

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2010

**Prepared by
Winnebago County Finance Office**

**Mark D. Olson, CPA
Director of Finance**

County of Winnebago, Illinois

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Introductory Section





COUNTY OF WINNEBAGO

FINANCE DEPARTMENT

County Administration Building
404 Elm Street, Room 520
Rockford, Illinois 61101

March 21, 2011

MARK D. OLSON, CPA
Director of Finance
Phone (815) 319-4057
Fax (815) 319-4051

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, 2010. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

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

For terms beginning December 1st, 2010 voters in Winnebago County elected a separate Board of Commissioners for the Forest Preserve District. As a result the County is no longer financially accountable and able to impose its will on the District for fiscal year 2011. However, the Forest Preserve will continue to utilize certain Winnebago County services such as accounting and human resources.

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, two debt service funds, four 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.

2011 Economic Condition and Outlook

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 for the area has continued to struggle. Local unemployment has been at a high level due to economic factors impacting manufacturing concerns and the building trades. Commercial development has fallen from previous levels due to economic conditions and availability of credit. Single-family housing starts have been dismal due to credit availability and the impact of foreclosures on the real estate market.

DATA REGARDING MAJOR INDUSTRIES AFFECTING THE LOCAL ECONOMY

The economic downturn has impacted many businesses in the area. Fortunately, the Belvidere Chrysler Plant, which is located adjacent to Winnebago County, added a second and third shift. They also started a 638,000 square foot body shop addition to the Plant in the summer of 2010. The Belvidere Assembly Plant is one of Chrysler's most productive plants due to its ability to produce numerous models at one time.

The County has continued to market itself as a distribution and logistics center. A new industrial park called "Rock 39" along Interstate 39 at the southern tip of the County has secured a new freight terminal on its site. The three area hospitals and supporting facilities continue to expand to not only serve County residents, but also residents from neighboring Counties. Advanced medical technology and procedures are available to the patients rather than having to travel out of State.

The County has been involved in promoting alternative energy through a number of projects. The Freedom Field Project, which created a Regional Alternative Energy Center of Excellence, opened in September 2010. The County hosted the International Bio Energy Days Conference to further enhance its role in alternative energy.

Retail development has maintained a steady presence in the area, even though the economic downturn has impacted certain outlets. Development along Illinois Route 173 in Machesney Park has continued. A full interchange at the Illinois Toll Road (90) and Route 173 was completed in 2007.

Ongoing and Future Projects

With the continuing economic downturn, the County's financial position has declined slightly over the previous year. The main operating fund, the General Fund, reflected a reduction of \$556,000. This reduction was due to shortfalls in State Income Taxes and Charges for Services, with certain increases in Intergovernmental Revenues partially offsetting the reductions. The 1% Public Safety Sales Tax Fund experienced an increase in Fund Balance of \$489,000. This was due to a slight increase in revenues and a significant reduction in Personnel expenses.

The County has been reducing expenditures in all areas through a variety of methods. An Early Retirement Program was implemented during the year, budgeted positions were not filled, and the Courts closed early on Fridays, which also reduced Personnel costs. The County also reduced non-personnel expenses by reducing budgets and eliminating Capital. Fiscal Year 2011 will continue to be a challenge due to the economy.

The focus of County Board Chairman, Scott H. Christiansen, has been on economic development and the resulting creation of jobs or sustaining jobs in the area. Road infrastructure by the County has opened up areas for development. The County is also waiting for dollars from the State of Illinois Capital Plan. Under this Plan, the County local municipalities and other organizations are anticipating upwards of \$400 million dollars in projects over the course of the Plan. The State passed the Plan in June 2009, however, ongoing litigation has delayed selling the Bonds.

The County has been very active in the various economic organizations and on individual projects. The County receives a "Host Fee" from a local landfill, which provides upwards of \$2.5 million in revenue annually. The County continues to utilize those dollars for economic development projects, renewable energy projects, and enhancing manufacturing in the area through training.

The main focus on the Criminal Justice Departments this year has been the implementation of the Court and Case Management System. The new system went live in November 2010. The system is fully integrated and will create efficiencies in the Courtroom, the individual Criminal Justice offices, and the Police agencies. Over the next year the Departments will continue to refine and enhance the information that will be available from the system.

Financial Policies

The County has established formalized financial policies to guide its financial operations. Some of most significant policies include:

Obtain County Board approval for amounts equal to or greater than \$20,000 for all purchases of and contracts for supplies, materials, equipment and contractual services.

Liability claim settlements under \$5,000 may be approved by the County Administrator with the concurrence of the State's Attorney. Claim settlements between \$5,000 and \$10,000 require approval from the County Administrator, the State's Attorney and the Finance Committee. Claim settlements in excess of \$10,000 must be approved by the County Board.

Require that all bank deposits be collateralized with high-quality securities having a market value of at least 100% of the underlying securities.

It is the intent of management to formalize several additional financial policies for future presentation.

Independent Audit

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 Sikich LLP.

Certificate of Achievement

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, 2009. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

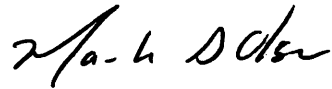
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for twenty-one years (fiscal years ended 1988 - 2003 and 2005-2009). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance 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,

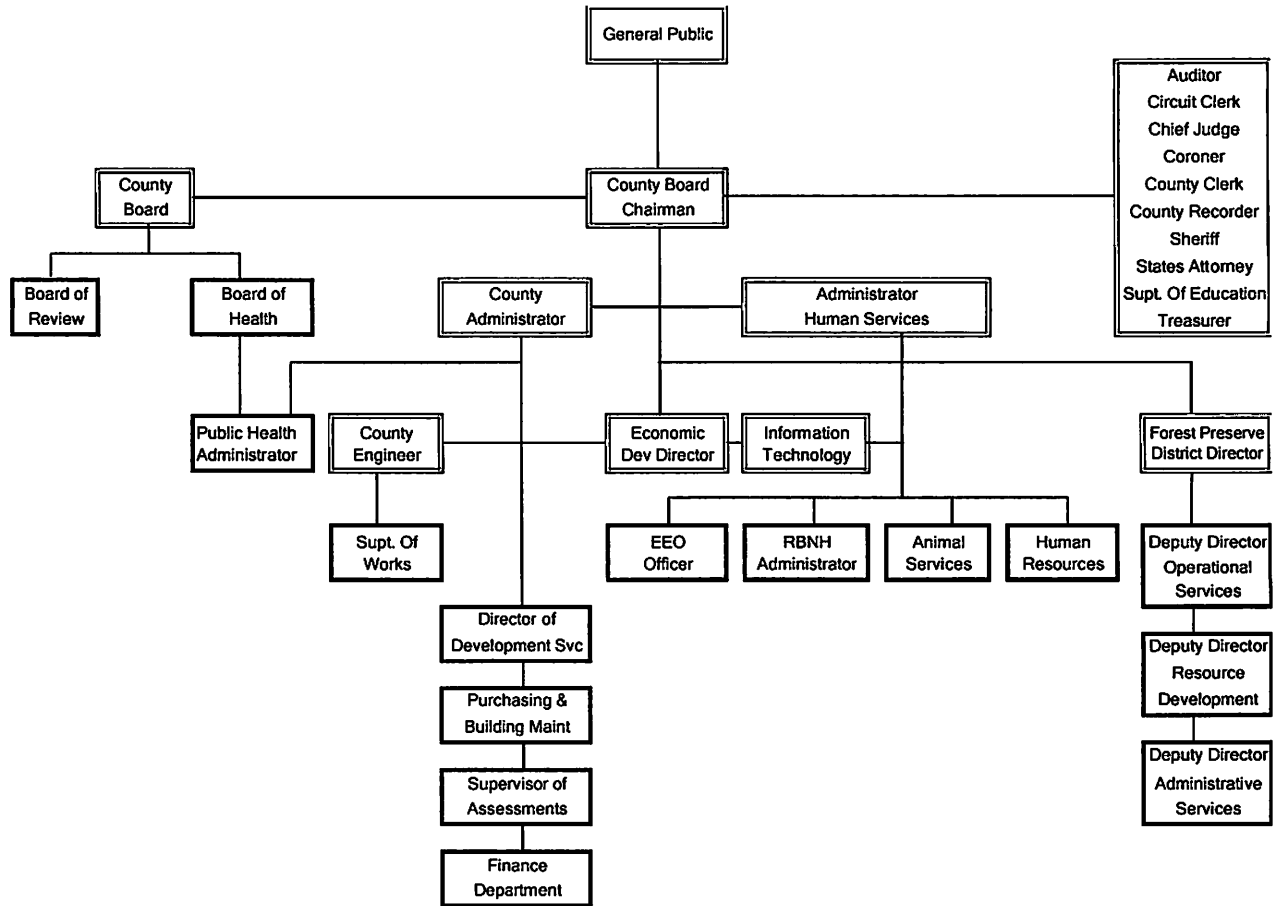
A handwritten signature in black ink, appearing to read "Mark D. Olson". The signature is written in a cursive style with a large initial "M" and "O".

