	-	-	-	-	-	69,267
298,047	27,686	-	52,996	12,073	31,575	359,344
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
199,872	35,002	9,505	(52,886)	166,922	12,872	4,057,473
199,872	35,002	9,505	(52,886)	166,922	12,872	4,057,473
<b>\$ 497,919</b>	<b>\$ 62,688</b>	<b>\$ 9,505</b>	<b>\$ 110</b>	<b>\$ 178,995</b>	<b>\$ 44,447</b>	<b>\$ 4,416,817</b>

(Continued)

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

September 30, 2004

Assets	<i>Probation Services Fee Fund</i>	<i>Public Health Fund</i>	<i>Public Health Grants Fund</i>	<i>County Detention Home Fund</i>
Cash	\$ 15,372	\$ 52,947	\$ 25	\$ 11,064
Investments	-	-	-	-
Property taxes receivable	-	2,974,123	-	647,779
Allowance for uncollectible taxes	-	(57,492)	-	(12,329)
Accrued interest on investments	-	-	-	-
Other receivables	-	2,459	-	-
Due from other governmental units and agencies	-	80,665	3,871,310	486,587
Due from other funds	221,280	4,264,450	174,104	-
Notes receivable	-	-	-	-
<b>Total assets</b>	<b>\$ 236,652</b>	<b>\$ 7,317,152</b>	<b>\$ 4,045,439</b>	<b>\$ 1,133,101</b>

**Liabilities and fund balance (deficit)**

<b>Liabilities</b>				
Accounts payable	\$ 13,172	\$ 185,572	\$ 452,331	\$ 32,674
Accrued payroll	-	100,124	432	21,284
Due to other funds	-	11,791	-	413,135
Deferred revenue	-	2,858,434	2,228,272	876,183
<b>Total liabilities</b>	<b>13,172</b>	<b>3,155,921</b>	<b>2,681,035</b>	<b>1,343,276</b>
<b>Fund balance</b>				
Reserved for long-term receivables	-	-	-	-
Reserved for future grant programs	-	-	858,276	-
Unreserved				
Designated for tort liability	-	-	-	-
Undesignated	223,480	4,161,231	506,128	(210,175)
<b>Total fund balance (deficit)</b>	<b>223,480</b>	<b>4,161,231</b>	<b>1,364,404</b>	<b>(210,175)</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ 236,652</b>	<b>\$ 7,317,152</b>	<b>\$ 4,045,439</b>	<b>\$ 1,133,101</b>

<i>Geographic Information System Operations Fund</i>	<i>Geographic Information System Fund</i>	<i>Historical Museum Fund</i>	<i>Children's Advocacy Project Fund</i>	<i>County Bridge and Improvement Fund</i>	<i>Federal Matching Aid Fund</i>	<i>Motor Fuel Tax Fund</i>
\$ -	\$ -	\$ 1,289	\$ 2,578	\$ 5,672	\$ 29,262	\$ 3,259
-	-	-	-	-	-	3,288,932
-	-	77,587	155,147	330,036	1,934,416	-
-	-	(1,477)	(2,953)	(6,384)	(35,252)	-
-	-	-	-	-	-	6,513
-	-	-	-	-	-	-
20,646	-	-	-	55,227	23,362	1,565,240
10,142	452,723	26,669	13,405	1,135,503	3,123,798	602,610
-	-	-	-	-	-	-
<b>\$ 30,788</b>	<b>\$ 452,723</b>	<b>\$ 104,068</b>	<b>\$ 168,177</b>	<b>\$ 1,520,054</b>	<b>\$ 5,075,586</b>	<b>\$ 5,466,554</b>

\$ 57,892	\$ 787	\$ 13,017	\$ 2,156	\$ 6,093	\$ 146,667	\$ 1,053,476
2,730	-	100	4,451	604	-	5,819
-	-	-	-	-	-	-
-	-	74,633	149,265	317,189	1,865,818	-
60,622	787	87,750	155,872	323,886	2,012,485	1,059,295
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(29,834)	451,936	16,318	12,305	1,196,168	3,063,101	4,407,259
(29,834)	451,936	16,318	12,305	1,196,168	3,063,101	4,407,259
<b>\$ 30,788</b>	<b>\$ 452,723</b>	<b>\$ 104,068</b>	<b>\$ 168,177</b>	<b>\$ 1,520,054</b>	<b>\$ 5,075,586</b>	<b>\$ 5,466,554</b>

(Continued)

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

September 30, 2004

Assets	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Illinois Municipal Retirement Fund</i>
Cash	\$ 38,593	\$ 4,383	\$ 47,115	\$ 50,918
Investments	89,000	-	-	-
Property taxes receivable	-	252,448	2,775,198	3,301,824
Allowance for uncollectible taxes	-	(4,907)	(53,365)	(60,699)
Accrued interest on investments	162	-	-	-
Other receivables	-	-	-	-
Due from other governmental units and agencies	-	-	1,652	-
Due from other funds	-	274,531	1,862,677	2,876,701
Notes receivable	-	-	-	-
<b>Total assets</b>	<b>\$ 127,755</b>	<b>\$ 526,455</b>	<b>\$ 4,633,277</b>	<b>\$ 6,168,744</b>
<b>Liabilities and fund balance (deficit)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 6,256	\$ 4,843	\$ -	\$ 320,017
Accrued payroll	-	-	-	-
Due to other funds	61,264	-	-	-
Deferred revenue	-	242,556	2,668,120	3,183,087
<b>Total liabilities</b>	<b>67,520</b>	<b>247,399</b>	<b>2,668,120</b>	<b>3,503,104</b>
<b>Fund balance</b>				
Reserved for long-term receivables	-	-	-	-
Reserved for future grant programs	-	-	-	-
Unreserved				
Designated for tort liability	-	-	-	-
Undesignated	60,235	279,056	1,965,157	2,665,640
<b>Total fund balance (deficit)</b>	<b>60,235</b>	<b>279,056</b>	<b>1,965,157</b>	<b>2,665,640</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ 127,755</b>	<b>\$ 526,455</b>	<b>\$ 4,633,277</b>	<b>\$ 6,168,744</b>

<i>Working Cash Fund</i>	<i>River Bluff Nursing Home Operations Fund</i>	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Probation Grants Fund</i>	<i>Court Services Grants Fund</i>	<i>Public Defender Grants Fund</i>	<i>Community Development Grants Fund</i>
\$ -	\$ 46,729	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 586,159
-	-	-	-	-	-	-	-
-	2,570,988	-	-	-	-	-	-
-	(51,113)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9,465	-	104,832	20,605	122,543	-	13,300	-
772,882	36,277	124,830	42,642	-	-	6,209	-
-	-	-	-	-	-	-	578,298
<b>\$ 782,347</b>	<b>\$ 2,602,881</b>	<b>\$ 229,662</b>	<b>\$ 63,247</b>	<b>\$ 122,543</b>	<b>\$ -</b>	<b>\$ 19,509</b>	<b>\$ 1,164,457</b>

\$ 110,770	\$ -	\$ 87,306	\$ -	\$ 15,190	\$ 31,691	\$ 653	\$ -
-	-	1,299	5,047	6,378	1,392	715	-
-	268,373	-	-	56,059	13,740	-	14,802
-	2,466,612	155,901	-	60,879	4,879	-	162,218
110,770	2,734,985	244,506	5,047	138,506	51,702	1,368	177,020
-	-	-	-	-	-	-	578,298
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
671,577	(132,104)	(14,844)	58,200	(15,963)	(51,702)	18,141	409,139
671,577	(132,104)	(14,844)	58,200	(15,963)	(51,702)	18,141	987,437
<b>\$ 782,347</b>	<b>\$ 2,602,881</b>	<b>\$ 229,662</b>	<b>\$ 63,247</b>	<b>\$ 122,543</b>	<b>\$ -</b>	<b>\$ 19,509</b>	<b>\$ 1,164,457</b>

(Continued)

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

September 30, 2004

Assets	<i>County Election Grants Fund</i>	<i>Law Library Fund</i>	<i>Marriage Fund</i>	<i>Forest Preserve Operations Fund</i>
Cash	\$ -	\$ 132,459	\$ 10,710	\$ 11,209
Investments	-	-	-	3,598,170
Property taxes receivable	-	-	-	2,022,923
Allowance for uncollectible taxes	-	-	-	(19,952)
Accrued interest on investments	-	-	-	4,917
Other receivables	-	-	-	61,121
Due from other governmental units and agencies	-	-	650	20,411
Due from other funds	-	-	-	-
Notes receivable	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 132,459</b>	<b>\$ 11,360</b>	<b>\$ 5,698,799</b>
<b>Liabilities and fund balance (deficit)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 5,375	\$ -	\$ 97,779
Accrued payroll	-	895	-	23,773
Due to other funds	-	159,030	-	1,468,916
Deferred revenue	-	-	-	1,975,248
<b>Total liabilities</b>	<b>-</b>	<b>165,300</b>	<b>-</b>	<b>3,565,716</b>
<b>Fund balance</b>				
Reserved for long-term receivables	-	-	-	-
Reserved for future grant programs	-	-	-	-
Unreserved				
Designated for tort liability	-	-	-	177,918
Undesignated	-	(32,841)	11,360	1,955,165
<b>Total fund balance (deficit)</b>	<b>-</b>	<b>(32,841)</b>	<b>11,360</b>	<b>2,133,083</b>
<b>Total liabilities and fund balance (deficit)</b>	<b>\$ -</b>	<b>\$ 132,459</b>	<b>\$ 11,360</b>	<b>\$ 5,698,799</b>

<i>Forest Preserve Botanical Garden Fund</i>	<i>Forest Preserve Retirement Fund</i>	<i>Forest Preserve Improvement and Development Fund</i>	<i>Totals September 30, 2004</i>
\$ -	\$ -	\$ -	\$ 1,212,191
-	-	-	12,464,665
181,660	138,185	943,369	18,305,683
(1,794)	(1,354)	(9,343)	(318,414)
-	-	-	17,858
-	-	1,469	170,216
-	-	-	6,665,017
69,905	156,575	404,877	17,172,165
-	-	-	578,298
<b>\$ 249,771</b>	<b>\$ 293,406</b>	<b>\$ 1,340,372</b>	<b>\$ 56,267,679</b>

\$ -	\$ 36,822	\$ 102,063	\$ 3,127,930
-	-	5,146	185,912
-	-	-	3,217,578
177,606	134,046	924,957	20,595,170
177,606	170,868	1,032,166	27,126,590
-	-	-	578,298
-	-	-	858,276
-	-	-	177,918
72,165	122,538	308,206	27,526,597
72,165	122,538	308,206	29,141,089
<b>\$ 249,771</b>	<b>\$ 293,406</b>	<b>\$ 1,340,372</b>	<b>\$ 56,267,679</b>

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

For The Year Ended September 30, 2004

	<i>Document Storage Fee Fund</i>	<i>Treasurer's Delinquent Tax Fee Fund</i>	<i>Vital Records Fee Fund</i>	<i>Recorder's Document Fee Fund</i>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	287,185	34,947	50,209	418,936
Licenses and permits	-	-	-	-
Investment income	9,768	-	-	4,402
Other	-	-	-	-
<b>Total revenues</b>	<b>296,953</b>	<b>34,947</b>	<b>50,209</b>	<b>423,338</b>
<b>Expenditures, current</b>				
General government	-	15,107	23,219	521,289
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Judicial	177,497	-	-	-
Culture and recreation	-	-	-	-
<b>Total expenditures, current</b>	<b>177,497</b>	<b>15,107</b>	<b>23,219</b>	<b>521,289</b>
<b>Capital outlay</b>	<b>52,991</b>	<b>-</b>	<b>35,329</b>	<b>-</b>
<b>Total expenditures</b>	<b>230,488</b>	<b>15,107</b>	<b>58,548</b>	<b>521,289</b>
<b>Excess of revenues over (under) expenditures</b>	<b>66,465</b>	<b>19,840</b>	<b>(8,339)</b>	<b>(97,951)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>66,465</b>	<b>19,840</b>	<b>(8,339)</b>	<b>(97,951)</b>
<b>Fund balance (deficit) beginning of period, as restated</b>	<b>477,574</b>	<b>32,376</b>	<b>36,866</b>	<b>423,964</b>
<b>Fund balance (deficit), end of period</b>	<b>\$ 544,039</b>	<b>\$ 52,216</b>	<b>\$ 28,527</b>	<b>\$ 326,013</b>



<i>Court Automation Fee Fund</i>	<i>Court Security Fee Fund</i>	<i>Victim Impact Panel Fee Fund</i>	<i>Maintenance and Child Support Collection Fund</i>	<i>Children's Waiting Room Fund</i>	<i>Drug Enforcement Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299,326	663,570	6,520	47,208	71,705	84,741
4,781	-	-	-	-	590
304,107	663,570	6,520	47,208	71,705	85,331
-	-	-	-	-	-
-	642,000	-	-	-	150,099
226,382	-	2,400	80,427	61,893	-
226,382	642,000	2,400	80,427	61,893	150,099
1,305	-	-	-	-	-
227,687	642,000	2,400	80,427	61,893	150,099
76,420	21,570	4,120	(33,219)	9,812	(64,768)
-	-	-	35,000	-	-
-	-	-	35,000	-	-
76,420	21,570	4,120	1,781	9,812	(64,768)
123,452	13,432	5,385	(54,667)	157,110	77,640
\$ 199,872	\$ 35,002	\$ 9,505	\$ (52,886)	\$ 166,922	\$ 12,872

(Continued)

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

For The Year Ended September 30, 2004

	911 Operations Fund	Probation Services Fee Fund	Public Health Fund	Public Health Grants Fund
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ 2,855,277	\$ -
Intergovernmental	-	-	431,387	7,293,969
Charges for services	1,862,732	229,938	681,585	172,980
Licenses and permits	-	-	614,950	-
Investment income	45,047	-	-	-
Other	-	3,860	46,788	27,540
<b>Total revenues</b>	<b>1,907,779</b>	<b>233,798</b>	<b>4,629,987</b>	<b>7,494,489</b>
<b>Expenditures, current</b>				
General government	-	-	-	-
Public safety	1,161,206	173,462	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	4,063,451	7,108,267
Judicial	-	-	-	-
Culture and recreation	-	-	-	-
<b>Total expenditures, current</b>	<b>1,161,206</b>	<b>173,462</b>	<b>4,063,451</b>	<b>7,108,267</b>
<b>Capital outlay</b>	<b>19,948</b>	<b>8,000</b>	<b>181,285</b>	<b>141,767</b>
<b>Total expenditures</b>	<b>1,181,154</b>	<b>181,462</b>	<b>4,244,736</b>	<b>7,250,034</b>
<b>Excess of revenues over</b>				
<b>(under) expenditures</b>	<b>726,625</b>	<b>52,336</b>	<b>385,251</b>	<b>244,455</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>726,625</b>	<b>52,336</b>	<b>385,251</b>	<b>244,455</b>
<b>Fund balance (deficit), beginning</b>				
of period, as restated	3,330,848	171,144	3,775,980	1,119,949
<b>Fund balance (deficit), end of period</b>	<b>\$ 4,057,473</b>	<b>\$ 223,480</b>	<b>\$ 4,161,231</b>	<b>\$ 1,364,404</b>

<i>County Detention Horse Fund</i>	<i>Geographic Information System Operations Fund</i>	<i>Geographic Information System Fund</i>	<i>Historical Museum Fund</i>	<i>Children's Advocacy Project Fund</i>	<i>County Bridge and Improvement Fund</i>	<i>Federal Matching Aid Fund</i>	<i>Motor Fuel Tax Fund</i>
\$ 602,097	\$ -	\$ -	\$ 72,096	\$ 144,218	\$ 317,293	\$ 1,637,153	\$ -
824,490	-	-	-	238,166	169,268	-	4,000,305
-	608,706	529,414	-	-	-	33,042	1,354,990
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	86,073
1,734	488	-	17,841	-	-	-	-
1,428,321	609,194	529,414	89,937	382,384	486,561	1,670,195	5,441,368
-	600,509	-	76,906	-	-	-	-
2,008,487	-	-	-	-	-	-	-
-	-	-	-	-	172,195	87,020	3,511,022
-	-	-	-	388,302	-	-	-
-	-	-	-	-	-	-	-
2,008,487	600,509	-	76,906	388,302	172,195	87,020	3,511,022
10,000	38,519	-	-	-	290,377	1,067,115	3,795,194
2,018,487	639,028	-	76,906	388,302	462,572	1,154,135	7,306,216
(590,166)	(29,834)	529,414	13,031	(5,918)	23,989	516,060	(1,864,848)
384,003	-	-	-	-	-	-	-
-	-	(229,392)	-	(15,000)	(264,330)	(700,000)	(700,000)
384,003	-	(229,392)	-	(15,000)	(264,330)	(700,000)	(700,000)
(206,163)	(29,834)	300,022	13,031	(20,918)	(240,341)	(183,940)	(2,564,848)
(4,012)	-	151,914	3,287	33,223	1,436,509	3,247,041	6,972,107
\$ (210,175)	\$ (29,834)	\$ 451,936	\$ 16,318	\$ 12,305	\$ 1,196,168	\$ 3,063,101	\$ 4,407,259

(Continued)

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

For The Year Ended September 30, 2004

	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>Working Cash Fund</i>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 2,636,566	\$ 2,845,311	\$ -
Intergovernmental	-	245,399	921,280	854,683	-
Charges for services	875,632	-	-	-	-
Licenses and permits	-	-	-	-	-
Investment income	1,043	-	-	-	-
Other	-	-	18,543	5,736	-
<b>Total revenues</b>	<b>876,675</b>	<b>245,399</b>	<b>3,576,389</b>	<b>3,705,730</b>	<b>-</b>
<b>Expenditures, current</b>					
General government	-	-	381,876	232,075	-
Public safety	-	-	950,418	1,823,261	-
Highways and streets	78,240	-	220,203	122,710	-
Health and welfare	-	221,566	937,130	522,223	-
Judicial	-	-	674,215	375,711	-
Culture and recreation	-	-	-	-	-
<b>Total expenditures, current</b>	<b>78,240</b>	<b>221,566</b>	<b>3,163,842</b>	<b>3,075,980</b>	<b>-</b>
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>78,240</b>	<b>221,566</b>	<b>3,163,842</b>	<b>3,075,980</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>798,435</b>	<b>23,833</b>	<b>412,547</b>	<b>629,750</b>	<b>-</b>
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	(834,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(834,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(35,565)</b>	<b>23,833</b>	<b>412,547</b>	<b>629,750</b>	<b>-</b>
<b>Fund balance (deficit), beginning of period, as restated</b>	<b>95,800</b>	<b>255,223</b>	<b>1,552,610</b>	<b>2,035,890</b>	<b>671,577</b>
<b>Fund balance (deficit), end of period</b>	<b>\$ 60,235</b>	<b>\$ 279,056</b>	<b>\$ 1,965,157</b>	<b>\$ 2,665,640</b>	<b>\$ 671,577</b>