Mark D. Olson, CPA
Director of Finance

County of Winnebago, Illinois

Organizational Chart

September 30, 2010



County of Winnebago, Illinois
Principal Officials
September 30, 2010

County Board Members

Douglas Aurand	Kay Mullins
Isidro Barrios	Randal Olson
Ted Biondo	Wendy Owano
George Anne Duckett	Tom Owens
John Ekberg	Melvin Paris
Dave Fiduccia	Diane Parvin
Frank Gambino	Rick Pollack
Angie Goral	Dorothy Redd
Paul Gorski	John Sweeney
Bob Hastings	Steve Schultz
Pearl Hawks	Dave Tassoni
Karen Hoffman	Fred Wescott
Bob Kinnison	L.C. Wilson
Kyle Logan	Dave Yeske

Other Elected Officials

Scott H. Christiansen, County Board Chairman
Joseph Bruscato, State's Attorney
William D. Crowley, County Auditor
Thomas A. Klein, Circuit Clerk
Janet Holmgren, Chief Judge of the Circuit Court
Margie Mullins, County Clerk
Elizabeth A. Fiduccia, County Coroner
Nancy McPherson, Recorder of Deeds
Richard A. Meyers, County Sheriff
Richard L. Fairgrievies, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

Steven M. Chapman, County Administrator
Maichle J. Bacon, Public Health Administrator
Joseph Vanderwerff, Sr., County Engineer
Beverly J. Campion, Supervisor of Assessments
Pamela Gentner, Nursing Home Administrator
Thomas M. Kalousek, Forest District Director

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, 2009

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.



President

Executive Director

Financial Section



Independent Auditor's Report





6815 Weaver Road, Suite 100 • Rockford, Illinois 61114-8018

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, 2010, 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, 2010, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2011, 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 grants 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 and the required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by Governmental Accounting Standards Board. 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 introductory section, combining and individual nonmajor fund financial statements and schedules and the supplementary financial information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules and supplementary financial information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The information in the introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Sikich LLP

Rockford, Illinois
March 21, 2011

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2010

The management of the County of Winnebago, Illinois presents this narrative overview and analysis to facilitate both short and long-term analysis of the financial activities of the County for the fiscal year ended September 30, 2010. This Management Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions which 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, 2010, by \$262.1 million. Of this amount, \$.3 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 decreased .4% and 8.3%, respectively.
- The general revenues of governmental activities increased \$1.9 million or 1.9% over the amount reported in 2009. Program revenues were up \$1.1 million or 2.2%. During the same period governmental activities expenses decreased \$11.3 million or 7.2%.
- As of September 30, 2010, the County's governmental funds reported a combined ending fund balance of \$83.4 million, a decrease of \$5.2 million in comparison with the prior year. Approximately \$48.7 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 \$10.2 million or 19.0% of total General Fund expenditures. In comparison, the prior year unreserved fund balance was \$10.8 million or 19.6% 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 are comprised of 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.

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.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2010

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 pages 18-19 of this report.

Fund Financial Statements. A fund is a grouping of related accounts used to maintain control over resources which have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for activities where the emphasis is placed on available financial resources, rather than upon net income determination. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. Therefore, unlike government-wide financial statements, government fund financial statements focus on the acquisition and use of current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so readers may better understand the long-term impact of the government's near-term financial decisions. A reconciliation is provided to facilitate this comparison between governmental funds and government-wide financial statements.

The County maintains eighty-three 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 and the Public Safety Sales Tax 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.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2010

The County has adopted an annual appropriated budget for all of its governmental funds except the Drug Enforcement Fund, Working Cash Fund, Public Defender Grants Fund, 2002A Forest Preserve Land Acquisition Bond Fund, 2006A Justice Center Project Fund and the 2006D Capital Improvements Project Fund. 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 and the reconciliation to government-wide financial statements can be found on pages 20-23 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 government-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, health insurance and litigation settlement 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 24-27 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 28 of this report.

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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2010

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 \$262.1 million at the close of the most recent fiscal year. Net assets decreased \$2.4 million from \$264.5 million to \$262.1 million or .6% from the prior year.

Approximately 72.3% 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. 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>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Current and other assets	144,547	\$ 156,354	\$ 10,603	\$ 11,216	\$ 155,150	\$ 167,570
Capital assets	340,855	340,759	7,789	7,248	348,644	348,007
Total assets	<u>485,402</u>	<u>497,113</u>	<u>18,392</u>	<u>18,464</u>	<u>503,794</u>	<u>515,577</u>
Current liabilities	65,463	65,575	2,751	2,094	68,214	67,669
Noncurrent liabilities	172,292	182,832	1,182	596	173,474	183,428
Total liabilities	<u>237,755</u>	<u>248,407</u>	<u>3,933</u>	<u>2,690</u>	<u>241,688</u>	<u>251,097</u>
Net assets:						
Invested in capital assets, net of related debt	182,415	184,196	7,475	7,248	189,890	191,444
Restricted	71,903	71,817	-	-	71,903	71,817
Unrestricted	(6,671)	(7,307)	6,984	8,526	313	1,219
Total net assets	<u>\$ 247,647</u>	<u>\$ 248,706</u>	<u>\$ 14,459</u>	<u>\$ 15,774</u>	<u>\$ 262,106</u>	<u>\$ 264,480</u>

Net assets of the County's governmental activities decreased by .4% (\$247.6 million compared to \$248.7 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 requirements, increased by 8.71% (-\$6.7 million compared to -\$7.3 million). Restricted net assets, those restricted mainly for capital projects and special purposes such as; maintenance, construction of County roadway, and various grant related activities increased by .1% or \$.1 million. The invested in capital assets, net of related debt category decreased by \$1.8 million.

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2010

Net assets of business-type activities decreased by 8.3% in 2010. The County generally can only use these net assets to finance the continuing operations of River Bluff Nursing Home, Animal Services, Forest Preserve District golf courses and the operations of 555 North Court Street building.

Business-type net assets decreased due to a significant decline in revenues at the River Bluff Nursing Home.

County of Winnebago Change in Net Assets (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 30,781	\$ 29,592	\$ 15,296	\$ 16,638	\$ 46,077	\$ 46,230
Operating grants and contributions	16,233	12,354	-	-	16,233	12,354
Capital grants and contributions	2,419	6,431	-	-	2,419	6,431
General revenues:						
Taxes	90,897	90,557	-	-	90,897	90,557
Miscellaneous	6,839	4,161	165	105	7,004	4,266
Unrestricted investment earnings	306	1,456	-	24	306	1,480
Total revenues	<u>147,475</u>	<u>144,551</u>	<u>15,461</u>	<u>16,767</u>	<u>162,936</u>	<u>161,318</u>
Expenses:						
Government activities:						
General government	18,455	16,304	-	-	18,455	16,304
Public safety	62,513	68,143	-	-	62,513	68,143
Highway and streets	17,386	19,851	-	-	17,386	19,851
Health and welfare	19,416	21,706	-	-	19,416	21,706
Judicial	15,507	17,889	-	-	15,507	17,889
Culture and recreation	4,847	5,427	-	-	4,847	5,427
Interest on long-term debt	6,997	7,078	-	-	6,997	7,078
Nursing home	-	-	15,766	15,762	15,766	15,762
Animal services	-	-	2,290	2,250	2,290	2,250
Golf course	-	-	1,951	1,928	1,951	1,928
Court Street activities	-	-	182	-	182	-
Total expenses	<u>145,121</u>	<u>156,398</u>	<u>20,189</u>	<u>19,940</u>	<u>165,310</u>	<u>176,338</u>
Decrease in net assets before transfers	2,354	(11,847)	(4,728)	(3,173)	(2,374)	(15,020)
Transfers	(3,413)	(3,034)	3,413	3,034	-	-
Net assets, October 1	248,706	263,587	15,774	15,913	264,480	279,500
Net assets, September 30	<u>\$ 247,647</u>	<u>\$ 248,706</u>	<u>\$ 14,459</u>	<u>\$ 15,774</u>	<u>\$ 262,106</u>	<u>\$ 264,480</u>

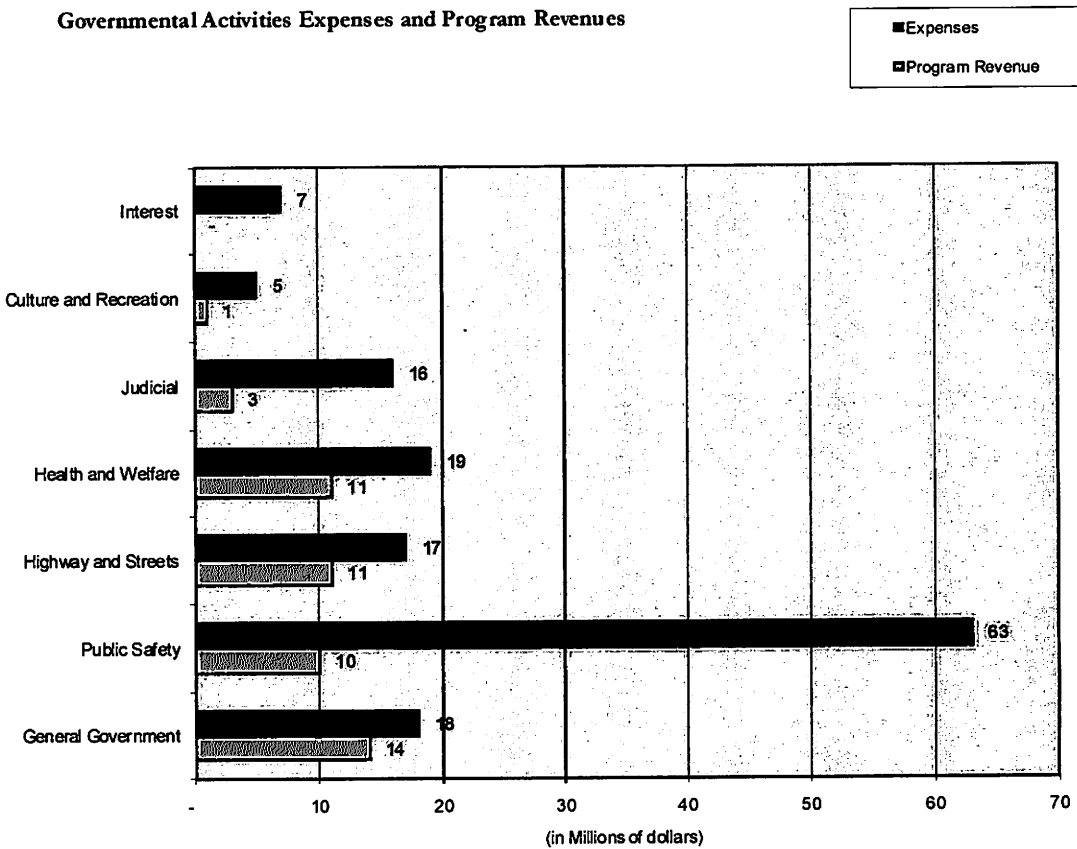
County of Winnebago, Illinois

Management's Discussion and Analysis

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- Governmental activities.** Governmental-type activities decreased the County's total net assets by \$1.0 million, thereby accounting for 45% of the decrease in total government-wide net assets.

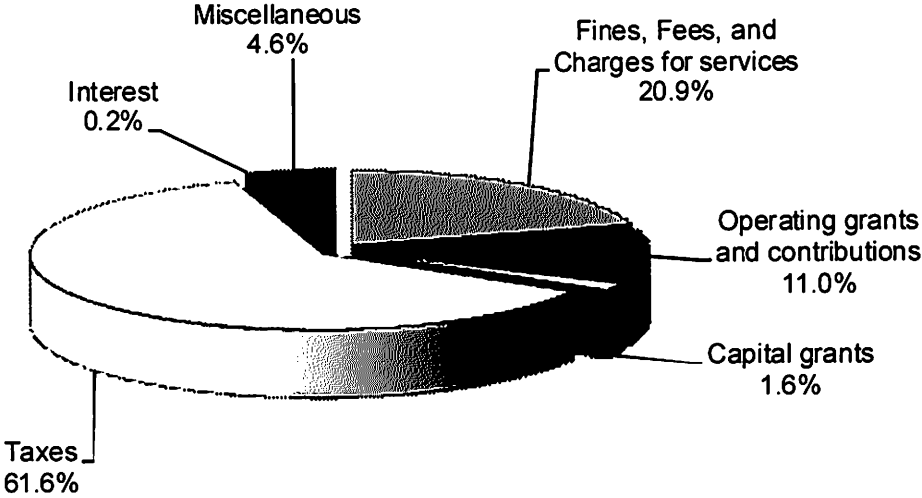
This next chart compares program revenue and expenses for the individual governmental activities for the current year. As the chart reflects, all governmental activities except highway and streets relied on general revenues to support the function.