<i>River Bluff Nursing Home Operations Fund</i>	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Probation Grants Fund</i>	<i>Court Services Grants Fund</i>	<i>Public Defender Grants Fund</i>
\$ 2,616,846	\$ -	\$ -	\$ -	\$ -	\$ -
-	638,295	276,523	472,289	134,374	50,274
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,616,846	638,295	276,523	472,289	134,374	50,274
-	-	-	-	-	-
-	594,515	390,524	541,344	322,853	59,122
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	594,515	390,524	541,344	322,853	59,122
-	77,053	-	-	-	-
-	671,568	390,524	541,344	322,853	59,122
2,616,846	(33,273)	(114,001)	(69,055)	(188,479)	(8,848)
-	2,679	113,099	52,667	53,477	15,546
(2,867,200)	-	-	-	-	-
(2,867,200)	2,679	113,099	52,667	53,477	15,546
(250,354)	(30,594)	(902)	(16,388)	(135,002)	6,698
118,250	15,750	59,102	425	83,300	11,443
\$ (132,104)	\$ (14,844)	\$ 58,200	\$ (15,963)	\$ (51,702)	\$ 18,141

(Continued)

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

For The Year Ended September 30, 2004

	<i>Community Development Grants Fund</i>	<i>County Election Grants Fund</i>	<i>Law Library Fund</i>	<i>Marriage Fund</i>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	45,054	386,288	-	-
Charges for services	-	-	147,238	6,614
Licenses and permits	-	-	-	-
Investment income	31,536	-	-	95
Other	-	-	-	-
<b>Total revenues</b>	<b>76,590</b>	<b>386,288</b>	<b>147,238</b>	<b>6,709</b>
<b>Expenditures, current</b>				
General government	44,089	13,811	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Judicial	-	-	153,996	4,286
Culture and recreation	-	-	-	-
<b>Total expenditures, current</b>	<b>44,089</b>	<b>13,811</b>	<b>153,996</b>	<b>4,286</b>
<b>Capital outlay</b>	<b>-</b>	<b>372,477</b>	<b>-</b>	<b>-</b>
<b>Total expenditures</b>	<b>44,089</b>	<b>386,288</b>	<b>153,996</b>	<b>4,286</b>
<b>Excess of revenues over</b>				
<b>(under) expenditures</b>	<b>32,501</b>	<b>-</b>	<b>(6,758)</b>	<b>2,423</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>32,501</b>	<b>-</b>	<b>(6,758)</b>	<b>2,423</b>
<b>Fund balance (deficit), beginning of</b>				
period, as restated	954,936	-	(26,083)	8,937
<b>Fund balance (deficit), end of period</b>	<b>\$ 987,437</b>	<b>\$ -</b>	<b>\$ (32,841)</b>	<b>\$ 11,360</b>

<i>Forest Preserve Operations Fund</i>	<i>Forest Preserve Botanical Garden Fund</i>	<i>Forest Preserve Retirement Fund</i>	<i>Forest Preserve Improvement and Development Fund</i>	<i>Totals September 30, 2004</i>
\$ 1,981,022	\$ 172,705	\$ 176,832	\$ 782,613	\$ 16,840,029
361,298	-	46,346	206,474	17,680,903
286,947	-	-	-	8,669,424
-	-	-	-	614,950
30,687	-	-	8,000	222,022
31,248	-	14,389	40,542	208,709
2,691,202	172,705	237,567	1,037,629	44,236,037
-	-	-	-	1,908,881
-	-	-	-	8,817,291
-	-	-	-	4,191,390
-	-	-	-	12,852,637
-	-	-	-	2,145,109
2,359,612	170,000	220,083	419,944	3,169,639
2,359,612	170,000	220,083	419,944	33,084,947
-	-	-	826,148	6,917,508
2,359,612	170,000	220,083	1,246,092	40,002,455
331,590	2,705	17,484	(208,463)	4,233,582
-	-	-	-	656,471
-	-	-	-	(5,609,922)
-	-	-	-	(4,953,451)
331,590	2,705	17,484	(208,463)	(719,869)
1,801,493	69,460	105,054	516,669	29,860,958
\$ 2,133,083	\$ 72,165	\$ 122,538	\$ 308,206	\$ 29,141,089

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 288,000	\$ 287,185	\$ (815)
Investment income	2,000	9,768	7,768
<b>Total revenues</b>	290,000	296,953	6,953
<b>Expenditures, current</b>			
Judicial			
Personnel	139,646	133,627	6,019
Supplies and services	49,305	43,870	5,435
<b>Total expenditures, current</b>	188,951	177,497	11,454
<b>Capital outlay</b>	74,000	52,991	21,009
<b>Total expenditures</b>	262,951	230,488	32,463
<b>Net change in fund balance</b>	27,049	66,465	32,463
<b>Fund balance, beginning of period</b>	477,574	477,574	-
<b>Fund balance, end of period</b>	\$ 504,623	\$ 544,039	\$ 32,463



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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 23,000	\$ 34,947	\$ 11,947
<b>Total revenues</b>	23,000	34,947	11,947
<b>Expenditures, current</b>			
General government			
Personnel	10,000	10,000	-
Supplies and services	15,000	5,107	9,893
<b>Total expenditures, current</b>	25,000	15,107	9,893
<b>Capital outlay</b>	4,000	-	4,000
<b>Total expenditures</b>	29,000	15,107	13,893
<b>Net change in fund balance</b>	(6,000)	19,840	25,840
<b>Fund balance, beginning of period</b>	32,376	32,376	-
<b>Fund balance, end of period</b>	\$ 26,376	\$ 52,216	\$ 25,840

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 46,000	\$ 50,209	\$ 4,209
<b>Total revenues</b>	46,000	50,209	4,209
<b>Expenditures, current</b>			
General government			
Supplies and services	26,400	23,219	3,181
<b>Total expenditures, current</b>	26,400	23,219	3,181
<b>Capital outlay</b>	40,000	35,329	4,671
<b>Total expenditures</b>	66,400	58,548	7,852
<b>Net change in fund balance</b>	(20,400)	(8,339)	12,061
<b>Fund balance, beginning of period</b>	36,866	36,866	-
<b>Fund balance, end of period</b>	\$ 16,466	\$ 28,527	\$ 12,061

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 400,000	\$ 418,936	\$ 18,936
Investment income	-	4,402	4,402
<b>Total revenues</b>	<b>400,000</b>	<b>423,338</b>	<b>18,936</b>
<b>Expenditures, current</b>			
General government			
Personnel	27,385	25,360	2,025
Supplies and services	506,926	495,929	10,997
<b>Total expenditures, current</b>	<b>534,311</b>	<b>521,289</b>	<b>13,022</b>
<b>Net change in fund balance</b>	<b>(134,311)</b>	<b>(97,951)</b>	<b>36,360</b>
<b>Fund balance, beginning of period</b>	<b>423,964</b>	<b>423,964</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 289,653</b>	<b>\$ 326,013</b>	<b>\$ 36,360</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 290,000	\$ 299,326	\$ 9,326
Investment income	1,000	4,781	3,781
<b>Total revenues</b>	<b>291,000</b>	<b>304,107</b>	<b>13,107</b>
<b>Expenditures, current</b>			
Judicial			
Personnel	149,297	140,399	8,898
Supplies and services	92,610	85,983	6,627
<b>Total expenditures, current</b>	<b>241,907</b>	<b>226,382</b>	<b>15,525</b>
<b>Capital outlay</b>	<b>6,200</b>	<b>1,305</b>	<b>4,895</b>
<b>Total expenditures</b>	<b>248,107</b>	<b>227,687</b>	<b>20,420</b>
<b>Net change in fund balance</b>	<b>42,893</b>	<b>76,420</b>	<b>33,527</b>
<b>Fund balance, beginning of period</b>	<b>123,452</b>	<b>123,452</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 166,345</b>	<b>\$ 199,872</b>	<b>\$ 33,527</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 550,000	\$ 663,570	\$ 113,570
<b>Total revenues</b>	550,000	663,570	113,570
<b>Expenditures, current</b>			
Public safety			
Personnel	642,000	642,000	-
<b>Total expenditures, current</b>	642,000	642,000	-
<b>Net change in fund balance</b>	(92,000)	21,570	113,570
<b>Fund balance, beginning of period</b>	13,432	13,432	-
<b>Fund balance, end of period</b>	\$ (78,568)	\$ 35,002	\$ 113,570

**County of Winnebago, Illinois**  
**Victim Impact Panel Fee Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ -	\$ 6,520	\$ 6,520
<b>Total revenues</b>	-	6,520	6,520
<b>Expenditures, current</b>			
Judicial			
Supplies and services	8,200	2,400	5,800
<b>Total expenditures, current</b>	8,200	2,400	5,800
<b>Capital outlay</b>	480	-	480
<b>Total expenditures</b>	8,680	2,400	6,280
<b>Net change in fund balance</b>	(8,680)	4,120	12,800
<b>Fund balance, beginning of period</b>	5,385	5,385	-
<b>Fund balance, end of period</b>	\$ (3,295)	\$ 9,505	\$ 12,800

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 65,000	\$ 47,208	\$ (17,792)
<b>Total revenues</b>	65,000	47,208	(17,792)
<b>Expenditures, current</b>			
Judicial			
Personnel	100,100	80,427	19,673
<b>Total expenditures</b>	100,100	80,427	19,673
<b>Excess of revenues over (under) expenditures</b>	(35,100)	(33,219)	1,881
<b>Other financing sources</b>			
Transfers in	35,000	35,000	-
<b>Total other financing sources</b>	35,000	35,000	-
<b>Net change in fund balance</b>	(100)	1,781	1,881
<b>Fund balance, beginning of period</b>	(54,667)	(54,667)	-
<b>Fund balance, end of period</b>	\$ (54,767)	\$ (52,886)	\$ 1,881

County of Winnebago, Illinois  
 Children's Waiting Room Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 70,000	\$ 71,705	\$ 1,705
<b>Total revenues</b>	70,000	71,705	1,705
<b>Expenditures, current</b>			
Judicial			
Supplies and services	54,600	61,893	(7,293)
<b>Total expenditures, current</b>	54,600	61,893	(7,293)
<b>Capital outlay</b>	1,800	-	1,800
<b>Total expenditures</b>	56,400	61,893	(5,493)
<b>Net change in fund balance</b>	13,600	9,812	(3,788)
<b>Fund balance, beginning of period</b>	157,110	157,110	-
<b>Fund balance, end of period</b>	\$ 170,710	\$ 166,922	\$ (3,788)



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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental revenues	\$ 139,000	\$ 84,741	\$ (54,259)
Investment income	-	590	590
<b>Total revenues</b>	<b>139,000</b>	<b>85,331</b>	<b>(53,669)</b>
<b>Expenditures, current</b>			
Public safety			
Supplies and services	-	150,099	(150,099)
<b>Total expenditures, current</b>	<b>-</b>	<b>150,099</b>	<b>(150,099)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>139,000</b>	<b>(64,768)</b>	<b>(203,768)</b>
<b>Other financing sources (uses)</b>			
Transfers out	(127,000)	-	127,000
<b>Total other financing sources (uses)</b>	<b>(127,000)</b>	<b>-</b>	<b>127,000</b>
<b>Net change in fund balance</b>	<b>12,000</b>	<b>(64,768)</b>	<b>(76,768)</b>
<b>Fund balance, beginning of period</b>	<b>77,640</b>	<b>77,640</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 89,640</b>	<b>\$ 12,872</b>	<b>\$ (76,768)</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 1,500,000	\$ 1,862,732	\$ 362,732
Investment income	30,000	45,047	15,047
<b>Total revenues</b>	<b>1,530,000</b>	<b>1,907,779</b>	<b>377,779</b>
<b>Expenditures, current</b>			
Public safety			
Supplies and services	1,157,090	1,161,206	(4,116)
<b>Total expenditures, current</b>	<b>1,157,090</b>	<b>1,161,206</b>	<b>(4,116)</b>
<b>Capital outlay</b>	<b>83,130</b>	<b>19,948</b>	<b>63,182</b>
<b>Total expenditures</b>	<b>1,240,220</b>	<b>1,181,154</b>	<b>59,066</b>
<b>Net change in fund balance</b>	<b>289,780</b>	<b>726,625</b>	<b>436,845</b>
<b>Fund balance, beginning of period</b>	<b>3,330,848</b>	<b>3,330,848</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 3,620,628</b>	<b>\$ 4,057,473</b>	<b>\$ 436,845</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 220,000	\$ 229,938	\$ 9,938
Other	-	3,860	3,860
<b>Total revenues</b>	<b>220,000</b>	<b>233,798</b>	<b>13,798</b>
<b>Expenditures, current</b>			
Public safety			
Supplies and services	237,500	173,462	64,038
<b>Total expenditures, current</b>	<b>237,500</b>	<b>173,462</b>	<b>64,038</b>
<b>Capital outlay</b>	<b>56,000</b>	<b>8,000</b>	<b>48,000</b>
<b>Total expenditures</b>	<b>293,500</b>	<b>181,462</b>	<b>112,038</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(73,500)</b>	<b>52,336</b>	<b>125,836</b>
<b>Other financing sources</b>			
Transfer in	50,000	-	(50,000)
<b>Total other financing sources</b>	<b>50,000</b>	<b>-</b>	<b>(50,000)</b>
<b>Net change in fund balance</b>	<b>(23,500)</b>	<b>52,336</b>	<b>75,836</b>
<b>Fund balance, beginning of period</b>	<b>171,144</b>	<b>171,144</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 147,644</b>	<b>\$ 223,480</b>	<b>\$ 75,836</b>

# County of Winnebago, Illinois

## Public Health Fund

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 2,800,000	\$ 2,855,277	\$ 55,277
Intergovernmental revenues	579,000	431,387	(147,613)
Charges for services	662,000	681,585	19,585
Licenses and permits	520,000	614,950	94,950
Other	-	46,788	46,788
<b>Total revenues</b>	<b>4,561,000</b>	<b>4,629,987</b>	<b>68,987</b>
<b>Expenditures, current</b>			
Health and welfare			
Personnel	3,015,471	2,878,967	136,504
Supplies and services	1,302,247	1,184,484	117,763
<b>Total expenditures, current</b>	<b>4,317,718</b>	<b>4,063,451</b>	<b>254,267</b>
<b>Capital outlay</b>	<b>211,691</b>	<b>181,285</b>	<b>30,406</b>
<b>Total expenditures</b>	<b>4,529,409</b>	<b>4,244,736</b>	<b>284,673</b>
<b>Net change in fund balance</b>	<b>31,591</b>	<b>385,251</b>	<b>353,660</b>
<b>Fund balance, beginning of period</b>	<b>3,775,980</b>	<b>3,775,980</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 3,807,571</b>	<b>\$ 4,161,231</b>	<b>\$ 353,660</b>

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# County of Winnebago, Illinois

## Public Health Fund

### Schedule of Appropriations and Expenditures by Function and Object Class Budget and Actual

For The Year Ended September 30, 2004

<i>Health and welfare:</i>	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Building and Grounds	\$ 81,414	\$ 79,422	\$ 172,153	\$ 170,966
Clinic Nursing	221,572	221,047	26,755	19,891
Central Services	483,753	472,106	168,502	170,314
Environmental Health - Food	276,606	258,622	38,181	31,202
Environmental Health - Housing	400,725	388,262	98,215	56,789
Environmental - Well and Septic	203,137	186,571	58,218	57,566
Administration	233,747	211,451	109,250	110,184
Health Education	154,587	151,979	26,635	26,687
Disease Control	360,283	349,643	68,250	67,182
Laboratory	55,235	52,298	46,208	43,913
Case Management	216,547	205,193	18,039	15,105
Mental Health Prevention	51,960	45,107	4,373	2,989
Violence Awareness	28,846	25,324	26,214	26,185
Health Promotion	102,063	100,490	288,303	248,675
Health Promotion Travel Immunizations	24,342	24,076	99,153	85,319
Public Relations	55,766	43,075	21,463	21,462
Federal Qualified Health Care	-	120	-	-
Tuberculosis Care County	16,944	16,779	12,836	10,579
Black Male Health	47,944	47,402	19,499	19,476
	\$ 3,015,471	\$ 2,878,967	\$ 1,302,247	\$ 1,184,484

<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 253,567	\$ 250,388	\$ 160,000	\$ 157,744	\$ 413,567	\$ 408,132	\$ 5,435
248,327	240,938	-	-	248,327	240,938	7,389
652,255	642,420	7,795	1,595	660,050	644,015	16,035
314,787	289,824	3,000	3,000	317,787	292,824	24,963
498,940	445,051	30,458	15,152	529,398	460,203	69,195
261,355	244,137	-	-	261,355	244,137	17,218
342,997	321,635	2,194	1,094	345,191	322,729	22,462
181,222	178,666	-	-	181,222	178,666	2,556
428,533	416,825	5,544	-	434,077	416,825	17,252
101,443	96,211	-	-	101,443	96,211	5,232
234,586	220,298	2,700	2,700	237,286	222,998	14,288
56,333	48,096	-	-	56,333	48,096	8,237
55,060	51,509	-	-	55,060	51,509	3,551
390,366	349,165	-	-	390,366	349,165	41,201
123,495	109,395	-	-	123,495	109,395	14,100
77,229	64,537	-	-	77,229	64,537	12,692
-	120	-	-	-	120	(120)
29,780	27,358	-	-	29,780	27,358	2,422
67,443	66,878	-	-	67,443	66,878	565
<b>\$ 4,317,718</b>	<b>\$ 4,063,451</b>	<b>\$ 211,691</b>	<b>\$ 181,285</b>	<b>\$ 4,529,409</b>	<b>\$ 4,244,736</b>	<b>\$ 284,673</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ 6,997,851	\$ 7,293,969	\$ 296,118
Charges for services	-	172,980	172,980
Other	-	27,540	27,540
<b>Total revenues</b>	<b>6,997,851</b>	<b>7,494,489</b>	<b>496,638</b>
<b>Expenditures, current</b>			
Health and welfare			
Personnel	5,098,562	4,778,734	319,828
Supplies and services	2,904,526	2,329,533	574,993
<b>Total expenditures, current</b>	<b>8,003,088</b>	<b>7,108,267</b>	<b>894,821</b>
<b>Capital outlay</b>	<b>168,311</b>	<b>141,767</b>	<b>26,544</b>
<b>Total expenditures</b>	<b>8,171,399</b>	<b>7,250,034</b>	<b>921,365</b>
<b>Net change in fund balance</b>	<b>(1,173,548)</b>	<b>244,455</b>	<b>1,418,003</b>
<b>Fund balance, beginning of period, as restated</b>	<b>1,119,949</b>	<b>1,119,949</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ (53,599)</b>	<b>\$ 1,364,404</b>	<b>\$ 1,418,003</b>



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# County of Winnebago, Illinois

## Public Health Grants Fund

### Schedule of Appropriations and Expenditures By Function and Object Class

#### Budget and Actual

For The Year Ended September 30, 2004

	<i>Personnel</i>		<i>Supplies and Services</i>		<i>Total Expenditures, Current</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Family Planning	\$ 355,159	\$ 351,992	\$ 264,069	\$ 253,457	\$ 619,228	\$ 605,449
Breast Cancer (including S G Komen)	105,245	103,887	308,414	297,250	413,659	401,137
Primary care services - Crusader	39,548	15,169	12,858	2,373	52,406	17,542
Radon Testing Program	55,981	12,446	11,950	1,699	67,931	14,145
Indochinese Refugee Screening Program	138,138	122,600	76,980	14,399	215,118	136,999
Local	42,172	40,984	4,917	1,648	47,089	42,632
Prevent Initiative Even Start Grant	46,184	45,479	4,745	2,158	50,929	47,637
Miscellaneous	178,086	166,230	283,062	265,884	461,148	432,114
Prenatal	97,347	89,276	30,753	21,948	128,100	111,224
Parents Too Soon	194,399	192,144	52,901	52,626	247,300	244,770
Women, Infants, and Children	904,578	877,693	87,322	74,843	991,900	952,536
Medical Reserve Corp. Grant	48,963	47,937	19,707	5,309	68,670	53,246
Potable Water Grant	5,379	4,991	6,121	70	11,500	5,061
Dental Sealant	-	-	12,533	12,138	12,533	12,138
Dental Grant	-	-	24,926	24,026	24,926	24,026
Newborn Screening	16,293	15,848	807	805	17,100	16,653
Outreach and Primary Care Grant	48,028	44,859	17,002	11,121	65,030	55,980
Ryan White	83,469	78,625	502,304	389,150	585,773	467,775
Vision and Hearing	22,499	22,015	4,151	3,735	26,650	25,750
Healthy Moms/Healthy Kids	1,249,457	1,225,438	189,566	114,889	1,439,023	1,340,327
Dependent Children and Family Services	110,039	109,785	27,361	27,316	137,400	137,101
Lead	8,911	8,560	89	80	9,000	8,640
Lead Education Program	64,241	30,769	7,759	2,137	72,000	32,906
IEPA Water Supply Testing Program	61,579	58,570	48,785	38,598	110,364	97,168
Grandparents	732	491	6,268	6,138	7,000	6,629
DASA Violence	132,839	129,963	21,861	18,828	154,700	148,791
Summer Food Program	1,980	1,595	20	7	2,000	1,602
Drug Free Support	48,672	47,367	59,328	57,078	108,000	104,445
Nurse Consultant	52,097	50,918	7,903	4,494	60,000	55,412
HUD Lead	9,567	9,373	3,033	990	12,600	10,363
Teen Parent Initiative	210,230	201,411	94,570	85,360	304,800	286,771

<i>Capital Overlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ -	\$ -	\$ 619,228	\$ 605,449	\$ 13,779
4,994	3,027	418,653	404,164	14,489
-	-	52,406	17,542	34,864
-	-	67,931	14,145	53,786
-	-	215,118	136,999	78,119
-	-	47,089	42,632	4,457
-	-	50,929	47,637	3,292
-	-	461,148	432,114	29,034
-	-	128,100	111,224	16,876
-	-	247,300	244,770	2,530
1,000	1,887	992,900	954,423	38,477
2,795	1,638	71,465	54,884	16,581
-	-	11,500	5,061	6,439
2,467	2,028	15,000	14,166	834
10,074	10,974	35,000	35,000	-
-	-	17,100	16,653	447
-	-	65,030	55,980	9,050
10,000	10,318	595,773	478,093	117,680
2,000	1,470	28,650	27,220	1,430
6,332	6,332	1,445,355	1,346,659	98,696
-	-	137,400	137,101	299
-	-	9,000	8,640	360
2,000	1,796	74,000	34,702	39,298
-	-	110,364	97,168	13,196
-	-	7,000	6,629	371
-	-	154,700	148,791	5,909
-	-	2,000	1,602	398
-	-	108,000	104,445	3,555
-	-	60,000	55,412	4,588
-	-	12,600	10,363	2,237
-	-	304,800	286,771	18,029

(Continued)

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

For The Year Ended September 30, 2004

	<i>Personnel</i>		<i>Supplies and Services</i>		<i>Total Expenditures, Current</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Viral Hepatitis Grant	\$ 15,503	\$ 14,708	\$ 2,497	\$ 2,100	\$ 18,000	\$ 16,808
Tuberculosis Grant	92,917	73,744	53,207	40,553	146,124	114,297
Prostate Cancer	11,537	10,913	29,943	23,940	41,480	34,853
Tobacco Free	51,605	50,578	45,395	33,562	97,000	84,140
Tobacco Compliant Grant	8,120	7,887	11,480	10,256	19,600	18,143
Women's Initiative	16,364	7,767	28,886	14,817	45,250	22,584
Immunization Action Plan	4,140	4,085	1,960	139	6,100	4,224
HOPWA	-	-	257,833	227,513	257,833	227,513
Bioterrorism	315,077	292,653	119,120	74,460	434,197	367,113
Childrens Advocacy	4,992	3,641	2,389	476	7,381	4,117
School Based Health	82,931	69,645	96,110	62,118	179,041	131,763
P.H.A.S.E.	51,580	39,166	1,728	1,046	53,308	40,212
Intensive Prenatal	27,393	26,078	1,407	1,402	28,800	27,480
Tanning Bed Inspection	5,380	4,991	320	70	5,700	5,061
Hugs Helping Hand	-	-	2,950	1,873	2,950	1,873
Health Smiles	300	-	1,200	898	1,500	898
Tobacco - Reality Illinois	8,000	6,120	564	318	8,564	6,438
Youth Led - Violence Prevention	-	-	4,900	277	4,900	277
Stand Against Cancer	4,775	986	1,400	1,157	6,175	2,143
Raising Awareness on World Asthma	250	213	750	750	1,000	963
Prostate Awareness	1,200	897	19,000	12,906	20,200	13,803
Syphilis Disease Control	35,501	34,484	9,899	9,816	45,400	44,300
Violence Prevention	1,569	1,303	845	735	2,414	2,038
Mosquito Vector Control	8,349	5,853	2,851	1,971	11,200	7,824
Mosquito Vector Grant	19,267	16,607	15,827	15,826	35,094	32,433
	\$ 5,098,562	\$ 4,778,734	\$ 2,904,526	\$ 2,329,533	\$ 8,003,088	\$ 7,108,267

<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ -	\$ -	\$ 18,000	\$ 16,808	\$ 1,192
-	-	146,124	114,297	31,827
-	-	41,480	34,853	6,627
-	-	97,000	84,140	12,860
-	-	19,600	18,143	1,457
-	-	45,250	22,584	22,666
2,000	1,367	8,100	5,591	2,509
-	-	257,833	227,513	30,320
94,149	92,302	528,346	459,415	68,931
-	-	7,381	4,117	3,264
-	-	179,041	131,763	47,278
-	-	53,308	40,212	13,096
-	-	28,800	27,480	1,320
-	-	5,700	5,061	639
-	-	2,950	1,873	1,077
-	-	1,500	898	602
-	-	8,564	6,438	2,126
-	-	4,900	277	4,623
24,000	2,128	30,175	4,271	25,904
-	-	1,000	963	37
-	-	20,200	13,803	6,397
-	-	45,400	44,300	1,100
-	-	2,414	2,038	376
-	-	11,200	7,824	3,376
6,500	6,500	41,594	38,933	2,661
<b>\$ 168,311</b>	<b>\$ 141,767</b>	<b>\$ 8,171,399</b>	<b>\$ 7,250,034</b>	<b>\$ 921,365</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 584,000	\$ 602,097	\$ 18,097
Intergovernmental	1,136,000	824,490	(311,510)
Other	-	1,734	1,734
<b>Total revenues</b>	<b>1,720,000</b>	<b>1,428,321</b>	<b>(291,679)</b>
<b>Expenditures, current</b>			
Public safety			
Personnel	1,694,064	1,691,756	2,308
Supplies and services	338,679	316,731	21,948
<b>Total expenditures, current</b>	<b>2,032,743</b>	<b>2,008,487</b>	<b>24,256</b>
<b>Capital outlay</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Total expenditures</b>	<b>2,042,743</b>	<b>2,018,487</b>	<b>24,256</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(322,743)</b>	<b>(590,166)</b>	<b>(267,423)</b>
<b>Other financing sources</b>			
Transfers in	321,000	384,003	63,003
<b>Total other financing sources</b>	<b>321,000</b>	<b>384,003</b>	<b>63,003</b>
<b>Net change in fund balance</b>	<b>(1,743)</b>	<b>(206,163)</b>	<b>(204,420)</b>
<b>Fund balance, beginning of period</b>	<b>(4,012)</b>	<b>(4,012)</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ (5,755)</b>	<b>\$ (210,175)</b>	<b>\$ (204,420)</b>

# County of Winnebago, Illinois

## Geographic Information System Operations Fund

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 934,000	\$ 608,706	\$ (325,294)
Other	-	488	488
<b>Total revenues</b>	<b>934,000</b>	<b>609,194</b>	<b>(324,806)</b>
<b>Expenditures, current</b>			
General government			
Personnel	333,871	246,765	87,106
Supplies and services	605,279	353,744	251,535
<b>Total expenditures, current</b>	<b>939,150</b>	<b>600,509</b>	<b>338,641</b>
Capital outlay	42,857	38,519	4,338
<b>Total expenditures</b>	<b>982,007</b>	<b>639,028</b>	<b>342,979</b>
<b>Net change in fund balance</b>	<b>(48,007)</b>	<b>(29,834)</b>	<b>18,173</b>
Fund balance, beginning of period	-	-	-
<b>Fund balance, end of period</b>	<b>\$ (48,007)</b>	<b>\$ (29,834)</b>	<b>\$ 18,173</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 168,000	\$ 529,414	\$ 361,414
<b>Total revenues</b>	168,000	529,414	361,414
<b>Other financing uses</b>			
Transfers out	(331,000)	(229,392)	101,608
<b>Total other financing uses</b>	(331,000)	(229,392)	101,608
<b>Net change in fund balance</b>	(163,000)	300,022	463,022
<b>Fund balance, beginning of period</b>	151,914	151,914	-
<b>Fund balance, end of period</b>	\$ (11,086)	\$ 451,936	\$ 463,022



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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 70,000	\$ 72,096	\$ 2,096
Other	20,000	17,841	(2,159)
<b>Total revenues</b>	<b>90,000</b>	<b>89,937</b>	<b>(63)</b>
<b>Expenditures, current</b>			
General government			
Personnel	19,848	17,232	2,616
Supplies and services	70,050	59,674	10,376
<b>Total expenditures</b>	<b>89,898</b>	<b>76,906</b>	<b>12,992</b>
<b>Net change in fund balance</b>	<b>102</b>	<b>13,031</b>	<b>12,929</b>
<b>Fund balance, beginning of period</b>	<b>3,287</b>	<b>3,287</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 3,389</b>	<b>\$ 16,318</b>	<b>\$ 12,929</b>

**County of Winnebago, Illinois**  
**Children's Advocacy Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 140,000	\$ 144,218	\$ 4,218
Intergovernmental	303,000	238,166	(64,834)
<b>Total revenues</b>	<b>443,000</b>	<b>382,384</b>	<b>(60,616)</b>
<b>Expenditures, current</b>			
Judicial			
Personnel	341,387	337,937	3,450
Supplies and services	92,650	50,365	42,285
<b>Total expenditures, current</b>	<b>434,037</b>	<b>388,302</b>	<b>45,735</b>
<b>Excess of revenues over (under) expenditures</b>	<b>8,963</b>	<b>(5,918)</b>	<b>(14,881)</b>
<b>Other financing uses</b>			
Transfers out	(15,000)	(15,000)	-
<b>Total other financing uses</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(6,037)</b>	<b>(20,918)</b>	<b>(14,881)</b>
<b>Fund balance, beginning of period</b>	<b>33,223</b>	<b>33,223</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 27,186</b>	<b>\$ 12,305</b>	<b>\$ (14,881)</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 309,000	\$ 317,293	\$ 8,293
Intergovernmental	-	169,268	169,268
<b>Total revenues</b>	<b>309,000</b>	<b>486,561</b>	<b>177,561</b>
<b>Expenditures, current</b>			
Highways and streets			
Personnel	75,839	76,860	(1,021)
Supplies and services	409,800	95,335	314,465
<b>Total expenditures, current</b>	<b>485,639</b>	<b>172,195</b>	<b>313,444</b>
<b>Capital outlay</b>	<b>946,000</b>	<b>290,377</b>	<b>655,623</b>
<b>Total expenditures</b>	<b>1,431,639</b>	<b>462,572</b>	<b>969,067</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,122,639)</b>	<b>23,989</b>	<b>1,146,628</b>
<b>Other financing uses</b>			
Transfers out	-	(264,330)	(264,330)
<b>Total other financing uses</b>	<b>-</b>	<b>(264,330)</b>	<b>(264,330)</b>
<b>Net change in fund balance</b>	<b>(1,122,639)</b>	<b>(240,341)</b>	<b>882,298</b>
<b>Fund balance, beginning of period</b>	<b>1,436,509</b>	<b>1,436,509</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 313,870</b>	<b>\$ 1,196,168</b>	<b>\$ 882,298</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 1,606,000	\$ 1,637,153	\$ 31,153
Charges for services	959,000	33,042	(925,958)
<b>Total revenues</b>	<b>2,565,000</b>	<b>1,670,195</b>	<b>(894,805)</b>
<b>Expenditures, current</b>			
Highways and streets			
Supplies and services	485,000	87,020	397,980
<b>Total expenditures, current</b>	<b>485,000</b>	<b>87,020</b>	<b>397,980</b>
<b>Capital outlay</b>	<b>5,280,000</b>	<b>1,067,115</b>	<b>4,212,885</b>
<b>Total expenditures</b>	<b>5,765,000</b>	<b>1,154,135</b>	<b>4,610,865</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(3,200,000)</b>	<b>516,060</b>	<b>3,716,060</b>
<b>Other financing sources (uses)</b>			
Bond proceeds	3,200,000	-	(3,200,000)
Transfers out	(700,000)	(700,000)	-
<b>Total other financing sources (uses)</b>	<b>2,500,000</b>	<b>(700,000)</b>	<b>(3,200,000)</b>
<b>Net change in fund balance</b>	<b>(700,000)</b>	<b>(183,940)</b>	<b>516,060</b>
<b>Fund balance, beginning of period</b>	<b>3,247,041</b>	<b>3,247,041</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 2,547,041</b>	<b>\$ 3,063,101</b>	<b>\$ 516,060</b>

# County of Winnebago, Illinois

## Motor Fuel Tax Fund

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental			
Motor fuel tax allotments	\$ 3,743,000	\$ 4,000,305	\$ 257,305
Charges for services	523,000	1,354,990	831,990
Investment income	85,000	86,073	1,073
<b>Total revenues</b>	<b>4,351,000</b>	<b>5,441,368</b>	<b>1,090,368</b>
<b>Expenditures, current</b>			
Highways and streets			
Personnel	1,211,519	1,071,112	140,407
Supplies and services	2,625,000	2,439,910	185,090
<b>Total expenditures, current</b>	<b>3,836,519</b>	<b>3,511,022</b>	<b>325,497</b>
<b>Capital outlay</b>	<b>6,887,139</b>	<b>3,795,194</b>	<b>3,091,945</b>
<b>Total expenditures</b>	<b>10,723,658</b>	<b>7,306,216</b>	<b>3,417,442</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(6,372,658)</b>	<b>(1,864,848)</b>	<b>4,507,810</b>
<b>Other financing sources (uses)</b>			
Bond proceeds	3,200,000	-	(3,200,000)
Transfers out	(700,000)	(700,000)	-
<b>Total other financing sources (uses)</b>	<b>2,500,000</b>	<b>(700,000)</b>	<b>(3,200,000)</b>
<b>Net change in fund balance</b>	<b>(3,872,658)</b>	<b>(2,564,848)</b>	<b>1,307,810</b>
Fund balance, beginning of period	6,972,107	6,972,107	-
<b>Fund balance, end of period</b>	<b>\$ 3,099,449</b>	<b>\$ 4,407,259</b>	<b>\$ 1,307,810</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 850,000	\$ 875,632	\$ 25,632
Investment income	1,000	1,043	43
<b>Total revenues</b>	<b>851,000</b>	<b>876,675</b>	<b>25,675</b>
<b>Expenditures, current</b>			
Highways and streets			
Personnel	39,255	34,141	5,114
Supplies and services	66,429	44,099	22,330
<b>Total expenditures, current</b>	<b>105,684</b>	<b>78,240</b>	<b>27,444</b>
<b>Excess of revenues over expenditures</b>	<b>745,316</b>	<b>798,435</b>	<b>53,119</b>
<b>Other financing uses</b>			
Transfers out	(775,000)	(834,000)	(59,000)
<b>Total other financing uses</b>	<b>(775,000)</b>	<b>(834,000)</b>	<b>(59,000)</b>
<b>Net change in fund balance</b>	<b>(29,684)</b>	<b>(35,565)</b>	<b>(5,881)</b>
<b>Fund balance, beginning of period</b>	<b>95,800</b>	<b>95,800</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 66,116</b>	<b>\$ 60,235</b>	<b>\$ (5,881)</b>