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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



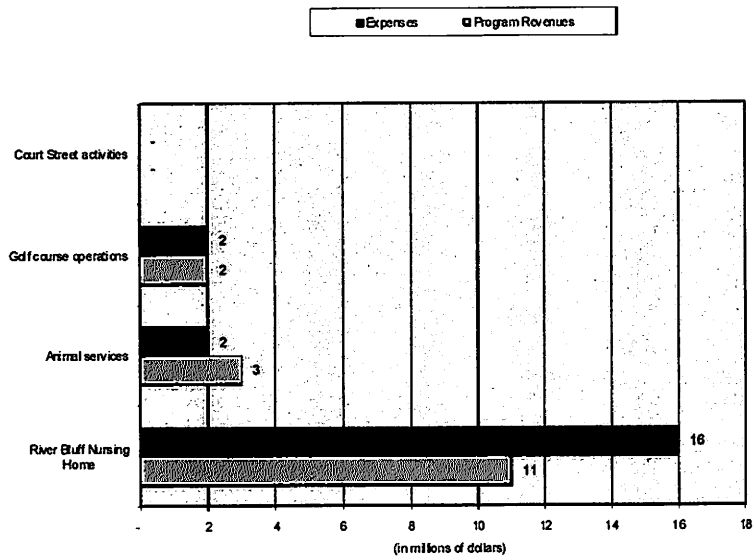
County of Winnebago, Illinois

Management's Discussion and Analysis

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Business-type activities. Business-type activities decreased the County's net assets by \$4.7 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year. Animal services generated sufficient revenues to cover current expenses; however, the nursing home relied on an operating transfer of \$3.4 million to cover current expenses.

Business-type Activities Expenses and Program Revenues



County of Winnebago, Illinois
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Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2010 amounted to \$348.6 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 .2%.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>
Land	\$ 38.9	\$ 37.9	\$ 0.8	\$ 0.8	\$ 39.7	\$ 38.7
Buildings	215.0	215.2	11.5	11.3	226.5	226.5
Improvements	6.4	6.4	2.9	2.9	9.3	9.3
Equipment	29.4	28.7	4.9	4.7	34.3	33.4
Infrastructure	150.9	149.4	-	-	150.9	149.4
Construction-in-progress	18.2	11.0	0.4	-	18.6	11.0
Subtotal	458.8	448.6	20.5	19.7	479.3	468.3
Accumulated Depreciation	(118.0)	(107.8)	(12.7)	(12.5)	(130.7)	(120.3)
Totals	\$ 340.8	\$ 340.8	\$ 7.8	\$ 7.2	\$ 348.6	\$ 348.0

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

- Several road projects
- Court and Case Management software implementation

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 45-46, Note 4D.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2010

Bonded Debt. At the end of the current fiscal year, The County had \$172.5 million in bonds outstanding versus \$164.6 million last year, an increase of 4.8%, as shown in the table below.

Outstanding Debt, at Year-end
(In Thousands)

	Governmental Activities		Business-type Activities		Totals	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
General obligation bonds	\$ 15,371	\$ 15,927	\$ -	\$ -	\$ 15,371	\$ 15,927
Alternate revenue bonds	154,026	145,289	-	-	154,026	145,289
Deferred amounts	3,084	3,411	-	-	3,084	3,411
Totals	\$ 172,481	\$ 164,627	\$ -	\$ -	\$ 172,481	\$ 164,627

During fiscal 2010 the County issued 2010C Recovery Zone Economic Development Bonds with the proceeds being used for the purchase and renovation of a building being rented to the Health Department. Additionally, the County issued 2010 Alternate Revenue debt with the proceeds being used for the payment of a tort settlement.

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

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 50-54, Note 4F.

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

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular the 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.

The General Fund reported an ending fund balance of \$10.4 million, a decrease of \$.6 million in comparison with the prior year. Total revenues increased \$2.6 million. \$4.8 million in revenue from insurance proceeds accounted for the entire increase. Excluding insurance proceeds, General Fund revenues would be \$2.2 million lower in 2010 than 2009. Total expenditures decreased \$1.2 million. Tort related expenditures produced an additional \$5.3 million in expenses in 2010 than 2009. Excluding tort related expenditures, General Fund expenditures would be \$6.5 million lower in 2010 from 2009 reflecting a significant reduction in both personnel and supplies and services expenditures.

The Public Safety Sales Tax Fund reported an ending fund balance of \$15.7 million, an increase of \$.5 million in comparison with the prior year. Total revenues increased \$.2 million. Total expenditures decreased \$1.7 million reflecting a significant reduction in personnel expenditures.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2010

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$83.4 million, a decrease of \$5.2 million in comparison with the prior year. Approximately 57.7% of this total amount (\$48.1 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 (\$14.3 million), public safety (\$15.7 million), capital projects (\$4.1 million) or has to be reserved for other purposes (\$1.1million).

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2010 and 2009.

(\$000 omitted)

<u>Revenue by Source:</u>	<u>2010</u>	<u>2009</u>	<u>% change</u>
Taxes	\$ 75,240	\$ 73,956	1.7%
Intergovernmental	38,280	40,057	-4.4%
Charges for services	22,212	22,239	-0.1%
Fines and forfeitures	1,424	1,339	6.3%
Licenses and permits	1,352	1,244	8.7%
Investment income	307	1,456	-78.9%
Miscellaneous	7,871	4,251	85.2%
	<u>\$ 146,686</u>	<u>\$ 144,542</u>	<u>1.5%</u>

County of Winnebago, Illinois

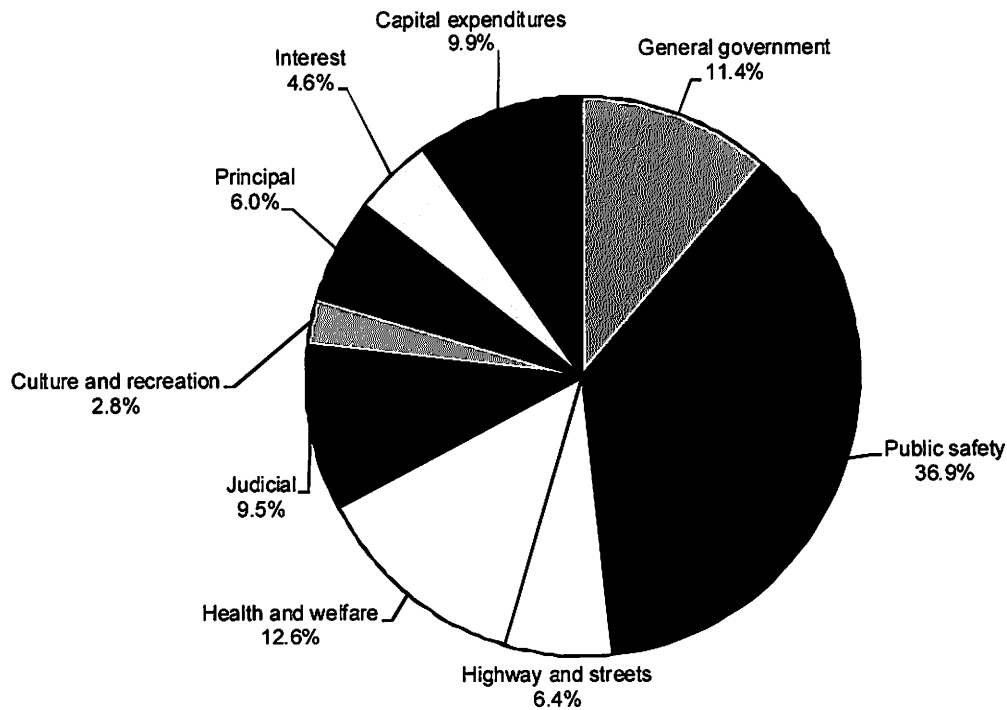
Management's Discussion and Analysis

September 30, 2010

(\$000 omitted)