County of Winnebago, Illinois  
 Veterans' Assistance Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 239,000	\$ 245,399	\$ 6,399
<b>Total revenues</b>	239,000	245,399	6,399
<b>Expenditures, current</b>			
Health and welfare function:			
Supplies and services	238,790	221,566	17,224
<b>Total expenditures, current</b>	238,790	221,566	17,224
<b>Net change in fund balance</b>	210	23,833	23,623
<b>Fund balance, beginning of period</b>	255,223	255,223	-
<b>Fund balance, end of period</b>	\$ 255,433	\$ 279,056	\$ 23,623

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 2,586,000	\$ 2,636,566	\$ 50,566
Intergovernmental	740,000	921,280	181,280
Other	35,000	18,543	(16,457)
<b>Total revenues</b>	<b>3,361,000</b>	<b>3,576,389</b>	<b>215,389</b>
<b>Expenditures, current</b>			
General government			
Personnel	393,600	381,876	11,724
Public safety			
Personnel	979,600	950,418	29,182
Highways and streets			
Personnel	226,965	220,203	6,762
Health and welfare			
Personnel	965,908	937,130	28,778
Judicial			
Personnel	964,920	674,215	290,705
<b>Total expenditures, current</b>	<b>3,530,993</b>	<b>3,163,842</b>	<b>367,151</b>
<b>Net change in fund balance</b>	<b>(169,993)</b>	<b>412,547</b>	<b>582,540</b>
<b>Fund balance, beginning of period</b>	<b>1,552,610</b>	<b>1,552,610</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 1,382,617</b>	<b>\$ 1,965,157</b>	<b>\$ 582,540</b>



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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 2,793,000	\$ 2,845,311	\$ 52,311
Intergovernmental	806,000	854,683	48,683
Other	54,000	5,736	(48,264)
<b>Total revenues</b>	<b>3,653,000</b>	<b>3,705,730</b>	<b>52,730</b>
<b>Expenditures, current</b>			
General government			
Personnel	268,065	232,075	35,990
Public safety			
Personnel	2,106,010	1,823,261	282,749
Highways and streets			
Personnel	141,740	122,710	19,030
Health and welfare			
Personnel	603,210	522,223	80,987
Judicial			
Personnel	433,975	375,711	58,264
<b>Total expenditures, current</b>	<b>3,553,000</b>	<b>3,075,980</b>	<b>477,020</b>
<b>Net change in fund balance</b>	<b>100,000</b>	<b>629,750</b>	<b>529,750</b>
<b>Fund balance, beginning of period</b>	<b>2,035,890</b>	<b>2,035,890</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 2,135,890</b>	<b>\$ 2,665,640</b>	<b>\$ 529,750</b>

**County of Winnebago, Illinois**  
**River Bluff Nursing Home Operations Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 2,590,000	\$ 2,616,846	\$ 26,846
<b>Total revenues</b>	2,590,000	2,616,846	26,846
<b>Other financing uses</b>			
Transfers out	(2,590,000)	(2,867,200)	(277,200)
<b>Total other financing uses</b>	(2,590,000)	(2,867,200)	(277,200)
<b>Net change in fund balance</b>	-	(250,354)	(250,354)
<b>Fund balance, beginning of period</b>	118,250	118,250	-
<b>Fund balance, end of period</b>	\$ 118,250	\$ (132,104)	\$ (250,354)

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 638,295	\$ 638,295
<b>Expenditures, current</b>			
Public safety			
Personnel	162,398	142,317	20,081
Supplies and services	460,724	452,198	8,526
<b>Total expenditures, current</b>	623,122	594,515	28,607
<b>Capital outlay</b>	77,053	77,053	-
<b>Total expenditures</b>	700,175	671,568	28,607
<b>Excess of revenue over (under) expenditures</b>	(700,175)	(33,273)	666,902
<b>Other financing sources</b>			
Transfers in	-	2,679	2,679
<b>Total other financing sources</b>	-	2,679	2,679
<b>Net change in fund balance</b>	(700,175)	(30,594)	669,581
<b>Fund balance, beginning of period</b>	15,750	15,750	-
<b>Fund balance, end of period</b>	\$ (684,425)	\$ (14,844)	\$ 669,581

County of Winnebago, Illinois  
 Sheriff's Department Grants Fund  
 Schedule of Appropriations and Expenditures By Function and Object Class  
 Budget and Actual

For The Year Ended September 30, 2004

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	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Motor Vehicle Theft Grant	\$ -	\$ -	\$ 422,172	\$ 430,383
Sheriff's Victim Witness Grant	30,833	19,242	-	-
Rockford Housing Authority Grant	60,117	64,791	-	-
Sheriff's Grant	-	-	-	-
Domestic Violence	71,448	58,284	38,552	21,815
	\$ 162,398	\$ 142,317	\$ 460,724	\$ 452,198

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<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 422,172	\$ 430,383	\$ -	\$ -	\$ 422,172	\$ 430,383	\$ (8,211)
30,833	19,242	-	-	30,833	19,242	11,591
60,117	64,791	-	-	60,117	64,791	(4,674)
-	-	77,053	77,053	77,053	77,053	-
110,000	80,099	-	-	110,000	80,099	29,901
<b>\$ 623,122</b>	<b>\$ 594,515</b>	<b>\$ 77,053</b>	<b>\$ 77,053</b>	<b>\$ 700,175</b>	<b>\$ 671,568</b>	<b>\$ 28,607</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 276,523	\$ 276,523
<b>Total revenues</b>	-	276,523	276,523
<b>Expenditures, current</b>			
Public safety			
Personnel	446,280	389,769	56,511
Supplies and services	13,700	755	12,945
<b>Total expenditures, current</b>	459,980	390,524	69,456
<b>Excess of revenues over (under) expenditures</b>	(459,980)	(114,001)	345,979
<b>Other financing sources</b>			
Transfers in	113,000	113,099	99
<b>Total other financing sources</b>	113,000	113,099	99
<b>Net change in fund balance</b>	(346,980)	(902)	346,078
<b>Fund balance, beginning of period</b>	59,102	59,102	-
<b>Fund balance, end of period</b>	\$ (287,878)	\$ 58,200	\$ 346,078

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County of Winnebago, Illinois  
 State's Attorney Grants Fund  
 Schedule of Appropriations and Expenditures By Function and Object Class  
 Budget and Actual

For The Year Ended September 30, 2004

<i>Public safety</i>	<i>Personnel</i>	
	<i>Budget</i>	<i>Actual</i>
Juvenile Grants	\$ 38,266	\$ 38,622
Termination of Parental Rights	52,734	54,090
Prosecutor Based Victim Witness	69,780	68,688
State's Attorney Victims Witness	26,045	26,653
Illinois Criminal Justice Grants	196,836	188,432
Domestic Violence Protocol	62,619	13,284
	\$ 446,280	\$ 389,769



<i>Supplies and Services</i>		<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ -	\$ -	\$ 38,266	\$ 38,622	\$ (356)
-	-	52,734	54,090	(1,356)
13,700	755	83,480	69,443	14,037
-	-	26,045	26,653	(608)
-	-	196,836	188,432	8,404
-	-	62,619	13,284	49,335
<b>\$ 13,700</b>	<b>\$ 755</b>	<b>\$ 459,980</b>	<b>\$ 390,524</b>	<b>\$ 69,456</b>

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

For The Year Ended September 30, 2004

	Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 472,289	\$ 472,289
<b>Total revenues</b>	-	472,289	472,289
<b>Expenditures, current</b>			
Public safety			
Personnel	649,658	532,344	117,314
Supplies and services	13,426	9,000	4,426
<b>Total expenditures, current</b>	663,084	541,344	121,740
<b>Excess of revenues over (under) expenditures</b>	(663,084)	(69,055)	594,029
<b>Other financing sources</b>			
Transfers in	53,000	52,667	(333)
<b>Total other financing sources</b>	53,000	52,667	(333)
<b>Net change in fund balance</b>	(610,084)	(16,388)	593,696
<b>Fund balance, beginning of period</b>	425	425	-
<b>Fund balance, end of period</b>	\$ (609,659)	\$ (15,963)	\$ 593,696

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# County of Winnebago, Illinois

## Probation Grants Fund

### Schedule of Appropriations and Expenditures By Function and Object Class Budget and Actual

For The Year Ended September 30, 2004

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<i>Public safety</i>	<i>Personnel</i>	
	<i>Budget</i>	<i>Actual</i>
Juvenile Day/Evening Reporting	\$ 183,136	\$ 178,050
Juvenile Intake Officer	138,558	105,919
Probation Violence	122,218	76,934
Juvenile Truancy	75,209	73,158
Juvenile Probation Extended Monitoring	130,537	98,283
	\$ 649,658	\$ 532,344

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<i>Supplies and Services</i>		<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 11,726	\$ 9,000	\$ 194,862	\$ 187,050	\$ 7,812
1,700	-	140,258	105,919	34,339
-	-	122,218	76,934	45,284
-	-	75,209	73,158	2,051
-	-	130,537	98,283	32,254
<b>\$ 13,426</b>	<b>\$ 9,000</b>	<b>\$ 663,084</b>	<b>\$ 541,344</b>	<b>\$ 121,740</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 134,374	\$ 134,374
<b>Total revenues</b>	-	134,374	134,374
<b>Expenditures, current</b>			
Public safety			
Personnel	121,329	106,747	14,582
Supplies and services	215,500	216,106	(606)
<b>Total expenditures, current</b>	336,829	322,853	13,976
<b>Excess of revenues over (under) expenditures</b>	(336,829)	(188,479)	148,350
<b>Other financing sources</b>			
Transfers in	-	53,477	53,477
<b>Total other financing sources</b>	-	53,477	53,477
<b>Net change in fund balance</b>	(336,829)	(135,002)	201,827
<b>Fund balance, beginning of period</b>	83,300	83,300	-
<b>Fund balance, end of period</b>	\$ (253,529)	\$ (51,702)	\$ 201,827

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**County of Winnebago, Illinois**  
**Court Service Grants Fund**  
**Schedule of Appropriations and Expenditures By Function and Object Class**  
**Budget and Actual**

For The Year Ended September 30, 2004

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<i>Public safety</i>	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Family Violence Grant	\$ -	\$ -	\$ 19,500	\$ 19,388
Drug Court	121,329	106,747	196,000	196,718
	\$ 121,329	\$ 106,747	\$ 215,500	\$ 216,106

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<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 19,500	\$ 19,388	\$ -	\$ -	\$ 19,500	\$ 19,388	\$ 112
317,329	303,465	-	-	317,329	303,465	13,864
\$ 336,829	\$ 322,853	\$ -	\$ -	\$ 336,829	\$ 322,853	\$ 13,976

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 50,274	\$ 50,274
<b>Total revenues</b>	-	50,274	50,274
<b>Expenditures, current</b>			
Public safety			
Personnel	46,834	46,659	175
Supplies and services	15,350	12,463	2,887
<b>Total expenditures, current</b>	62,184	59,122	3,062
<b>Excess of revenues over (under) expenditures</b>	(62,184)	(8,848)	53,336
<b>Other financing sources</b>			
Transfers in	-	15,546	15,546
<b>Total other financing sources</b>	-	15,546	15,546
<b>Net change in fund balance</b>	(62,184)	6,698	68,882
<b>Fund balance, beginning of period</b>	11,443	11,443	-
<b>Fund balance, end of period</b>	\$ (50,741)	\$ 18,141	\$ 68,882

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 45,054	\$ 45,054
Investment income	36,000	31,536	(4,464)
<b>Total revenues</b>	<b>36,000</b>	<b>76,590</b>	<b>40,590</b>
<b>Expenditures, current</b>			
General government			
Personnel	7,481	7,481	-
Supplies and services	443,295	36,608	406,687
<b>Total expenditures, current</b>	<b>450,776</b>	<b>44,089</b>	<b>406,687</b>
<b>Net change in fund balance</b>	<b>(414,776)</b>	<b>32,501</b>	<b>447,277</b>
<b>Fund balance, beginning of period</b>	<b>954,936</b>	<b>954,936</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 540,160</b>	<b>\$ 987,437</b>	<b>\$ 447,277</b>

**County of Winnebago, Illinois**  
**Community Development Grants Fund**  
**Schedule of Appropriations and Expenditures By Function and Object Class**  
**Budget and Actual**

For The Year Ended September 30, 2004

<i>General government</i>	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Environmental Vision	\$ 7,481	\$ 7,481	\$ 43,295	\$ 36,567
Community Development	-	-	400,000	41
	\$ 7,481	\$ 7,481	\$ 443,295	\$ 36,608

<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	
\$ 50,776	\$ 44,048	\$ 6,728
400,000	41	399,959
\$ 450,776	\$ 44,089	\$ 406,687

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ 386,288	\$ 386,288	\$ -
<b>Total revenues</b>	386,288	386,288	-
<b>Expenditures, current</b>			
General government			
Supplies and services	13,811	13,811	-
<b>Total expenditures, current</b>	13,811	13,811	-
<b>Capital outlay</b>	372,477	372,477	-
<b>Total expenditures</b>	386,288	386,288	-
<b>Net change in fund balance</b>	-	-	-
<b>Fund balance, beginning of period</b>	-	-	-
<b>Fund balance, end of period</b>	\$ -	\$ -	\$ -

# County of Winnebago, Illinois

## Law Library Fund

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

#### Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 151,000	\$ 147,238	\$ (3,762)
<b>Total revenues</b>	151,000	147,238	(3,762)
<b>Expenditures, current</b>			
Judicial			
Personnel	58,032	55,076	2,956
Supplies and services	98,211	98,920	(709)
<b>Total expenditures</b>	156,243	153,996	2,247
<b>Net change in fund balance</b>	(5,243)	(6,758)	(1,515)
<b>Fund balance, beginning of period</b>	(26,083)	(26,083)	-
<b>Fund balance, end of period</b>	\$ (31,326)	\$ (32,841)	\$ (1,515)

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Charges for services	\$ 7,000	\$ 6,614	\$ (386)
Investment income	-	95	95
<b>Total revenues</b>	<b>7,000</b>	<b>6,709</b>	<b>(291)</b>
<b>Expenditures, current</b>			
Judicial			
Supplies and services	7,000	4,286	2,714
<b>Total expenditures, current</b>	<b>7,000</b>	<b>4,286</b>	<b>2,714</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>2,423</b>	<b>2,423</b>
<b>Fund balance, beginning of period</b>	<b>8,937</b>	<b>8,937</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 8,937</b>	<b>\$ 11,360</b>	<b>\$ 2,423</b>



**County of Winnebago, Illinois**  
**Forest Preserve Operations Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 1,965,000	\$ 1,981,022	\$ 16,022
Intergovernmental	282,000	361,298	79,298
Charges for services	366,000	286,947	(79,053)
Investment income	35,000	30,687	(4,313)
Other	66,000	31,248	(34,752)
<b>Total revenues</b>	<b>2,714,000</b>	<b>2,691,202</b>	<b>(22,798)</b>
<b>Expenditures, current</b>			
Culture and recreation			
Administration	1,420,200	1,122,709	297,491
Maintenance	1,499,100	1,236,903	262,197
Tort liability	161,500	-	161,500
<b>Total expenditures</b>	<b>3,080,800</b>	<b>2,359,612</b>	<b>721,188</b>
<b>Net change in fund balance</b>	<b>(366,800)</b>	<b>331,590</b>	<b>698,390</b>
<b>Fund balance, beginning of period</b>	<b>1,801,493</b>	<b>1,801,493</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 1,434,693</b>	<b>\$ 2,133,083</b>	<b>\$ 698,390</b>

# County of Winnebago, Illinois

## Forest Preserve Operations Fund

### Schedule of Appropriations and Expenditures By Function and Object Class Budget and Actual

For The Year Ended September 30, 2004

<i>Culture and recreation</i>	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
<b>Administration</b>				
District office	\$ 336,100	\$ 270,422	\$ 224,300	\$ 226,150
Education	134,800	135,751	52,000	2,339
Marketing	72,100	64,608	82,700	72,287
Law enforcement	-	-	518,200	351,152
<b>Total administration</b>	<b>543,000</b>	<b>470,781</b>	<b>877,200</b>	<b>651,928</b>
<b>Maintenance</b>				
Northeast area	203,600	194,063	88,100	62,767
Southeast area	231,800	201,079	116,200	87,506
Northwest area	156,200	157,379	78,300	55,249
Southwest area	204,500	177,422	114,200	74,271
General maintenance	223,300	200,007	82,900	27,160
<b>Total maintenance</b>	<b>1,019,400</b>	<b>929,950</b>	<b>479,700</b>	<b>306,953</b>
<b>Tort liability</b>	<b>-</b>	<b>-</b>	<b>161,500</b>	<b>-</b>
<b>Total culture and recreation function</b>	<b>\$ 1,562,400</b>	<b>\$ 1,400,731</b>	<b>\$ 1,518,400</b>	<b>\$ 958,881</b>

<i>Total Expenditures,</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Current</i>		
<i>Budget</i>	<i>Actual</i>	
\$ 560,400	\$ 496,572	\$ 63,828
186,800	138,090	48,710
154,800	136,895	17,905
518,200	351,152	167,048
1,420,200	1,122,709	297,491
291,700	256,830	34,870
348,000	288,585	59,415
234,500	212,628	21,872
318,700	251,693	67,007
306,200	227,167	79,033
1,499,100	1,236,903	262,197
161,500	-	161,500
<b>\$ 3,080,800</b>	<b>\$ 2,359,612</b>	<b>\$ 721,188</b>

**County of Winnebago, Illinois**  
**Forest Preserve Botanical Garden Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 171,000	\$ 172,705	\$ 1,705
Investment income	2,000	-	(2,000)
<b>Total revenues</b>	<b>173,000</b>	<b>172,705</b>	<b>(295)</b>
<b>Expenditures, current</b>			
Culture and recreation			
Supplies and services	170,000	170,000	-
<b>Total expenditures</b>	<b>170,000</b>	<b>170,000</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>3,000</b>	<b>2,705</b>	<b>(295)</b>
<b>Fund balance, beginning of period</b>	<b>69,460</b>	<b>69,460</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 72,460</b>	<b>\$ 72,165</b>	<b>\$ (295)</b>

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 175,000	\$ 176,832	\$ 1,832
Intergovernmental	55,000	46,346	(8,654)
Investment income	2,000	-	(2,000)
Other	13,000	14,389	1,389
<b>Total revenues</b>	<b>245,000</b>	<b>237,567</b>	<b>(7,433)</b>
<b>Expenditures, current</b>			
Culture and recreation			
Administration:			
Personnel	90,697	55,757	34,940
Maintenance:			
Personnel	199,998	122,950	77,048
Improvement and development:			
Personnel	67,305	41,376	25,929
<b>Total expenditures</b>	<b>358,000</b>	<b>220,083</b>	<b>137,917</b>
<b>Net change in fund balance</b>	<b>(113,000)</b>	<b>17,484</b>	<b>130,484</b>
<b>Fund balance, beginning of period</b>	<b>105,054</b>	<b>105,054</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ (7,946)</b>	<b>\$ 122,538</b>	<b>\$ 130,484</b>

**County of Winnebago, Illinois**  
**Forest Preserve Improvement and Development Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 778,000	\$ 782,613	\$ 4,613
Intergovernmental	-	206,474	206,474
Investment income	7,000	8,000	1,000
Other	55,000	40,542	(14,458)
<b>Total revenues</b>	<b>840,000</b>	<b>1,037,629</b>	<b>197,629</b>
<b>Expenditures, current</b>			
Culture and recreation			
Improvement and development:			
Personnel	356,400	288,777	67,623
Supplies and services	171,600	131,167	40,433
<b>Total expenditures, current</b>	<b>528,000</b>	<b>419,944</b>	<b>108,056</b>
<b>Capital outlay</b>	<b>886,700</b>	<b>826,148</b>	<b>60,552</b>
<b>Total expenditures</b>	<b>1,414,700</b>	<b>1,246,092</b>	<b>168,608</b>
<b>Net change in fund balance</b>	<b>(574,700)</b>	<b>(208,463)</b>	<b>366,237</b>
<b>Fund balance, beginning of period</b>	<b>516,669</b>	<b>516,669</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ (58,031)</b>	<b>\$ 308,206</b>	<b>\$ 366,237</b>

## Debt Service Funds

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Used to account for resources obtained and used for the payment of principal and interest on long-term general obligation debt.

**Jail Improvement Bond Fund** - Used to account for the principal and interest payments on general obligation bonds, Series 1996, (alternate revenue bonds) issued for the purpose of defraying the costs of renovating and expanding the County Jail.

**1997 Toll Bridge Refinancing Bond Fund** - Used to account for the principal and interest payments on general obligation refunding bonds, Series 1997, (alternate revenue bonds) issued for the purpose of refunding in advance of their maturity a portion of the outstanding general obligation bonds, Series 1991, (alternate revenue bonds).

**1993 Toll Bridge Bond Fund** - Used to account for principal and interest payments on the second series of general obligation bonds (alternate revenue bonds) issued to finance the construction of the Harlem Toll Bridge.

**Federal Matching Aid Bond Fund** - Used to account for principal and interest payments on general obligation bonds (alternate revenue bonds) issued to finance the costs of engineering, acquiring right-of-way parcels, relocating utilities, and the County's proportionate share of construction and maintenance and highways in the federal aid network.

**Motor Fuel Tax Bond Fund** - Used to account for principal and interest payments on general obligation bonds (alternate revenue bonds) issued to finance the acquiring, constructing, installing and equipping of various highway projects in the County.

**1999A Motor Fuel Tax Bond Fund** - Used to account for the principal and interest payments on general obligation refunding bonds, Series 1994, (alternate revenue bonds) issued for the purpose of refunding in advance of their maturity a portion of the outstanding general obligation bonds, Series 1994

**1999B Federal Matching Aid Bond Fund** - Used to account for the principal and interest payments on general obligation refunding bonds, Series 1994, (alternate revenue bonds) issued for the purpose of refunding in advance of their maturity a portion of the outstanding general obligation bonds, Series 1994.

**1995 Alternate Revenue Bond Fund** - Used to account for principal and interest payments on the 1995 Alternate Revenue Bonds used to pay for the addition at the Detention Home.

**Geographic Information System Bond Fund** - Accounts for the principal and interest payments for the 23001 Alternate Revenue Bonds used to pay for the County's portion of the WIGIS project.





**2002 Alternate Revenue Bond Fund** - Used to account for principal and interest payments on the Series 2002 Bonds.

**2003A Public Safety Sales Tax Bond Fund** – Used to account for principal and interest payments on the Series 2003A Bonds.

**2003B General Obligation Refunding Bond Fund** – Refunded the 1993 Toll Bridge and Federal Aid Matching Bonds.

**2003D State Income Tax Bond Fund** – Used to account for principal and interest payments on the Series 2003D Alternate Revenue Bonds. Purpose is for paying for the expenses of capital improvements.

**2002A Land Acquisition Bond Fund** – Used to account for principal and interest payments on general obligation refunding bonds issued for the purpose of refunding, in advance of their maturity, 2000 Forest Preserve Capital Appreciation General Obligation Bonds.

**2002B Land Acquisition Bond Fund** – Used to account for principal and interest payments on general obligation refunding bonds issued for the purpose of refunding, in advance of their maturity, the 1993 Forest Preserve Land Acquisition General Obligation Bonds.

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

September 30, 2004

Assets	<i>Jail Improvement Bond Fund</i>	<i>1997 Toll Bridge Refinancing Bond Fund</i>	<i>1993 Toll Bridge Bond Fund</i>	<i>Federal Matching Aid Bond Fund</i>	<i>Motor Fuel Tax Bond Fund</i>	<i>1999A Motor Fuel Tax Bond Fund</i>
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent - refunded escrow account	-	-	-	-	-	-
Investments	156,000	1,063,500	527,806	-	-	744,000
Property taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest on investments	751	5,033	2,542	-	-	3,582
Due from other funds	592	40,312	-	37,795	40,795	6,462
<b>Total assets</b>	<b>\$ 157,343</b>	<b>\$ 1,108,845</b>	<b>\$ 530,348</b>	<b>\$ 37,795</b>	<b>\$ 40,795</b>	<b>\$ 754,044</b>

**Liabilities and fund balance**

<b>Liabilities</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	530,348	-	-	-
Deferred revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>530,348</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance</b>	<b>157,343</b>	<b>1,108,845</b>	<b>-</b>	<b>37,795</b>	<b>40,795</b>	<b>754,044</b>
<b>Total liabilities and fund balance</b>	<b>\$ 157,343</b>	<b>\$ 1,108,845</b>	<b>\$ 530,348</b>	<b>\$ 37,795</b>	<b>\$ 40,795</b>	<b>\$ 754,044</b>

1999B Federal Matching Aid Bond Fund	1995 Alternate Revenue Bond Fund	Geographic Information System Bond Fund	2002 Alternate Revenue Bond Fund	2003A Public Safety Sales Tax Bond Fund	2003 B General Obligation Refunding Bond Fund	2003D State Income Tax Bond Fund	Forest Preserve 2002A Land Acquisition Bond Fund	Forest Preserve 2002B Land Acquisition Bond Fund	Totals September 30, 2004
\$ -	\$ 3,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,660
-	-	-	-	-	-	-	2,754,812	-	2,754,812
743,000	-	90,500	312,647	606,000	58,081	29,091	-	471,000	4,801,625
-	-	-	-	-	-	-	-	588,261	588,261
-	-	-	-	-	-	-	-	(5,812)	(5,812)
3,578	-	436	1,506	2,918	21	140	-	1,800	22,307
3,385	5,055	-	-	169	372,047	521	-	55,964	563,097
<b>\$ 749,963</b>	<b>\$ 8,715</b>	<b>\$ 90,936</b>	<b>\$ 314,153</b>	<b>\$ 609,087</b>	<b>\$ 430,149</b>	<b>\$ 29,752</b>	<b>\$ 2,754,812</b>	<b>\$ 1,111,213</b>	<b>\$ 8,727,950</b>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 300
-	-	161	5	-	-	-	-	-	530,514
-	-	-	-	-	-	-	-	575,339	575,339
-	-	161	5	-	-	300	-	575,339	1,106,153
749,963	8,715	90,775	314,148	609,087	430,149	29,452	2,754,812	535,874	7,621,797
<b>\$ 749,963</b>	<b>\$ 8,715</b>	<b>\$ 90,936</b>	<b>\$ 314,153</b>	<b>\$ 609,087</b>	<b>\$ 430,149</b>	<b>\$ 29,752</b>	<b>\$ 2,754,812</b>	<b>\$ 1,111,213</b>	<b>\$ 8,727,950</b>

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

For The Years Ended September 30, 2004

	<i>Jail Improvement Bond Fund</i>	<i>1997 Toll Bridge Refinancing Bond Fund</i>	<i>1993 Toll Bridge Bond Fund</i>	<i>Federal Matching Aid Bond Fund</i>	<i>Motor Fuel Tax Bond Fund</i>	<i>1999A Motor Fuel Tax Bond Fund</i>
<b>Revenues</b>						
Property taxes, net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	2,359	13,592	7,058	2,032	1,295	9,316
<b>Total revenues</b>	2,359	13,592	7,058	2,032	1,295	9,316
<b>Expenditures, debt service</b>						
Bond principal	130,000	535,000	60,000	260,000	260,000	325,000
Interest	31,580	254,080	1,788	5,580	5,580	102,300
<b>Total expenditures</b>	161,580	789,080	61,788	265,580	265,580	427,300
<b>Excess of revenues over (under) expenditures</b>	(159,221)	(775,488)	(54,730)	(263,548)	(264,285)	(417,984)
<b>Other financing sources (uses)</b>						
Transfers in	167,000	798,330	-	-	-	700,000
Transfers out	-	-	(174,526)	-	-	-
<b>Total other financing sources (uses)</b>	167,000	798,330	(174,526)	-	-	700,000
<b>Net change in fund balance</b>	7,779	22,842	(229,256)	(263,548)	(264,285)	282,016
<b>Fund balance, beginning of period</b>	149,564	1,086,003	229,256	301,343	305,080	472,028
<b>Fund balance, end of period</b>	\$ 157,343	\$ 1,108,845	\$ -	\$ 37,795	\$ 40,795	\$ 754,044

1999B Federal Matching Aid Bond Fund	1995 Alternate Revenue Bond Fund	Geographic Information System Bond Fund	2002 Alternate Revenue Bond Fund	2003A Public Safety Sales Tax Bond Fund	2003 B General Obligation Refunding Bond Fund	2003D State Income Tax Bond Fund	Forest Preserve 2002A Land Acquisition Bond Fund	Forest Preserve 2002B Land Acquisition Bond Fund	Totals September 30, 2004
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 552,358	\$ 552,358
9,296	666	1,279	3,148	11,386	505	518	131,640	2,663	196,753
9,296	666	1,279	3,148	11,386	505	518	131,640	555,021	749,111
325,000	191,372	70,000	-	-	-	-	-	420,000	2,576,372
102,300	118,628	31,498	-	892,483	47,841	46,225	130,415	97,450	1,867,748
427,300	310,000	101,498	-	892,483	47,841	46,225	130,415	517,450	4,444,120
(418,004)	(309,334)	(100,219)	3,148	(881,097)	(47,336)	(45,707)	1,225	37,571	(3,695,009)
700,000	-	100,000	311,000	1,490,184	474,526	74,091	-	-	4,815,131
-	-	-	-	-	-	-	-	-	(174,526)
700,000	-	100,000	311,000	1,490,184	474,526	74,091	-	-	4,640,605
281,996	(309,334)	(219)	314,148	609,087	427,190	28,384	1,225	37,571	945,596
467,967	318,049	90,994	-	-	2,959	1,068	2,753,587	498,303	6,676,201
\$ 749,963	\$ 8,715	\$ 90,775	\$ 314,148	\$ 609,087	\$ 430,149	\$ 29,452	\$ 2,754,812	\$ 535,874	\$ 7,621,797

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 2,000	\$ 2,359	\$ 359
<b>Total revenues</b>	2,000	2,359	359
<b>Expenditures, debt service</b>			
Bond principal	130,000	130,000	-
Interest	32,000	31,580	420
<b>Total expenditures</b>	162,000	161,580	420
<b>Excess of revenues over (under) expenditures</b>	(160,000)	(159,221)	779
<b>Other financing sources</b>			
Transfers in	167,000	167,000	-
<b>Total other financing sources</b>	167,000	167,000	-
<b>Net change in fund balance</b>	7,000	7,779	779
<b>Fund balance, beginning of period</b>	149,956	149,564	392
<b>Fund balance, end of period</b>	\$ 156,956	\$ 157,343	\$ 1,171

**County of Winnebago, Illinois**  
**1997 Toll Bridge Refinancing Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 12,000	\$ 13,592	\$ 1,592
<b>Total revenues</b>	<b>12,000</b>	<b>13,592</b>	<b>1,592</b>
<b>Expenditures, debt service</b>			
Bond principal	535,000	535,000	-
Interest	255,000	254,080	920
<b>Total expenditures</b>	<b>790,000</b>	<b>789,080</b>	<b>920</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(778,000)</b>	<b>(775,488)</b>	<b>2,512</b>
<b>Other financing sources</b>			
Transfers in	625,000	798,330	173,330
<b>Total other financing sources</b>	<b>625,000</b>	<b>798,330</b>	<b>173,330</b>
<b>Net change in fund balance</b>	<b>(153,000)</b>	<b>22,842</b>	<b>175,842</b>
<b>Fund balance, beginning of period</b>	<b>1,086,003</b>	<b>1,086,003</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 933,003</b>	<b>\$ 1,108,845</b>	<b>\$ 175,842</b>

County of Winnebago, Illinois  
 1993 Toll Bridge Bond Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 1,000	\$ 7,058	\$ 6,058
<b>Total revenues</b>	1,000	7,058	6,058
<b>Expenditures, debt service</b>			
Bond principal	60,000	60,000	-
Interest	6,000	1,788	4,212
<b>Total expenditures</b>	66,000	61,788	4,212
<b>Excess of revenues over (under) expenditures</b>	(65,000)	(54,730)	10,270
<b>Other financing uses</b>			
Transfers out	(186,000)	(174,526)	11,474
<b>Total other financing uses</b>	(186,000)	(174,526)	11,474
<b>Net change in fund balance</b>	(251,000)	(229,256)	21,744
<b>Fund balance, beginning of period</b>	229,256	229,256	-
<b>Fund balance, end of period</b>	\$ (21,744)	\$ -	\$ 21,744



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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 1,000	\$ 2,032	\$ 1,032
<b>Total revenues</b>	1,000	2,032	1,032
<b>Expenditures, debt service</b>			
Bond principal	260,000	260,000	-
Interest	6,000	5,580	420
<b>Total expenditures</b>	266,000	265,580	420
<b>Net change in fund balance</b>	(265,000)	(263,548)	1,452
<b>Fund balance, beginning of period</b>	301,343	301,343	-
<b>Fund balance, end of period</b>	\$ 36,343	\$ 37,795	\$ 1,452

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 1,000	\$ 1,295	\$ 295
<b>Total revenues</b>	1,000	1,295	295
<b>Expenditures, debt service</b>			
Bond principal	260,000	260,000	-
Interest	6,000	5,580	420
<b>Total expenditures</b>	266,000	265,580	420
<b>Net change in fund balance</b>	(265,000)	(264,285)	715
<b>Fund balance, beginning of period</b>	305,080	305,080	-
<b>Fund balance, end of period</b>	\$ 40,080	\$ 40,795	\$ 715

**County of Winnebago, Illinois**  
**1999A Motor Fuel Tax Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 6,000	\$ 9,316	\$ 3,316
<b>Total revenues</b>	6,000	9,316	3,316
<b>Expenditures, debt service</b>			
Bond principal	325,000	325,000	-
Interest	103,000	102,300	700
<b>Total expenditures</b>	428,000	427,300	700
<b>Excess of revenues over (under) expenditures</b>	(422,000)	(417,984)	4,016
<b>Other financing sources</b>			
Transfers in	701,000	700,000	(1,000)
<b>Total other financing sources</b>	701,000	700,000	(1,000)
<b>Net change in fund balance</b>	279,000	282,016	3,016
<b>Fund balance, beginning of period</b>	472,028	472,028	-
<b>Fund balance, end of period</b>	\$ 751,028	\$ 754,044	\$ 3,016

**County of Winnebago, Illinois**  
**1999B Federal Matching Aid Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 6,000	\$ 9,296	\$ 3,296
<b>Total revenues</b>	6,000	9,296	3,296
<b>Expenditures, debt service</b>			
Bond principal	325,000	325,000	-
Interest	103,000	102,300	700
<b>Total expenditures</b>	428,000	427,300	700
<b>Excess of revenues over (under) expenditures</b>	(422,000)	(418,004)	3,996
<b>Other financing sources</b>			
Transfers in	701,000	700,000	(1,000)
<b>Total other financing sources</b>	701,000	700,000	(1,000)
<b>Net change in fund balance</b>	279,000	281,996	2,996
<b>Fund balance, beginning of period</b>	467,967	467,967	-
<b>Fund balance, end of period</b>	\$ 746,967	\$ 749,963	\$ 2,996

**County of Winnebago, Illinois**  
**1995 Alternate Revenue Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 1,000	\$ 666	\$ (334)
<b>Total revenues</b>	1,000	666	(334)
<b>Expenditures, debt service</b>			
Bond principal	191,000	191,372	(372)
Interest	120,000	118,628	1,372
<b>Total expenditures</b>	311,000	310,000	1,000
<b>Net change in fund balance</b>	(310,000)	(309,334)	666
<b>Fund balance, beginning of period</b>	318,049	318,049	-
<b>Fund balance, end of period</b>	\$ 8,049	\$ 8,715	\$ 666

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 1,000	\$ 1,279	\$ 279
<b>Total revenues</b>	1,000	1,279	279
<b>Expenditures, debt service</b>			
Bond principal	70,000	70,000	-
Interest	32,000	31,498	502
<b>Total expenditures</b>	102,000	101,498	502
<b>Excess of revenues over (under) expenditures</b>	(101,000)	(100,219)	781
<b>Other financing sources</b>			
Transfers in	101,000	100,000	(1,000)
<b>Total other financing sources</b>	101,000	100,000	(1,000)
<b>Net change in fund balance</b>	-	(219)	(219)
<b>Fund balance, beginning of period</b>	90,994	90,994	-
<b>Fund balance, end of period</b>	\$ 90,994	\$ 90,775	\$ (219)