<u>Expenditures by Function:</u>	<u>2010</u>	<u>2009</u>	<u>% change</u>
General government	\$ 17,421	\$ 18,459	-5.6%
Public safety	56,433	58,227	-3.1%
Highway and streets	9,764	9,750	0.1%
Health and welfare	19,348	18,132	6.7%
Judicial	14,607	14,956	-2.3%
Culture and recreation	4,249	4,443	-4.4%
Debt service:			
Principal	9,145	7,920	15.5%
Interest	6,980	7,037	-0.8%
Capital expenditures	15,078	19,005	-20.7%
	<u>\$ 153,025</u>	<u>\$ 157,929</u>	<u>-3.1%</u>

2010 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
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Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net assets decreased \$1.3 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>	<i>555 Court Street Fund</i>
Total assets	\$ 12,021	\$ 2,169	\$ 3,615	\$ 587
Net assets	8,885	1,955	3,491	128
Changes in net assets	(1,661)	224	(5)	128
Return on ending net assets	-18.7%	11.5%	-0.1%	100.0%

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 12.3% or \$6,078,189. The large increase was related to \$5.3 million in revisions budgeting for the payment of certain tort settlements and workers compensation claims. The County spent 96.7% of the final amount appropriated in the General Fund during 2010.

The revenue budget compared to actual was a positive variance of \$3.0 million. Insurance proceeds from a tort settlement produced \$4.8 million in revenue that had not been anticipated. However, certain revenues from the State of Illinois were significantly less than anticipated. For example, State of Illinois income tax allotments were \$2.0 million lower than originally anticipated. The overall net change to the fund balance was a negative \$.6 million.

Economic Factors and Next Year's Budgets and Rates. The County's 2011 Budget for the General Fund was developed based on a decrease in Revenues from the revised 2010 Projections for economy related sources. These Revenues include the Replacement Tax, Sales Taxes, Recorder Fees, and State Income Taxes. The following are major assumptions used in developing the Budget for 2011 Fiscal Year:

- Assessed Valuation, which impacts Property Tax Revenues, will decrease by 3%
- Interest rates on investments will be .5%
- Quarter Cent Sales Tax Revenues will increase by 2% over the revised 2010 amount
- State Income Tax Revenues will increase by 2%
- Health insurance costs will increase by 10.5%

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2010

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 Dave Lorenzen with the County Finance office by calling (815) 319-4055, or by writing the Winnebago County Finance Office at 404 Elm Street, Room 520, Rockford, Illinois 61101.

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2010

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Basic Financial Statements





County of Winnebago, Illinois

Statement of Net Assets

9/30/2010

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
Current assets			
Cash and cash equivalents	\$ 77,543,136	\$ 8,614,795	\$ 86,157,931
Net receivables	64,847,899	1,759,846	66,607,745
Internal balances	105,271 *	-	105,271
Due from fiduciary funds	101,165	-	101,165
Inventory	61,293	160,174	221,467
Total current assets	142,658,764	10,534,815	153,193,579
Noncurrent assets			
Long-term receivables, net	165,547	-	165,547
Capital assets not being depreciated	57,086,705	1,252,723	58,339,428
Capital assets being depreciated, net	283,768,572	6,536,772	290,305,344
Other assets	1,723,237	67,746	1,790,983
Total noncurrent assets	342,744,061	7,857,241	350,601,302
Total assets	\$ 485,402,825	\$ 18,392,056	\$ 503,794,881
Liabilities			
Current liabilities			
Accounts payable	\$ 7,269,091	\$ 1,290,283	\$ 8,559,374
Accrued salaries and benefits	1,802,109	373,035	2,175,144
Accrued interest payable	1,871,749	819,456	2,691,205
Contract retainage	637,813	-	637,813
Unearned revenue	42,130,246	-	42,130,246
Current portion of long-term liabilities	11,751,866	268,368	12,020,234
Total current liabilities	65,462,874	2,751,142	68,214,016
Noncurrent liabilities			
Bonds and capital leases	164,049,891	314,614	164,364,505
Claims and judgments	3,338,652	-	3,338,652
Compensated absences	2,661,570	410,105	3,071,675
Net pension obligation	636,149	117,933	754,082
Early retirement incentive	807,100	196,999	1,004,099
Other postemployment benefit obligation	798,593	142,047	940,640
Total noncurrent liabilities	172,291,955	1,181,698	173,473,653
Total liabilities	237,754,829	3,932,840	241,687,669
Net assets			
Invested in capital assets, net of related debt	182,415,473	7,474,881	189,890,354
Restricted for			
Capital projects	1,363,821	-	1,363,821
Debt service	14,340,154	-	14,340,154
Public safety	15,723,277	-	15,723,277
Grants and other county programs	40,268,747	-	40,268,747
Tort liability	116,784	-	116,784
Funds in trust	90,296	-	90,296
Unrestricted	(6,670,556)	6,984,335	313,779
Total net assets	\$ 247,647,996	\$ 14,459,216	\$ 262,107,212

* Internal balances have a residual balance due to the Forest Preserve District, a blended component unit, has a year end of October 31, 2010, resulting in a timing difference of interfund payables and receivables.

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

County of Winnebago, Illinois
Statement of Activities
For The Year Ended September 30, 2010

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
Primary government							
Governmental activities:							
General government	\$ 18,455,578	\$ 12,189,358	\$ 1,326,834	\$ -	\$ (4,939,386)	\$ -	\$ (4,939,386)
Public safety	62,513,492	6,345,288	3,365,043	-	(52,803,161)	-	(52,803,161)
Highway and streets	17,385,697	7,682,994	1,698,595	1,874,112	(6,129,996)	-	(6,129,996)
Health and welfare	19,416,340	1,590,773	9,578,829	-	(8,246,738)	-	(8,246,738)
Judicial	15,507,345	2,642,332	238,690	-	(12,626,323)	-	(12,626,323)
Culture and recreation	4,846,811	330,159	25,000	545,000	(3,946,652)	-	(3,946,652)
Interest on long-term liabilities	6,996,504	-	-	-	(6,996,504)	-	(6,996,504)
Total governmental activities	145,121,767	30,780,904	16,232,991	2,419,112	(95,688,760)	-	(95,688,760)
Business-type activities:							
Nursing home	15,765,513	10,835,227	-	-	-	(4,930,286)	(4,930,286)
Animal services	2,289,646	2,466,527	-	-	-	176,881	176,881
Golf Course	1,950,875	1,690,706	-	-	-	(260,169)	(260,169)
Court Street Activities	182,196	303,591	-	-	-	121,395	121,395
Total business-type activities	20,188,230	15,296,051	-	-	-	(4,892,179)	(4,892,179)
Total	\$ 165,309,997	\$ 46,076,955	\$ 16,232,991	\$ 2,419,112	\$ (95,688,760)	\$ (4,892,179)	\$ (100,580,939)
General revenues:							
Taxes:							
Property taxes					\$ 40,668,693	\$ -	\$ 40,668,693
Sales taxes					979,387	-	979,387
State income taxes					4,119,207	-	4,119,207
Quarter-cent sales tax					7,265,948	-	7,265,948
Public safety sales tax					25,880,590	-	25,880,590
Replacement taxes					4,923,413	-	4,923,413
Use tax					755,828	-	755,828
Other taxes					6,304,179	-	6,304,179
Miscellaneous					6,839,346	164,779	7,004,125
Investment income					306,961	36	306,997
Transfers					(3,413,000)	3,413,000	-
Total general revenues and transfers					94,630,552	3,577,815	98,208,367
Change in net assets					(1,058,208)	(1,314,364)	(2,372,572)
Net assets, beginning					248,706,204	15,773,580	264,479,784
Net assets - ending					\$ 247,647,996	\$ 14,459,216	\$ 262,107,212

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

County of Winnebago, Illinois

Balance Sheet

Governmental Funds

9/30/2010

	General Fund	Public Safety Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	\$ 2,154,506	\$ 10,103,353	\$ 60,841,271	\$ 73,099,130
Receivables, net	17,867,531	36,997	28,524,208	46,428,736
Receivables from other governments	6,397,224	6,456,770	5,068,738	17,922,732
Due from other funds	4,638,784	-	1,415,190	6,053,974
Due from fiduciary funds	101,165	-	-	101,165
Long-term receivables	-	-	165,547	165,547
Inventory	61,293	-	-	61,293
Total assets	\$ 31,220,503	\$ 16,597,120	\$ 96,014,954	\$ 143,832,577
Liabilities				
Accounts payable	\$ 2,205,915	\$ 553,612	3,805,154	\$ 6,564,681
Accrued payroll	963,182	320,231	491,728	1,775,141
Due to other funds	-	-	5,949,809	5,949,809
Deferred revenue	17,690,026	-	27,858,635	45,548,661
Contract retainage	-	-	637,813	637,813
Total liabilities	20,859,123	873,843	38,743,139	60,476,105
Fund balances				
Reserved for:				
Long-term receivables	-	-	165,547	165,547
Inventory	61,293	-	-	61,293
Debt service	-	-	14,340,154	14,340,154
Capital projects	-	-	4,058,858	4,058,858
Public safety	-	15,723,277	-	15,723,277
Tort liability	-	-	116,784	116,784
Funds in trust	90,296	-	-	90,296
Special purposes	-	-	671,577	671,577
Unreserved, reported in:				
General fund	10,209,791	-	-	10,209,791
Special revenue funds	-	-	37,918,895	37,918,895
Debt service	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balances	10,361,380	15,723,277	57,271,815	83,356,472
Total liabilities and fund balances	\$ 31,220,503	\$ 16,597,120	\$ 96,014,954	\$ 143,832,577

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

9/30/10

Reconciliation to Government-Wide Statement of Net Assets:

Total Governmental Fund Balances	\$ 83,356,472
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	340,855,277
Less Internal Service Funds	(436,263)
Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds.	3,418,415
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(182,676,526)
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.	3,130,621
Net Assets of Governmental Activities	<u>\$ 247,647,996</u>

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

County of Winnebago, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2010

	General Fund	Public Safety Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	\$ 23,150,758	\$ 25,739,647	\$ 26,349,542	\$ 75,239,947
Intergovernmental	11,899,572	508,556	25,872,092	38,280,220
Charges for services	8,192,805	-	14,019,199	22,212,004
Fines and forfeitures	1,280,409	-	143,288	1,423,697
Licenses and permits	516,484	-	836,044	1,352,528
Investment income	182,711	24,684	99,568	306,963
Miscellaneous	7,164,667	28,110	678,068	7,870,845
Total revenues	52,387,406	26,300,997	67,997,801	146,686,204
Expenditures				
Current:				
General government	9,490,439	-	7,930,953	17,421,392
Public safety	30,193,661	16,839,270	9,400,167	56,433,098
Highway and streets	441,691	-	9,322,397	9,764,088
Health and welfare	2,208,454	-	17,139,122	19,347,576
Judicial	10,417,606	-	4,189,159	14,606,765
Culture and recreation	-	-	4,248,590	4,248,590
Debt service:				
Principal	240,514	-	8,905,000	9,145,514
Interest	43,468	-	6,936,256	6,979,724
Capital outlay	750,675	-	14,327,076	15,077,751
Total expenditures	53,786,508	16,839,270	82,398,720	153,024,498
Excess of revenues over (under) expenditures	(1,399,102)	9,461,727	(14,400,919)	(6,338,294)
Other financing sources (uses)				
Issuance of general obligation bonds	-	-	17,000,000	17,000,000
Discount on bond issue	-	-	(103,216)	(103,216)
Transfers in	1,161,435	-	14,716,735	15,878,170
Transfers out	(318,424)	(8,972,308)	(22,300,438)	(31,591,170)
Total other financing sources (uses)	843,011	(8,972,308)	9,313,081	1,183,784
Net change in fund balances	(556,091)	489,419	(5,087,838)	(5,154,510)
Fund balances beginning of period	10,917,471	15,233,858	62,359,653	88,510,982
Fund balances, end of period	\$ 10,361,380	\$ 15,723,277	\$ 57,271,815	\$ 83,356,472

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, 2010

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ (5,154,510)

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 - Capitalized	12,847,533	
Depreciation	<u>13,278,012</u>	(430,479)

Loss on disposal of capital assets not reported in the fund statements (14,567)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds 790,358

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. (7,655,699)

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. 505,879

Internal service funds are used by management to charge the costs of Healthcare and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 12,078,774

Changes in net other post-employment benefits and net pension obligations and early retirement incentives are reported only in the statement of activities (1,177,964)

Change in Net Assets of Governmental Activities \$ (1,058,208)