**County of Winnebago, Illinois**  
**2002 Alternate Revenue Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 2,000	\$ 3,148	\$ 1,148
<b>Total revenues</b>	2,000	3,148	1,148
<b>Other financing sources</b>			
Transfers in	311,000	311,000	-
<b>Total other financing sources</b>	311,000	311,000	-
<b>Net change in fund balance</b>	313,000	314,148	1,148
<b>Fund balance, beginning of period</b>	-	-	-
<b>Fund balance, end of period</b>	\$ 313,000	\$ 314,148	\$ 1,148

County of Winnebago, Illinois  
 2003A Public Safety Sales Tax Bond Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 8,000	\$ 11,386	\$ 3,386
<b>Total revenues</b>	8,000	11,386	3,386
<b>Expenditures, debt service</b>			
Interest	892,184	892,483	(299)
<b>Total expenditures</b>	892,184	892,483	(299)
<b>Excess of revenues under expenditures</b>	(884,184)	(881,097)	3,087
<b>Other financing sources</b>			
Transfer in	1,490,184	1,490,184	-
<b>Total other financing sources</b>	1,490,184	1,490,184	-
<b>Net change in fund balance</b>	606,000	609,087	3,087
<b>Fund balance, beginning of period</b>	-	-	-
<b>Fund balance, end of period</b>	\$ 606,000	\$ 609,087	\$ 3,087



**County of Winnebago, Illinois**  
**2003B General Obligation Refunding Bond Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 3,000	\$ 505	\$ (2,495)
<b>Total revenues</b>	3,000	505	(2,495)
<b>Expenditures, debt service</b>			
Interest	53,201	47,841	5,360
<b>Total expenditures</b>	53,201	47,841	5,360
<b>Excess of revenues over (under) expenditures</b>	(50,201)	(47,336)	2,865
<b>Other financing sources</b>			
Transfer in	336,000	474,526	138,526
<b>Total other financing sources</b>	336,000	474,526	138,526
<b>Net change in fund balance</b>	285,799	427,190	141,391
<b>Fund balance, beginning of period</b>	2,959	2,959	-
<b>Fund balance, end of period</b>	\$ 288,758	\$ 430,149	\$ 141,391

County of Winnebago, Illinois  
 2003D State Income Tax Bond Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ -	\$ 518	\$ 518
<b>Total revenues</b>	-	518	518
<b>Expenditures, debt service</b>			
Interest	-	46,225	(46,225)
<b>Total expenditures</b>	-	46,225	(46,225)
<b>Excess of revenues over (under) expenditures</b>	-	(45,707)	46,743
<b>Other financing sources</b>			
Transfer in	73,000	74,091	1,091
<b>Total other financing sources</b>	73,000	74,091	1,091
<b>Net change in fund balance</b>	73,000	28,384	(44,616)
<b>Fund balance, beginning of period</b>	1,068	1,068	-
<b>Fund balance, end of period</b>	\$ 74,068	\$ 29,452	\$ (44,616)

# County of Winnebago, Illinois

## Forest Preserve 2002B Land Acquisition Bond Fund

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

#### Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Revenues</b>			
Property taxes, net	\$ 544,000	\$ 552,358	\$ 8,358
Investment income	3,000	2,663	(337)
<b>Total revenues</b>	<b>547,000</b>	<b>555,021</b>	<b>8,021</b>
<b>Expenditures, debt service</b>			
Bond principal	420,000	420,000	-
Interest	97,250	97,450	(200)
<b>Total expenditures</b>	<b>517,250</b>	<b>517,450</b>	<b>(200)</b>
<b>Net change in fund balance</b>	<b>29,750</b>	<b>37,571</b>	<b>7,821</b>
<b>Fund balance, beginning of period</b>	<b>498,303</b>	<b>498,303</b>	<b>-</b>
<b>Fund balance, end of period</b>	<b>\$ 528,053</b>	<b>\$ 535,874</b>	<b>\$ 7,821</b>

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## Capital Project Funds

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Used to account for financial resources to be used for the acquisition or construction major capital facilities.

**Capital Improvements Fund** - Used to account for the revenues and expenditures to be used in the renovation of the County Courthouse, the former IBM building, and the construction and renovation of other County facilities.

**Geographic Information System Capital Project Fund** – Amounts for the proceeds from bonds issued for funding our portion of the WIGIS project.

**2002 Capital Project Fund** – Accounts for the proceeds from Bonds issued in 2002 for funding computer upgrades and building improvements

**2003D State Income Tax Project Fund** - Used to account for principal and interest payments on the Series 2003D Alternate Revenue Bonds. Purpose is for paying for the expenses of capital improvements.

**Forest Preserve Land Acquisition Fund** - Used to account for the revenues and expenditures for the purpose of acquiring land for the Forest Preserve District which is financed by general obligation bonds.

**Forest Preserve 2001 Land Acquisition Project Fund** - Used to account for the revenues and expenditures related to the acquisition of land for the Forest Preserve District.

**Forest Preserve 2002 Land Acquisition Project Fund** – Used to account for revenues and expenditures for the purpose of acquiring land for the Forest Preserve District financed by general obligation refunding bonds and grants which have been approved by the Illinois Department of Natural Resources.

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

September 30, 2004

<b>Assets</b>	<i>Capital Improvements Fund</i>	<i>Geographic Information System Capital Project Fund</i>	<i>2002 Capital Project Fund</i>
Investments	\$ -	\$ -	\$ 345,035
Accrued interest on investments	-	2,408	122
Accounts receivable - other	-	-	-
Due from other funds	45,156	9,314	-
<b>Total assets</b>	<b>\$ 45,156</b>	<b>\$ 11,722</b>	<b>\$ 345,157</b>

**Liabilities and fund balance**

<b>Liabilities</b>			
Accounts payable	\$ 249	\$ 1,959	\$ -
Due to other funds	-	-	339,849
Deferred revenue	-	-	-
<b>Total liabilities</b>	<b>249</b>	<b>1,959</b>	<b>339,849</b>
<b>Fund balance</b>			
Reserved for future grant programs	-	-	-
Unreserved	44,907	9,763	5,308
<b>Total fund balances, as restated</b>	<b>44,907</b>	<b>9,763</b>	<b>5,308</b>
<b>Total liabilities and fund balance</b>	<b>\$ 45,156</b>	<b>\$ 11,722</b>	<b>\$ 345,157</b>

2003D State Income Tax Project Fund	Forest Preserve Land Acquisition Fund	Forest Preserve 2001 Land Acquisition Project Fund	Forest Preserve 2002A Land Acquisition Project Fund	Totals September 30, 2004
\$ 833,505	\$ -	\$ -	\$ 211,567	\$ 1,390,107
285	160	-	2,461	5,436
-	-	-	65,207	65,207
-	877,254	581	-	932,305
\$ 833,790	\$ 877,414	\$ 581	\$ 279,235	\$ 2,393,055

\$ 33,888	\$ 3,769	\$ 340	\$ 1,071	\$ 41,276
66,655	-	-	213,073	619,577
-	-	-	-	-
100,543	3,769	340	214,144	660,853
-	422,838	-	-	422,838
733,247	450,807	241	65,091	1,309,364
733,247	873,645	241	65,091	1,732,202
\$ 833,790	\$ 877,414	\$ 581	\$ 279,235	\$ 2,393,055

# County of Winnebago, Illinois

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

For The Year Ended September 30, 2004

	<i>Capital Improvements Fund</i>	<i>Geographic Information System Capital Project Fund</i>	<i>2002 Capital Project Fund</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	-
Investment income	-	2,617	5,224
<b>Total revenues</b>	-	2,617	5,224
<b>Expenditures, current</b>			
General government	315	111,262	188,124
Culture and recreation	-	-	-
<b>Total expenditures, current</b>	315	111,262	188,124
<b>Capital outlay</b>	8,842	-	49,176
<b>Total expenditures</b>	9,157	111,262	237,300
<b>Net change in fund balance</b>	(9,157)	(108,645)	(232,076)
<b>Fund balance, beginning of period, as restated</b>	54,064	118,408	237,384
<b>Fund balance, end of period</b>	\$ 44,907	\$ 9,763	\$ 5,308



<i>2003D State Income Tax Project Fund</i>	<i>Forest Preserve Land Acquisition Fund</i>	<i>Forest Preserve 2001 Land Acquisition Project Fund</i>	<i>Forest Preserve 2002A Land Acquisition Project Fund</i>	<i>Totals September 30, 2004</i>
\$ -	\$ 34,332	\$ -	\$ -	\$ 34,332
14,230	3,900	1,766	4,437	32,174
14,230	38,232	1,766	4,437	66,506
12,638	-	-	-	312,339
-	7,024	1,479	15,661	24,164
12,638	7,024	1,479	15,661	336,503
506,754	608,371	61,203	237,051	1,471,397
519,392	615,395	62,682	252,712	1,807,900
(505,162)	(577,163)	(60,916)	(248,275)	(1,741,394)
1,238,409	1,450,808	61,157	313,366	3,473,596
\$ 733,247	\$ 873,645	\$ 241	\$ 65,091	\$ 1,732,202

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
<b>Expenditures, current</b>			
General government			
Supplies and services	\$ 62,000	\$ 315	\$ 61,685
<b>Total expenditures, current</b>	62,000	315	61,685
<b>Capital outlay</b>	50,000	8,842	41,158
<b>Total expenditures</b>	112,000	9,157	102,843
<b>Excess of revenues under expenditures</b>	(112,000)	(9,157)	(102,843)
<b>Net change in fund balance</b>	(112,000)	(9,157)	102,843
<b>Fund balance, beginning of period</b>	54,064	54,064	-
<b>Fund balance, end of period</b>	\$ (57,936)	\$ 44,907	\$ 102,843

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

For The Year Ended September 30, 2004

	Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Investment income	\$ 2,000	\$ 2,617	\$ 617
<b>Total revenues</b>	2,000	2,617	617
<b>Expenditures, current</b>			
General government			
Supplies and services	119,000	111,262	7,738
<b>Total expenditures, current</b>	119,000	111,262	7,738
<b>Capital outlay</b>	18,220	-	18,220
<b>Total expenditures</b>	137,220	111,262	25,958
<b>Net change in fund balance</b>	(135,220)	(108,645)	26,575
<b>Fund balance, beginning of period</b>	118,408	118,408	-
<b>Fund balance, end of period</b>	\$ (16,812)	\$ 9,763	\$ 26,575

County of Winnebago, Illinois  
 2002 Capital Project Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ -	\$ 5,224	\$ 5,224
<b>Total revenues</b>	-	5,224	5,224
<b>Expenditures, current</b>			
General government			
Supplies and services	293,868	188,124	105,744
<b>Total expenditures, current</b>	293,868	188,124	105,744
<b>Capital outlay</b>	64,000	49,176	14,824
<b>Total expenditures</b>	357,868	237,300	120,568
<b>Excess of revenues under expenditures</b>	(357,868)	(232,076)	125,792
<b>Other financing sources</b>			
Transfers in	30,000	-	(30,000)
<b>Total other financing sources</b>	30,000	-	(30,000)
<b>Net change in fund balance</b>	(327,868)	(232,076)	95,792
<b>Fund balance, beginning of period</b>	237,384	237,384	-
<b>Fund balance, end of period</b>	\$ (90,484)	\$ 5,308	\$ 95,792

**County of Winnebago, Illinois**  
**2003D State Income Tax Project Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 3,000	\$ 14,230	\$ 11,230
<b>Total revenues</b>	3,000	14,230	11,230
<b>Expenditures, current</b>			
General government			
Supplies and services	-	12,638	(12,638)
<b>Total expenditures, current</b>	-	12,638	(12,638)
<b>Capital outlay</b>	1,225,000	506,754	718,246
<b>Total expenditures</b>	1,225,000	519,392	705,608
<b>Net change in fund balance</b>	(1,222,000)	(505,162)	716,838
<b>Fund balance, beginning of period</b>	1,238,409	1,238,409	-
<b>Fund balance, end of period</b>	\$ 16,409	\$ 733,247	\$ 716,838

**County of Winnebago, Illinois**  
**Forest Preserve Land Acquisition Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual**

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 34,332	\$ 34,332
Investment income	10,000	3,900	(6,100)
<b>Total revenues</b>	10,000	38,232	28,232
<b>Expenditures, current</b>			
Culture and recreation			
Contractual services	40,000	7,024	32,976
<b>Total expenditures, current</b>	40,000	7,024	32,976
<b>Capital outlay</b>	300,000	608,371	(308,371)
<b>Total expenditures</b>	340,000	615,395	(275,395)
<b>Net change in fund balance</b>	(330,000)	(577,163)	(247,163)
<b>Fund balance, beginning of period, as restated</b>	1,450,808	1,450,808	-
<b>Fund balance, end of period</b>	\$ 1,120,808	\$ 873,645	\$ (247,163)

County of Winnebago, Illinois  
 Forest Preserve 2001 Land Acquisition Project Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 2,000	\$ 1,766	\$ (234)
<b>Total revenues</b>	2,000	1,766	(234)
<b>Expenditures, current</b>			
Culture and recreation			
Contractual services	20,000	1,479	18,521
<b>Total expenditures, current</b>	20,000	1,479	18,521
<b>Capital outlay</b>	96,000	61,203	34,797
<b>Total expenditures</b>	116,000	62,682	53,318
<b>Net change in fund balance</b>	(114,000)	(60,916)	53,084
<b>Fund balance, beginning of period</b>	61,157	61,157	-
<b>Fund balance, end of period</b>	\$ (52,843)	\$ 241	\$ 53,084

# County of Winnebago, Illinois

## Forest Preserve 2002A Land Acquisition Project Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
<b>Revenues</b>			
Investment income	\$ 3,000	\$ 4,437	\$ 1,437
<b>Total revenues</b>	3,000	4,437	1,437
<b>Expenditures, current</b>			
Culture and recreation			
Contractual services	35,000	15,661	19,339
<b>Total expenditures, current</b>	35,000	15,661	19,339
<b>Capital outlay</b>	284,000	237,051	46,949
<b>Total expenditures</b>	319,000	252,712	66,288
<b>Net change in fund balance</b>	(316,000)	(248,275)	67,725
<b>Fund balance, beginning of period</b>	313,366	313,366	-
<b>Fund balance, end of period</b>	\$ (2,634)	\$ 65,091	\$ 67,725



## Enterprise Funds

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Used to account for operations that provide services to the general public, financed primarily through user charges; or where the periodic measurement of net income is appropriate for capital maintenance, public policy, management control, or accountability.

**River Bluff Nursing Home Fund** - Used to account for the revenues and expenses of operating the skilled nursing facility.

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

**Forest Preserve Golf Course Fund** - Used to account for the revenues and expenses incurred to operate the District's golf courses.

County of Winnebago, Illinois  
River Bluff Nursing Home Fund  
Schedule of Revenues, Expenses, and Changes in Net Assets  
Budget and Actual

For The Year Ended September 30, 2004

	Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Operating revenues</b>			
Charges for services	\$ 9,796,000	\$ 9,917,813	\$ 121,813
Other	-	1,349	1,349
<b>Total operating revenues</b>	<b>9,796,000</b>	<b>9,919,162</b>	<b>123,162</b>
<b>Operating expenses</b>			
Personnel	9,171,402	8,570,363	601,039
Supplies and services	2,661,702	2,948,730	(287,028)
Depreciation	336,000	330,899	5,101
<b>Total operating expenses</b>	<b>12,169,104</b>	<b>11,849,992</b>	<b>319,112</b>
<b>Operating loss</b>	<b>(2,373,104)</b>	<b>(1,930,830)</b>	<b>442,274</b>
<b>Non-operating revenue (expense)</b>			
Interest revenue	10,000	11,248	1,248
Interest expense	(20,900)	(26,872)	(5,972)
<b>Net non-operating revenue (expense)</b>	<b>(10,900)</b>	<b>(15,624)</b>	<b>(4,724)</b>
<b>Loss before transfers</b>	<b>(2,384,004)</b>	<b>(1,946,454)</b>	<b>437,550</b>
<b>Transfer in</b>	<b>2,594,000</b>	<b>2,867,200</b>	<b>273,200</b>
<b>Net increase in net assets</b>	<b>209,996</b>	<b>920,746</b>	<b>710,750</b>
<b>Total net assets, beginning of period</b>	<b>7,973,938</b>	<b>7,973,938</b>	<b>-</b>
<b>Total net assets, end of period</b>	<b>\$ 8,183,934</b>	<b>\$ 8,894,684</b>	<b>\$ 710,750</b>

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

For The Year Ended September 30, 2004

	Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>Operating revenues</b>			
Charges for services	\$ 533,000	\$ 678,907	\$ 145,907
Licenses and permits	760,000	856,932	96,932
Other	3,000	3,222	222
<b>Total operating revenues</b>	<b>1,296,000</b>	<b>1,539,061</b>	<b>243,061</b>
<b>Operating expenses</b>			
Personnel	693,770	794,019	(100,249)
Supplies and services	470,555	557,340	(86,785)
Depreciation	73,000	78,757	(5,757)
<b>Total operating expenses</b>	<b>1,237,325</b>	<b>1,430,116</b>	<b>(192,791)</b>
<b>Operating income</b>	<b>58,675</b>	<b>108,945</b>	<b>50,270</b>
<b>Non-operating revenue (expense)</b>			
Interest revenue	-	749	749
Interest expense	(13,055)	(13,879)	(824)
<b>Net non-operating revenue (expense)</b>	<b>(13,055)</b>	<b>(13,130)</b>	<b>(75)</b>
<b>Net increase in net assets</b>	<b>45,620</b>	<b>95,815</b>	<b>50,195</b>
<b>Total net assets, beginning of period</b>	<b>1,198,077</b>	<b>1,198,077</b>	<b>-</b>
<b>Total net assets, end of period</b>	<b>\$ 1,243,697</b>	<b>\$ 1,293,892</b>	<b>\$ 50,195</b>

County of Winnebago, Illinois  
 Forest Preserve Golf Course Fund  
 Schedule of Revenues, Expenses, and Changes in Fund Net Assets  
 Budget and Actual

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Operating revenues</b>			
Charges for services	\$ 1,886,000	\$ 1,902,478	\$ 16,478
Other	15,000	6,553	(8,447)
<b>Total operating revenues</b>	1,901,000	1,909,031	8,031
<b>Operating expenses</b>			
Personnel	1,065,500	1,025,147	40,353
Supplies and services	914,700	725,534	189,166
Depreciation	120,000	242,266	(122,266)
<b>Total operating expenses</b>	2,100,200	1,992,947	107,253
<b>Operating loss</b>	(199,200)	(83,916)	115,284
<b>Non-operating revenue (expense)</b>			
Interest revenue	10,000	10,000	-
<b>Net decrease in net assets</b>	(189,200)	(73,916)	115,284
<b>Total net assets, beginning of period</b>	4,617,908	4,500,635	117,273
<b>Total net assets, end of period</b>	\$ 4,428,708	\$ 4,426,719	\$ (1,989)

## Internal Service Funds

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Used to account for the financing of goods or 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, Public Safety Building Maintenance, Car Pool, and Data Processing 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-insurance health and dental program.

County of Winnebago, Illinois  
Internal Service Funds  
Combining Statement of Net Assets

September 30, 2004

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<u>Totals</u> September 30, 2004
<b>Current assets</b>			
Cash	\$ -	\$ 16,586	\$ 16,586
Interest receivable	-	203	203
Due from other funds	226,510	1,246,427	1,472,937
Due from other governmental units and agencies	218,984	-	218,984
<b>Total current assets</b>	<b>445,494</b>	<b>1,263,216</b>	<b>1,708,710</b>
<b>Capital assets being depreciated, net of accumulated depreciation</b>			
	236,360	-	236,360
<b>Total assets</b>	<b>\$ 681,854</b>	<b>\$ 1,263,216</b>	<b>\$ 1,945,070</b>
<b>Liabilities and net assets</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 135,471	\$ 1,303	\$ 136,774
Accrued payroll	9,718	-	9,718
Compensated absences payable	19,708	-	19,708
Due to other funds	37,216	-	37,216
Claims payable	-	640,116	640,116
<b>Total current liabilities</b>	<b>202,113</b>	<b>641,419</b>	<b>843,532</b>
<b>Noncurrent liabilities</b>			
Compensated absences payable	40,014	-	40,014
<b>Total noncurrent liabilities</b>	<b>40,014</b>	<b>-</b>	<b>40,014</b>
<b>Total liabilities</b>	<b>242,127</b>	<b>641,419</b>	<b>883,546</b>
<b>Net assets</b>			
Invested in capital assets	236,360	-	236,360
Unrestricted	203,367	621,797	825,164
<b>Total net assets</b>	<b>439,727</b>	<b>621,797</b>	<b>1,061,524</b>
<b>Total liabilities and net assets</b>	<b>\$ 681,854</b>	<b>\$ 1,263,216</b>	<b>\$ 1,945,070</b>

# County of Winnebago, Illinois

## Internal Service Funds

### Combining Statement of Revenues, Expenses, and Changes in Net Assets

For The Year Ended September 30, 2004

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals September, 30 2004</i>
<b>Operating revenues</b>			
Charges for services	\$ 2,630,736	\$ 10,006,295	\$ 12,637,031
Other	13,256	-	13,256
<b>Total operating revenues</b>	<b>2,643,992</b>	<b>10,006,295</b>	<b>12,650,287</b>
<b>Operating expenses</b>			
Personnel	846,773	-	846,773
Supplies and services	1,650,395	8,995,844	10,646,239
Depreciation and amortization	222,941	-	222,941
<b>Total operating expenses</b>	<b>2,720,109</b>	<b>8,995,844</b>	<b>11,715,953</b>
<b>Net increase (decrease) in net assets</b>	<b>(76,117)</b>	<b>1,010,451</b>	<b>934,334</b>
<b>Total net assets, beginning of period</b>	<b>515,844</b>	<b>(388,654)</b>	<b>127,190</b>
<b>Total net assets, end of period</b>	<b>\$ 439,727</b>	<b>\$ 621,797</b>	<b>\$ 1,061,524</b>

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

For The Year Ended September 30, 2004

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals September 30, 2004</i>
<b>Cash flows from operating activities</b>			
Charges for services	\$ 2,987,502	\$ 10,006,295	\$ 12,993,797
Other operating revenues	13,256	-	13,256
Cash paid to employees	(861,679)	-	(861,679)
Cash paid to vendors	(1,688,239)	(9,055,811)	(10,744,050)
<b>Net cash provided by operating activities</b>	<b>450,840</b>	<b>950,484</b>	<b>1,401,324</b>
<b>Cash flows from noncapital financing activities</b>			
Payments to other funds	(346,114)	(937,411)	(1,283,525)
<b>Net cash used in noncapital financing activities</b>	<b>(346,114)</b>	<b>(937,411)</b>	<b>(1,283,525)</b>
<b>Cash flows from capital and related financing activities</b>			
Principal payments on capital leases	(99,376)	-	(99,376)
Capital acquisitions	(5,350)	-	(5,350)
<b>Net cash used in capital and related financing activities</b>	<b>(104,726)</b>	<b>-</b>	<b>(104,726)</b>
<b>Cash flows from investing activities</b>			
Interest and dividends	-	(58)	(58)
<b>Net cash used in investing activities</b>	<b>-</b>	<b>(58)</b>	<b>(58)</b>
<b>Net increase in cash and cash equivalents</b>	<b>-</b>	<b>13,015</b>	<b>13,015</b>
Cash and cash equivalents, beginning of period	-	3,571	3,571
<b>Cash and cash equivalents, end of period</b>	<b>\$ -</b>	<b>\$ 16,586</b>	<b>\$ 16,586</b>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities</b>			
Operating income (loss)	\$ (76,117)	\$ 1,010,451	\$ 934,334
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	222,941	-	222,941
Changes in assets and liabilities:			
Decrease in due from other governmental units and agencies	356,765	-	356,765
(Decrease) increase in accounts and claims payable	(37,844)	(59,967)	(97,811)
Decrease in accrued payroll	(18,181)	-	(18,181)
Increase in compensated absences payable	3,276	-	3,276
<b>Total adjustments</b>	<b>526,957</b>	<b>(59,967)</b>	<b>466,990</b>
<b>Net cash provided by operating activities</b>	<b>\$ 450,840</b>	<b>\$ 950,484</b>	<b>\$ 1,401,324</b>



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

For The Year Ended September 30, 2004

	<i>Central Stores Department</i>		<i>Public Safety Building Maintenance Department</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
<b>Operating revenues</b>				
Charges for services	\$ 327,000	\$ 175,491	\$ 1,700,000	\$ 1,663,567
Other	-	-	-	-
<b>Total operating revenues</b>	<b>327,000</b>	<b>175,491</b>	<b>1,700,000</b>	<b>1,663,567</b>
<b>Operating expenses</b>				
Personnel	156,281	130,031	229,580	221,408
Supplies and services	170,026	150,929	1,430,263	1,412,553
Depreciation and amortization	-	-	-	-
<b>Total operating expenses</b>	<b>326,307</b>	<b>280,960</b>	<b>1,659,843</b>	<b>1,633,961</b>
<b>Net increase (decrease) in net assets</b>	<b>693</b>	<b>(105,469)</b>	<b>40,157</b>	<b>29,606</b>
<b>Total net assets, beginning of period</b>				
<b>Total net assets, end of period</b>				

<i>Car Pool Department</i>		<i>Data Processing Department</i>		<i>Total</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 51,000	\$ 50,148	\$ 627,000	\$ 741,530	\$ 2,705,000	\$ 2,630,736	\$ (74,264)
-	-	-	13,256	-	13,256	13,256
51,000	50,148	627,000	754,786	2,705,000	2,643,992	(61,008)
29,125	24,754	486,417	470,580	901,403	846,773	54,630
-	-	335,856	86,913	1,936,145	1,650,395	285,750
-	24,729	198,250	198,212	198,250	222,941	(24,691)
29,125	49,483	1,020,523	755,705	3,035,798	2,720,109	315,689
21,875	665	(393,523)	(919)	(330,798)	(76,117)	254,681
				515,844	515,844	-
				\$ 185,046	\$ 439,727	\$ 254,681

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

For The Year Ended September 30, 2004

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
<b>Operating revenues</b>			
Charges for services	\$ 10,500,000	\$ 10,006,295	\$ (493,705)
<b>Total operating revenues</b>	10,500,000	10,006,295	(493,705)
<b>Operating expenses</b>			
Supplies and services	10,409,000	8,995,844	1,413,156
<b>Total operating expenses</b>	10,409,000	8,995,844	1,413,156
<b>Net increase in net assets</b>	91,000	1,010,451	1,101,451
<b>Total net assets, beginning of period</b>	(388,654)	(388,654)	-
<b>Total net assets, end of period</b>	\$ (297,654)	\$ 621,797	\$ 1,101,451

## **Fiduciary Funds**

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Combining statements for all fiduciary funds are reported here. Fiduciary funds are not reported in the basic financial statements.

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

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

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

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

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

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

**County Sheriff Trust Fund** - Used to account for funds resulting from foreclosure sales and the sale of unclaimed property. This trust also accounts for bonds posted with the department where the suspect was arrested in Winnebago County yet sought by other jurisdictions from other counties.

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

**Metro Narcotics Fund** - Used to account for funds received to fight drug crimes.

County of Winnebago, Illinois  
 Agency Funds  
 Combining Balance Sheet

September 30, 2004

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<b>Assets</b>	<i>County Treasurer Trust Fund</i>	<i>Bankruptcy Trust Fund</i>	<i>Sheriff's Commissary Fund</i>	<i>County Clerk Trust Fund</i>
Cash	\$ 677,021	\$ 464,318	\$ 119,829	\$ 342,665
Investments	-	-	-	-
Due from other governmental units and agencies	-	-	-	-
Accrued interest on investments	-	-	-	-
Other receivables	-	-	-	-
<b>Total assets</b>	<b>\$ 677,021</b>	<b>\$ 464,318</b>	<b>\$ 119,829</b>	<b>\$ 342,665</b>

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**Liabilities**

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<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to taxing districts	-	-	-	-
Due to other governmental units and agencies	-	-	-	-
Trust deposits	677,021	464,318	119,829	342,665
<b>Total liabilities</b>	<b>\$ 677,021</b>	<b>\$ 464,318</b>	<b>\$ 119,829</b>	<b>\$ 342,665</b>

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<i>County Collector Trust Fund</i>	<i>Clerk of Circuit Court Trust Fund</i>	<i>County Sheriff Trust Fund</i>	<i>Township Motor Fuel Tax Fund</i>	<i>Metro Narcotics Fund</i>	<i>September 30, 2004</i>
\$ 3,814,133	\$ 3,459,220	\$ 101	\$ 105,426	\$ 104,354	\$ 9,087,067
500,000	1,365,000	-	1,711,865	-	3,576,865
-	-	-	82,956	-	82,956
-	71,904	-	457	-	72,361
-	13,333	-	-	-	13,333
<b>\$ 4,314,133</b>	<b>\$ 4,909,457</b>	<b>\$ 101</b>	<b>\$ 1,900,704</b>	<b>\$ 104,354</b>	<b>\$ 12,832,582</b>
\$ -	\$ -	\$ -	\$ 166,077	\$ -	\$ 166,077
4,314,133	-	-	-	-	4,314,133
-	402,159	-	1,734,627	-	2,136,786
-	4,507,298	101	-	104,354	6,215,586
<b>\$ 4,314,133</b>	<b>\$ 4,909,457</b>	<b>\$ 101</b>	<b>\$ 1,900,704</b>	<b>\$ 104,354</b>	<b>\$ 12,832,582</b>

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Capital Assets

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**County of Winnebago, Illinois**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedule of Capital Assets By Source**

September 30, 2004

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<b>Capital Assets</b>	
Land	\$ 23,320,275
Land improvements	5,537,634
Buildings	22,210,497
Building improvements	15,430,189
Leasehold improvements	3,274,796
Machinery and equipment	14,121,940
Office furniture and equipment	10,484,028
Infrastructure	21,216,448
Construction in progress	12,864,052
	<b>\$ 128,459,859</b>

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<b>Investments in governmental funds capital assets by source</b>	
General Fund revenue	\$ 10,636,505
Special Revenue Funds revenue	52,506,127
Capital Project Fund:	
Revenue	9,560,765
Transfers from General Fund	10,200,292
Transfers from Special Revenue Funds	3,817,221
Proceeds from general obligation bonds	24,557,460
Interest earnings	500,743
Federal grants	11,116,127
State grants	2,163,337
Donations	3,914,843
Contributions from Proprietary Fund Types	(513,561)
	<b>\$ 128,459,859</b>

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Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$2,773,782 reported in the Internal Service Central Garage fund are not included.

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**County of Winnebago, Illinois**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity and Changes by Function and Activity**

For The Year Ended September 30, 2004

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings</i>	<i>Building Improvements</i>	<i>Leasehold Improvements</i>
<b>General Government</b>					
Balance, beginning of period	\$ 11,770	\$ 37,131	\$ 4,139,701	\$ 8,403,706	\$ -
Additions	-	-	-	457,783	-
Retirements	-	-	-	-	-
<b>Balance, end of period</b>	<b>11,770</b>	<b>37,131</b>	<b>4,139,701</b>	<b>8,861,489</b>	<b>-</b>
<b>Public Safety</b>					
Balance, beginning of period	13,800	101,050	10,106,654	3,769,409	3,274,796
Additions	3,810,888	-	-	212,117	-
Retirements	-	-	-	-	-
<b>Balance, end of period</b>	<b>3,824,688</b>	<b>101,050</b>	<b>10,106,654</b>	<b>3,981,526</b>	<b>3,274,796</b>
<b>Highways and Streets</b>					
Balance, beginning of period	3,350	1,307	749,690	549,152	-
Additions	1,509,464	-	-	8,500	-
Retirements	-	-	-	-	-
<b>Balance, end of period</b>	<b>1,512,814</b>	<b>1,307</b>	<b>749,690</b>	<b>557,652</b>	<b>-</b>
<b>Health and Welfare</b>					
Balance, beginning of period	866	38,399	468,513	852,739	-
Additions	-	2,000	-	162,944	-
Retirements	-	-	-	-	-
<b>Balance, end of period</b>	<b>866</b>	<b>40,399</b>	<b>468,513</b>	<b>1,015,683</b>	<b>-</b>
<b>Judicial</b>					
Balance, beginning of period	-	-	2,908,301	25,468	-
Additions	-	-	-	-	-
Retirements	-	-	-	-	-
<b>Balance, end of period</b>	<b>-</b>	<b>-</b>	<b>2,908,301</b>	<b>25,468</b>	<b>-</b>
<b>Culture and Recreation</b>					
Balance, beginning of period	16,610,747	4,736,630	3,837,638	945,903	-
Additions	1,359,390	621,117	-	42,468	-
Retirements	-	-	-	-	-
<b>Balance, end of period</b>	<b>17,970,137</b>	<b>5,357,747</b>	<b>3,837,638</b>	<b>988,371</b>	<b>-</b>
<b>Total balance, end of period</b>	<b>\$ 23,320,275</b>	<b>\$ 5,537,634</b>	<b>\$ 22,210,497</b>	<b>\$ 15,430,189</b>	<b>\$ 3,274,796</b>

<i>Equipment</i>	<i>Infrastructure</i>	<i>Construction in Progress</i>	<i>Total</i>
\$ 2,730,885	\$ -	\$ -	\$ 15,323,193
592,452	-	-	1,050,235
(10,950)	-	-	(10,950)
3,312,387	-	-	16,362,478
6,583,573	-	902,645	24,751,927
167,865	-	3,895,791	8,086,661
(9,930)	-	-	(9,930)
6,741,508	-	4,798,436	32,828,658
7,045,854	19,020,789	6,373,857	33,743,999
652,430	2,195,659	2,910,450	7,276,503
(247,786)	-	(1,218,691)	(1,466,477)
7,450,498	21,216,448	8,065,616	39,554,025
1,211,015	-	346,300	2,917,832
158,108	-	(346,300)	(23,248)
-	-	-	-
1,369,123	-	-	2,894,584
3,157,794	-	-	6,091,563
64,541	-	-	64,541
-	-	-	-
3,222,335	-	-	6,156,104
2,489,169	-	-	28,620,087
162,563	-	-	2,185,538
(141,615)	-	-	(141,615)
2,510,117	-	-	30,664,010
\$ 24,605,968	\$ 21,216,448	\$ 12,864,052	\$ 128,459,859

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# STATISTICAL SECTION

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## Statistical Section

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County of Winnebago, Illinois  
Government-Wide Expenses By Function

Last ten fiscal years

Fiscal Year	General Government	Public Safety	Highways and Streets	Health and Welfare	Judicial	Urban Rate Adjustment	Culture and Recreation	Interest on		River Bluff Nursing Home	Animal Services	Golf Course	Total
								Long-term Debt	Debt				
2004	\$ 12,569,924	\$ 37,535,407	\$ 8,759,159	\$ 13,919,300	\$ 11,020,576	\$ -	\$ 3,596,661	\$ 2,544,490	\$ 11,876,864	\$ 1,443,995	\$ 1,992,947	\$ 105,259,323	
2003 **	13,170,800	32,898,294	8,115,418	12,698,710	12,778,030	12,513	3,897,119	973,266	11,242,680	1,269,161	2,033,050	99,089,041	
2002 *	12,698,280	33,694,655	7,758,672	11,874,961	12,582,356	9,631	3,624,022	1,096,043	11,162,368	1,099,694	1,864,871	97,465,553	

\*This schedule has been added with the implementation of GASB 34 effective fiscal year 2002.

\*\* As restated

County of Winnebago, Illinois  
Government-Wide Revenues

Last ten fiscal years

<i>Fiscal Year</i>	<i>Charges for Services</i>	<i>Operating Grants and Contributions</i>	<i>Capital Grants and Contributions</i>	<i>Taxes</i>	<i>Unrestricted Investment Earnings</i>	<i>Miscellaneous</i>	<i>Total</i>
2004	\$ 38,566,662	\$ 16,526,496	\$ 1,247,881	\$ 78,976,604	\$ 1,255,646	\$ 219,833	\$ 136,793,122
2003	*** 36,049,627	19,174,154	3,369,122	56,053,188	853,623	1,310,153	116,809,867
2002	* 39,045,137	15,610,476	1,173,968	49,380,986	1,173,968	219,070 **	106,603,605

\*This schedule has been added with the implementation of GASB 34 effective fiscal year 2002.

\*\* Amount included miscellaneous and special item - loss on asset disposal.