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

County of Winnebago, Illinois
Balance Sheet
Proprietary Funds
September 30, 2010

	Business-Type Activities				Totals	Governmental
	River Bluff Nursing Home Fund	Animal Services Fund	Forest Preserve Golf Course Fund	555 Court Street Fund		Internal Service Funds
Assets						
Current assets						
Cash and investments	\$ 7,195,514	\$ 1,030,138	\$ 207,246	\$ 181,897	\$ 8,614,795	\$ 4,444,006
Receivables, net	1,503,273	227,986	6,503	-	1,737,762	446,020
Due from other funds	-	-	-	-	-	1,106
Receivable from other governments	-	22,084	-	-	22,084	50,411
Inventory	97,294	-	62,880	-	160,174	-
Total current assets	8,796,081	1,280,208	276,629	181,897	10,534,815	4,941,543
Noncurrent assets						
Restricted investments	67,746	-	-	-	67,746	-
Capital assets not being depreciated	265,268	1,860	580,131	405,464	1,252,723	81,420
Capital assets being depreciated, net	2,891,921	886,796	2,758,055	-	6,536,772	354,843
Total noncurrent assets	3,224,935	888,656	3,338,186	405,464	7,857,241	436,263
Total assets	\$ 12,021,016	\$ 2,168,864	\$ 3,614,815	\$ 587,361	\$ 18,392,056	\$ 5,377,806
Liabilities						
Current liabilities						
Accounts payable	\$ 1,119,453	\$ 81,698	\$ 23,314	\$ 65,818	\$ 1,290,283	\$ 704,410
Accrued salaries, wages and benefits	302,580	37,854	32,601	-	373,035	26,968
Payable to other governments	819,456	-	-	-	819,456	-
Claims payable	-	-	-	-	-	1,422,023
Current portion of long-term liabilities	162,520	17,918	9,417	78,513	268,368	14,723
Total current liabilities	2,404,009	137,470	65,332	144,331	2,751,142	2,168,124
Noncurrent liabilities						
Compensated absences	347,920	21,895	40,290	-	410,105	38,815
Net pension obligation	97,908	13,366	6,659	-	117,933	9,283
Early retirement incentive	169,599	27,400	-	-	196,999	18,000
Lease obligation	-	-	-	314,614	314,614	-
Postemployment healthcare benefits	116,772	14,007	11,268	-	142,047	12,963
Total noncurrent liabilities	732,199	76,668	58,217	314,614	1,181,698	79,061
Total liabilities	\$ 3,136,208	\$ 214,138	\$ 123,549	\$ 458,945	\$ 3,932,840	\$ 2,247,185
Net assets						
Invested in capital assets	\$ 3,157,189	\$ 888,656	\$ 3,338,186	\$ 90,850	\$ 7,474,881	\$ 436,263
Unrestricted	5,727,619	1,066,070	153,080	37,566	6,984,335	2,694,358
Total net assets	8,884,808	1,954,726	3,491,266	128,416	14,459,216	3,130,621
Total liabilities and net assets	\$ 12,021,016	\$ 2,168,864	\$ 3,614,815	\$ 587,361	\$ 18,392,056	\$ 5,377,806

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, 2010

	<i>Business-Type Activities</i>				<i>Totals</i>	<i>Governmental</i>
	<i>River Bluff</i>	<i>Animal</i>	<i>Forest Preserve</i>	<i>555</i>		<i>Internal</i>
	<i>Nursing</i>	<i>Services</i>	<i>Golf Course</i>	<i>Court Street</i>		<i>Service</i>
	<i>Home Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>		<i>Funds</i>
Operating revenues						
Charges for services	\$ 10,835,227	\$ 716,929	\$ 1,690,706	\$ 303,591	\$ 13,546,453	\$ 17,293,246
Licenses and permits	-	1,749,598	-	-	1,749,598	-
Other	106,076	46,702	4,980	7,021	164,779	138,594
Total operating revenues	10,941,303	2,513,229	1,695,686	310,612	15,460,830	17,431,840
Operating expenses						
Personnel	11,519,846	1,590,475	1,112,249	-	14,222,570	918,232
Supplies and services	3,903,050	615,178	636,305	179,701	5,334,234	16,649,501
Depreciation	342,617	83,993	202,321	-	628,931	85,333
Total operating expenses	15,765,513	2,289,646	1,950,875	179,701	20,185,735	17,653,066
Operating income (loss)	(4,824,210)	223,583	(255,189)	130,911	(4,724,905)	(221,226)
Non-operating revenues (expenses)						
Investment income	36	-	-	-	36	-
Interest expense	-	-	-	(2,495)	(2,495)	-
Net non-operating revenues (expenses)	36	-	-	(2,495)	(2,459)	-
Income (loss) before transfers	(4,824,174)	223,583	(255,189)	128,416	(4,727,364)	(221,226)
Transfers						
Transfers in	3,163,000	-	250,000	-	3,413,000	12,300,000
Net increase (decrease) in net assets	(1,661,174)	223,583	(5,189)	128,416	(1,314,364)	12,078,774
Total net assets, beginning,	10,545,982	1,731,143	3,496,455	-	15,773,580	(8,948,153)
Total net assets, end of period	\$ 8,884,808	\$ 1,954,726	\$ 3,491,266	\$ 128,416	\$ 14,459,216	\$ 3,130,621

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, 2010

	<i>Business-Type Activities</i>				<i>Totals</i>	<i>Governmental-</i>
	<i>River Bluff</i>	<i>Animal</i>	<i>Forest Preserve</i>	<i>555</i>		<i>Internal</i>
	<i>Nursing</i>	<i>Service</i>	<i>Golf Course</i>	<i>Court Street</i>		<i>Service</i>
	<i>Home Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>		<i>Funds</i>
Cash flows from operating activities:						
Cash receipts from customers and users	10,667,611	1,296,882	1,684,203	303,591	13,952,287	17,029,024
Cash receipts from licenses and permits	-	1,772,190	-	-	1,772,190	-
Cash receipts from other sources	106,076	46,702	4,980	7,022	164,780	4,750,000
Cash paid to employees	(11,233,291)	(1,536,567)	(1,097,193)	-	(13,867,051)	(884,809)
Cash paid to vendors	(3,251,271)	(576,801)	(612,571)	(113,884)	(4,554,527)	(33,311,649)
Net cash from operating activities	(3,710,875)	1,002,406	(20,581)	196,729	(2,532,321)	(12,417,434)
Cash flows from noncapital financing activities:						
Receipts from other funds	11,435,272	44,095	259,464	-	11,738,831	-
Payments to other funds	-	-	-	-	-	16,822,524
Net cash from noncapital financing activities	11,435,272	44,095	259,464	-	11,738,831	16,822,524
Cash flows from capital and related financing activities:						
Principal payments on capital lease	-	-	-	(12,337)	(12,337)	-
Interest paid on long-term debt	-	-	-	(2,495)	(2,495)	-
Capital acquisitions	(528,970)	(16,563)	(219,453)	-	(764,986)	(81,420)
Net cash from capital and related financing activities	(528,970)	(16,563)	(219,453)	(14,832)	(779,818)	(81,420)
Cash flows from investing activities:						
Interest and dividends	36	-	-	-	36	-
Net cash from investing activities	36	-	-	-	36	-
Net increase (decrease) in cash and cash equivalents	7,195,463	1,029,938	19,430	181,897	8,426,728	4,323,670
Cash and cash equivalents, beginning of period	51	200	187,816	-	188,067	120,336
Cash and cash equivalents, end of period	7,195,514	1,030,138	207,246	181,897	8,614,795	4,444,006

(Continued)

County of Winnebago, Illinois
 Statements of Cash Flows (Continued)
 Proprietary Funds
 For The Year Ended September 30, 2010