\*\*\* As restated

County of Winnebago, Illinois  
County Expenditures/Expenses By Function

Last Ten Fiscal Years	1995	1996	1997	1998	1999
<b>Current expenditures/expenses</b>					
General government	\$ 14,189,803	\$ 16,021,015	\$ 15,922,059	\$ 16,807,965	\$ 19,063,158
Public safety	24,022,475	24,305,085	24,673,605	26,174,012	27,718,430
Highways and streets	6,310,943	5,608,329	5,556,306	5,353,390	6,091,558
Health and welfare	15,272,341	16,982,699	17,838,674	18,948,380	19,748,719
Judicial	7,722,716	8,561,524	9,120,234	9,697,908	10,601,911
Urban redevelopment	-	32,591	525	15,251	2,500
Culture and recreation	3,416,880	3,704,076	3,952,611	3,968,527	4,425,359
Debt service	1,998,871	2,753,960	3,023,431	3,148,631	3,389,400
Capital outlay	11,863,864	8,314,275	10,867,240	8,373,348	9,181,413
	\$ 84,797,893	\$ 86,283,554	\$ 90,954,685	\$ 92,487,412	\$ 100,222,448

*The above table includes all Governmental and Proprietary  
Fund type expenditures/expenses incurred by the County.*

	2000	2001	2002	2003	2004
\$	18,845,271	\$ 20,122,787	\$ 22,235,454	\$ 23,353,427	\$ 23,364,996
	29,328,201	31,216,270	33,710,660	33,106,079	38,484,215
	6,369,148	7,197,589	7,025,677	7,251,227	7,154,906
	19,772,813	21,078,459	22,880,889	23,850,770	25,414,115
	11,291,537	11,547,692	12,090,600	12,466,103	11,053,259
	3,750	-	7,044	12,513	-
	4,912,038	4,917,601	5,050,934	5,482,052	5,186,750
	3,602,257	3,629,880	3,642,980	3,805,674	4,484,871
	12,313,136	5,875,437	8,006,738	7,930,568	17,315,821
\$	106,438,151	\$ 105,585,715	\$ 114,650,976	\$ 117,258,413	\$ 132,458,933

*The above table includes all Governmental and Proprietary Fund type expenditures/expenses incurred by the County.*

County of Winnebago, Illinois  
 County Revenues By Source

Last Ten Fiscal Years

	1995	1996	1997	1998
Property taxes	\$ 20,300,175	\$ 21,227,089	\$ 22,646,003	\$ 23,699,785
Sales taxes	7,387,111	7,570,290	7,494,648	7,755,263
Total taxes	27,687,286	28,797,379	30,140,651	31,455,048
Intergovernmental revenues	17,967,951	18,766,059	22,481,963	24,347,671
Charges for services and fines and forfeitures	30,164,653	32,106,455	31,627,085	32,816,200
Licenses and permits	1,327,108	1,397,415	1,303,241	1,403,931
Investment income	2,290,850	2,132,993	2,295,818	2,634,181
Other	1,710,698	1,737,803	2,290,072	1,740,747
	\$ 81,148,546	\$ 84,938,104	\$ 90,138,830	\$ 94,397,778

*The above table includes all Governmental and Proprietary  
 Fund type revenues recognized by the County.*

		<i>Restated</i>				
	<i>1999</i>	<i>2000</i>	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>
\$	24,886,636	\$ 26,005,227	\$ 27,451,962	\$ 28,987,536	\$ 25,344,589	\$ 31,663,574
	8,291,550	9,105,987	8,654,425	8,569,370	13,891,325	35,462,127
	33,180,186	35,111,214	36,106,387	37,556,906	39,235,914	67,125,701
	24,783,582	26,715,115	26,544,442	28,433,784	35,755,519	27,790,175
	34,699,519	37,630,950	38,561,871	45,560,029	45,772,677	47,573,324
	1,397,886	1,467,787	1,599,906	1,849,577	2,072,078	2,419,559
	2,023,748	2,336,274	2,250,285	1,188,405	853,623	1,255,646
	1,629,884	1,702,919	1,602,839	1,834,227	1,310,192	1,443,899
\$	97,714,805	\$ 104,964,259	\$ 106,665,730	\$ 116,422,928	\$ 123,103,524	\$ 147,608,304

*The above table includes all Governmental and Proprietary  
Fund type revenues recognized by the County.*

County of Winnebago, Illinois  
Property Tax Levies and Collections

Last Ten Fiscal Years

<i>Fiscal Year*</i>	<i>Winnebago County</i>		<i>Winnebago County Forest Preserve District</i>	
	<i>Levy</i>	<i>Collections</i>	<i>Levy</i>	<i>Collections</i>
1995	\$ 18,784,416	\$ 18,536,954	\$ 2,175,488	\$ 2,149,622
1996	19,608,612	19,363,503	2,280,717	2,254,817
1997	20,764,432	20,326,672	2,613,497	2,565,340
1998	21,607,890	21,326,987	2,767,752	2,744,768
1999	22,671,897	22,353,214	2,900,760	2,864,425
2000	23,648,931	23,285,396	3,047,637	3,009,610
2001	24,834,468	24,522,298	3,220,725	3,171,224
2002	26,630,739	26,090,113	3,392,802	3,359,830
2003	27,283,215	25,414,921	3,513,845	3,273,090
2004	28,637,787	28,458,710	3,669,550	3,654,373

\* 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 District 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 deferred property tax revenue. Property tax revenues (net of allowances for uncollectible amounts) are recognized in the year following the levy.



County of Winnebago, Illinois  
 Property Tax Rates and Tax Levy Extensions - Direct  
 and Overlapping Governments

Last Ten Levy Years

Levy Year*	Winnebago County	Winnebago County Forest Preserve District		Total
		Tax Rates (per \$100 assessed valuation)		
1994	\$0.7892	\$0.0914		\$0.8806
1995	0.7755	0.0902		0.8657
1996	0.7667	0.0965		0.8632
1997	0.7565	0.0969		0.8534
1998	0.7597	0.0972		0.8569
1999	0.7752	0.0999		0.8751
2000	0.7932	0.1023		0.8955
2001	0.7936	0.1020		0.8956
2002	0.7951	0.1019		0.8970
2003	0.7923	0.1018		0.8941
<i>Tax Levy Extensions</i>				
1994	\$ 18,784,416	\$ 2,175,488		\$ 20,959,904
1995	19,608,612	2,280,717		21,889,329
1996	20,764,432	2,613,497		23,377,929
1997	21,607,890	2,767,752		24,375,642
1998	22,671,897	2,900,760		25,572,657
1999	23,648,931	3,047,637		26,696,568
2000	24,834,468	3,220,725		28,055,193
2001	26,630,739	3,392,802		29,615,679
2002	27,283,215	3,513,845		30,788,612
2003	28,637,787	3,669,550		32,307,337

\* The liability for property taxes is assessed as of January 1 on real property and March 10 on mobile homes. The County and the District normally file their property tax levies with the County Clerk in September and October, respectively, with the normal tax collections being made on June 1 and September 1 of the subsequent year.

The levy and appropriation ordinance of the County and the District anticipate that the prior year's levy will be expended against the current year's appropriation. As property taxes levied in the current year are measurable but not available to finance current operations, revenue from property taxes are recognized in the year subsequent to the year of the levy.

County of Winnebago, Illinois  
Assessed and Estimated Actual Value of Taxable Property

Last Ten Levy Years

Levy Year	Real Property		Railroad Property		Total		Percent of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1994	\$ 2,377,793,597	\$ 7,134,094,200	\$ 2,391,297	\$ 7,174,608	\$ 2,380,184,894	\$ 7,141,268,808	33.33 %
1995	2,526,351,020	7,579,811,041	2,160,285	6,481,503	2,528,511,305	7,586,292,544	33.33
1996	2,705,646,652	8,117,751,731	2,639,946	7,920,630	2,708,286,598	8,125,672,361	33.33
1997	2,853,636,737	8,561,766,387	2,660,438	7,982,112	2,856,297,175	8,569,748,499	33.33
1998	2,981,116,122	8,944,242,790	3,205,142	9,616,388	2,984,321,264	8,953,859,178	33.33
1999	3,047,422,440	9,143,181,638	3,265,106	9,796,288	3,050,687,546	9,152,977,926	33.33
2000	3,142,162,043	9,427,428,872	2,854,377	8,563,987	3,145,016,420	9,435,992,859	33.33
2001	3,304,298,391	9,913,886,562	2,526,551	7,580,411	3,306,824,942	9,921,466,973	33.33
2002	3,465,760,502	10,397,281,506	2,553,534	7,660,602	3,468,314,036	10,404,942,108	33.33
2003	3,613,451,744	10,840,355,232	2,508,155	7,524,465	3,615,959,899	10,847,879,697	33.33

County of Winnebago, Illinois  
 Ratio of General Bonded Debt to Assessed Value and General  
 Bonded Debt Per Capita

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population*</i>	<i>Assessed Value</i>	<i>General Bonded Debt**</i>	<i>Ratio of General Bonded Debt to Assessed Value</i>	<i>General Bonded Debt Per Capita</i>
1995	252,913	\$ 2,380,184,894	\$ 4,500,000	.189 of 1%	\$ 17.79
1996	252,913	2,528,511,305	4,475,000	.177 of 1%	17.69
1997	252,913	2,708,286,598	4,350,000	.161 of 1%	17.20
1998	252,913	2,856,297,175	4,200,000	.147 of 1%	16.61
1999	252,913	2,984,321,264	4,025,000	.135 of 1%	15.91
2000	252,913	3,050,687,546	5,575,233	.183 of 1%	22.04
2001	278,418	3,145,016,420	5,325,233	.169 of 1%	19.13
2002	278,418	3,306,824,942	8,214,383	.248 of 1%	29.50
2003	278,418	3,468,314,036	7,495,233	.216 of 1%	26.92
2004	278,418	3,615,959,899	7,389,383	.204 of 1%	26.54

\* The Official 1990 Census figure was used for 1994-2000.  
 The Official 2000 Census figure was used for 2001 - 2004.

\*\* General obligation (alternate revenue) bonds are excluded by State statute.

County of Winnebago, Illinois  
Computation of Legal Debt Margin

September 30, 2004

	<i>County of Winnebago</i>
Assessed Valuation - 2003 Levy	\$ 3,615,959,899
Debt limit	5.0%
Statutory limit	180,797,995
General long-term debt	48,991,279
Bonded debt excluded from long-term debt *	(41,242,433)
Total amount of debt applicable to debt limit	7,748,846
Legal debt margin	\$ 173,049,149

\* General obligation (alternate revenue) bonds of \$41,242,433 are excluded by State statute.

County of Winnebago, Illinois  
 Computation of Direct and Overlapping Debt

September 30, 2004

*Net Debt  
 Outstanding*

**Direct Debt of County and Related Entities**

County of Winnebago\* \$ 7,748,846

**Overlapping Debt**

School Districts:

Harlem Consolidated School	\$ 44,896,034
Kinnikinnick Community Consolidated	10,520,604
Prairie Hill School	3,025,000
Shirland School District	200,000
Rockton School	3,567,275
North Boone County High School	14,577,652
Rockford School District	110,424,934
Hononegah Community High School	25,857,549
Meridian Community Trust	11,791,929
South Beloit Community School	11,445,000
Pecatonica School	6,823,982
Durand School	5,753,285
Winnebago Community Unit School	8,850,000
Rock Valley Community College	65,903,595
Kishwaukee College	19,720,000

**Total School Districts** \$ 343,356,839

Municipalities and Other:

City of Rockford	\$ 68,525,000
Forest Preserve	5,639,150
Village of Roscoe	200,000
Village of Winnebago	500,000
Greater Rockford Airport	16,745,000
Rockford Park District	9,505,000
Northwest Fire Protection District	40,000
Sanitary District of Rockton	135,000
Cherry Valley Public Library District	40,000
North Suburban Library District	4,475,000
New Milford Fire District	610,000

**Total Municipalities and Other** \$ 106,414,150

\* General obligation (alternate revenue) bonds of \$41,242,433 are excluded by State statute.

Data Source: Winnebago County Clerk's Office

County of Winnebago, Illinois  
 Ratio of Annual Debt Service for General Bonded  
 Debt to Total County Expenditures/Expenses

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service**</i>	<i>Total County Expenditures/Expenses*</i>	<i>Ratio of Total Debt Service to Total County Expenditures/Expenses</i>
1995	\$ -	\$ 205,402	\$ 205,402	\$ 84,797,893	0.24 %
1996	25,000	204,804	229,804	86,283,554	0.27
1997	125,000	202,056	327,056	90,954,685	0.36
1998	150,000	195,832	345,832	92,487,412	0.37
1999	175,000	188,103	363,103	106,438,151	0.34
2000	200,000	179,400	379,400	105,585,715	0.36
2001	250,000	169,525	419,525	114,650,976	0.37
2002	300,000	159,426	459,426	114,650,976	0.40
2003	405,000	240,797	645,797	117,258,413	0.55
2004	420,000	226,665	646,665	132,458,933	0.49

\* Includes expenditures/expenses from all Governmental and Proprietary Fund types.

\*\* General obligation (alternate revenue) bonds are excluded by State statute.

County of Winnebago, Illinois  
Demographic Statistics

Last Ten Fiscal Years

<i>Year</i>	<i>(1)</i> <i>Population</i>	<i>(2)</i> <i>School</i> <i>Enrollment</i>	<i>(3)</i> <i>Unemployment</i> <i>Rate</i>
1995	252,913	51,406	3.9 %
1996	252,913	53,934	4.1
1997	252,913	54,421	3.9
1998	252,913	54,339	4.5
1999	252,913	54,881	4.2
2000	252,913	55,094	4.8
2001	278,418	54,249	7.0
2002	278,418	55,467	7.4
2003	278,418	55,444	8.6
2004	278,418	54,173	6.4

(1) The Official 1990 Census figure was used for 1994-2000.  
The Official 2000 Census figure was used for 2001 - 2004.

(2) Illinois Regional Office of Education figures.

(3) State of Illinois Employment Office figures.

County of Winnebago, Illinois  
Property Value, Construction, and Bank Deposits

Last Ten Fiscal Years

Year	(1) Construction		(2) Bank Deposits (in thousands)	(3) Real Property Value
	Number of Permits	Value		
1995	4,821	\$ 207,781,652	*	\$ 7,134,094,200
1996	5,347	170,339,220	*	7,579,811,041
1997	6,115	195,700,000	*	8,117,751,731
1998	6,588	181,528,364	*	8,561,766,387
1999	5,434	192,539,351	*	8,944,242,790
2000	5,345	169,246,970	*	9,143,181,638
2001	4,951	175,622,132	*	9,427,428,872
2002	4,537	221,879,031	*	9,913,886,562
2003	5,695	228,584,958	*	10,397,281,506
2004	6,612	268,311,688	*	11,112,269,856

(1) From local governmental building inspection departments.

(2) Per Federal Reserve Bank of Chicago.

(3) Amounts are estimated based on assessed valuation figures obtained from Winnebago County Clerk.

\* Information not available.



County of Winnebago, Illinois  
Principal Taxpayers

September 30, 2004

<i>Taxpayer</i>	<i>Type of Business</i>	<i>2003 Assessed Valuation</i>	<i>Percentage of Total Assessed Valuation</i>
CBL/ Cherryvale LLC	Real Estate Holdings	\$ 13,441,575	0.36 %
Greater Rockford Airport	Airport	13,073,365	0.35
Hamilton Sundstrand Corp.	Aerospace	7,249,245	0.20
Rock River Valley Industrial Park	Real Estate Holdings	5,713,148	0.15
Two Star Property	Real Estate Holdings	5,615,537	0.15
Fairhaven Christian Home	Health Services	4,799,526	0.13
Commonwealth Edison	Utility	4,420,179	0.12
DI Properties	Real Estate Holdings	4,425,841	0.12
Simon Property Group	Real Estate Holdings	4,305,800	0.12
Market Shopping Center, LLC	Real Estate Holdings	4,149,443	0.11
		\$ 67,193,659	1.94 %

County of Winnebago, Illinois  
Schedule of Insurance in Force

September 30, 2004

<i>Type of Coverage</i>	<i>Carrier</i>	<i>Policy Number</i>
Excess General Liability and Law Enforcement Liability Public Officials Error and Omissions Commercial Automobile Liability Employee Benefits Liability	Princeton E&S	GI-A3-EX-0000034-00
Excess Worker's Compensation	Safety National Causality	SP-8920-IL
Excess Property Coverage	Travelers Insurance Company	KTK-CMB-9049A33-0-04
Boiler & Machinery Coverage	Travelers Insurance Company	993K477A
Crime Package	Travelers Insurance Company	103478055
River Bluff Nursing Home - Resident Fund Surety Bond	American Mutual Insurance	3SE93292800

<i>Policy Period</i>	<i>Amount of Coverage</i>		<i>Annual Premium</i>
12/1/2003-2005	\$5,000,000 excess; \$250,000 self-insured each occurrence	\$	254,310
12/1/2003-2005	\$2,000,000 excess; \$350,000 self-insured each occurrence		26,990
12/1/2003-2005	Property \$200,771,853 excess; \$25,000 deductible Earthquake \$20,000,000 excess; \$50,000 deductible Flood \$20,000,000 excess; \$50,000 deductible		110,424
12/1/2003-2005	Boiler/ Machinery \$50,000,000, \$1,000 deductible		9,445
12/1/2003-2005	Employee Dishonesty \$500,000; \$5,000 deductible Forgery or Alteration \$500,000; \$1,000 deductible Theft, Disappearance and Destruction \$100,000; \$1,000 deductible		5,892
12/1/2003-2005	\$70,000		1,530

County of Winnebago, Illinois  
Miscellaneous Statistics

September 30, 2004

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The County of Winnebago 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. The County of Winnebago was founded in 1837 and the Township Form of Government Act was adopted by the County's voters in 1849. The provisions of the Act are presently in effect.

The total land area of the County is 520 square miles. According to the U.S. Bureau of the Census, the official population in Winnebago County for the 2000 Census was 278,418.

The City of Rockford is the county seat of the County of Winnebago and the second largest city in Illinois. Rockford is located twenty miles from the Wisconsin border and is approximately equidistant from Chicago and Milwaukee. Rockford was incorporated in 1852 and adopted its present City Charter in 1880.

The Chairman of the County Board is elected to a four-year term by the voters of the County. The County Board of the County of Winnebago consists of 28 members with two such members being elected from each of fourteen districts within the County.

There are also ten other 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.

Until recently, the largest category of the non-agricultural labor force within Winnebago County has been manufacturing. Although in 1980 the non-manufacturing segment of the County's labor force surpassed that of manufacturing, the manufacture of durable goods has remained the largest component of either category for the past five years. The diversity of the local economy has resulted in employment levels that do not respond as rapidly to national trends as in the past.