	<i>Business-Type Activities</i>				<i>Totals</i>	<i>Governmental-</i>
	<i>River Bluff Nursing</i>	<i>Animal Service</i>	<i>Forest Preserve Golf Course</i>	<i>555 Court Street</i>		<i>Internal Service</i>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities						
Operating income (loss)	(4,824,210)	223,583	(255,189)	130,911	(4,724,905)	(221,226)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:						
Depreciation and amortization	342,617	83,993	202,321	-	628,931	85,333
Changes in assets and liabilities:						
Decrease in due from other governmental units and agencies	-	579,953	-	-	579,953	12,243
(Increase) decrease in receivables, net	90,593	22,592	(6,503)	-	106,682	4,334,941
Decrease in inventory	1,075	-	26,387	-	27,462	-
Increase (decrease) in accounts payable	650,704	38,377	(2,653)	65,818	752,246	85,571
Increase in accrued payroll	14,495	45,324	848	-	60,667	3,321
Increase (decrease) in compensated absences payable	(105,486)	(9,181)	4,208	-	(110,459)	22,264
Decrease in payables to other governments	(258,209)	-	-	-	(258,209)	-
Increase in net pension obligation	97,908	13,366	6,659	-	117,933	9,283
Increase in early retirement incentive	167,546	-	-	-	167,546	(4,651)
Increase in other postemployment benefit obligation	112,092	4,399	3,341	-	119,832	3,206
Decrease in claims payable	-	-	-	-	-	(16,747,719)
Net cash from operating activities	(3,710,875)	1,002,406	(20,581)	196,729	(2,532,321)	(12,417,434)

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

County of Winnebago, Illinois

Statement of Fiduciary Net Assets

September 30, 2010

	<i>Agency Funds</i>
Assets	
Cash	\$ 10,861,088
Investments	5,035,960
Accrued interest on investments	30,948
Other receivables	154,805
Total assets	\$ 16,082,801
Liabilities	
Accounts payable	\$ 61,772
Due to taxing districts	7,075,996
Due to other governmental units and agencies	3,056,218
Due to others	5,888,815
Total liabilities	\$ 16,082,801

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

Notes to Financial Statements



County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the County of Winnebago, Illinois conform to accounting principles generally accepted in the United States of America as applicable to governmental units.

A. Reporting Entity

This report includes all of the funds of the County of Winnebago, Illinois. The reporting entity for the County consists of the County of Winnebago, Illinois (County) which is governed by a 28-member elected board and its component unit, the Winnebago County Forest Preserve District (District).

A legally separate tax exempt organization should be reported as a component unit if the elected officials of the primary government are financially accountable for the organizations. The primary government is financially accountable for organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board if the primary government must approve the organization's budget, tax levies, rates and charges, or issuance of bonded debt.

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that they are legally separate from the government. The County has no discretely presented component units. The County has one blended component unit as discussed below.

Blended Component Unit

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 unit as the governing board of the County is the same as that of the District.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

For terms beginning December 1st, 2010 voters in Winnebago County elected a separate Board of Commissioners for the Forest Preserve District. As a result, the District will not be included in the County's reporting entity as a blended component unit for fiscal year 2011.

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, 2010 fiscal year and consist of four special revenue funds, two debt service funds, four 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.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured by a fund. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

Government-wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are accounted for using an economic resource measurement focus, whereby all assets and liabilities are included in the respective Statements of Net Assets. The increases and decreases in those net assets are presented in the government-wide Statement of Activities and in the proprietary fund Statements of Revenues, Expenses and Changes in Net Assets. These statements use the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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 fiscal year-ends between the County and the District creates an imbalance of \$105,271 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 within the proprietary fund Statement of Revenues, Expenses and Changes in 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 Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's).

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

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 revenue sources are considered to be measurable and available only when cash is received.

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

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.

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 based upon the determination of net income. The following are the County's major proprietary funds:

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

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, fees and intergovernmental sources.

Forest Preserve 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.

555 North Court Operations Fund

The 555 North Court Operations Fund is used to account for the operations, of the County's 555 Court Street property. Revenues are provided primarily by rental of the property.

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, health insurance and dental programs and litigation settlement.

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:

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

- (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 (Business-Type Activities)

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

Capital Assets

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment, and other tangible assets purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Infrastructure capital assets are purchased or acquired with an original cost of \$50,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at 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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

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, compensatory time, and vested sick leave balances for County employees. Vacation, compensatory time, 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 and compensatory time 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.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

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.

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 - consists 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. None of the County's restricted net assets is a result of enabling legislation adopted by the County (portion of restricted for public safety)

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.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

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 are recognized as receivable in the year that they attach as an enforceable lien and are levied. Funds utilizing the modified accrual basis of accounting treat property taxes receivable as deferred revenue until the measurable and available criteria have been met (the year intended to finance and collected within 60 days after year end). On the accrual basis, property taxes are recognized as revenue in the year intended to finance, regardless of when collected.

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

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, 2010

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

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 \$182,676,526 difference are as follows:

Bonds payable	\$ 169,396,926
Plus: Issue premium amortized against interest expense	3,535,055
Less: Deferred charge on refunding (to be amortized over life of debt)	(450,875)
Less: Deferred charge on issue costs (to be amortized over life of debt)	(1,723,237)
Installment note	669,204
Accrued interest payable	1,871,749
Net pension obligation	626,866
Early retirement incentive	1,206,300
Claims and judgments	3,566,629
Compensated absences	3,192,279
Net other postemployment benefit obligation	<u>785,630</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets-governmental activities	<u>\$ 182,676,526</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 include 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, 2010

An 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 (\$7,655,699) difference are as follows:

Debt issued or incurred:	
Issuance of general obligation bonds (Alternate revenue)	(17,000,000)
Current year accretion on bonds	(85,407)
Discounts	103,216
Principal repayments:	
Crossover refunding	610,000
General obligation debt	8,295,000
Lease obligations	302,735
Bond Issue costs	<u>118,757</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (7,655,699)</u>

Another element of that reconciliation states “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$505,879 difference are as follows:

Compensated absences	(47,742)
Claims and judgments	547,215
Accrued interest	(69,864)
Amortization of deferred charge on refunding	(40,518)
Amortization of issuance costs	(147,328)
Amortization of bond premium/discount	<u>264,116</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 505,879</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net assets as of September 30, 2010:

Special Revenue Funds:

Rental Housing Fee	\$	(21,152)
Public Health Grants Fund		(211,581)
Children's Advocacy Project Fund		(82,174)
State's Attorney Grant Fund		(9,135)
Probation Grants Fund		(259,055)
Public Defender Grants Fund		(31,549)

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

Note 4 - Detailed Notes on All Funds

A. Deposits and Investments

Interest Rate Risk

The County does not have a policy regarding interest rate risk.

Credit Risk

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

The County does not have a specific policy regarding credit risk, but its investment policy restricts the County to invest in investments that maintain credit risk to a minimum.

The County invests in the State Treasurer's investment pool which was rated AAA by Standard and Poor's as of June 30, 2010.

Concentration of Credit Risk

The County does not have a policy that addresses concentration of credit risk.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2010

Custodial Credit Risk

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

The County's policy on custodial credit risk is that deposits cannot exceed 65% of a financial institutions capital and surplus.

The Treasurer's policy required all time deposits and other interest-bearing deposits to have collateral equal to at least 110% of the amount of the deposit not covered by Federal deposit insurance. Securities eligible to be pledged as collateral are U.S Treasury and agency obligations.

Obligations pledged to secure deposit must be delivered to the appointed custodian of the County. Prior to placing the deposit, and on a daily basis thereafter, the Treasurer determines that the collateral has a market value adequate to secure the deposit. During the year ended September 30, 2010, 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.

As of September 30, 2010 the County's investments consist of certificates of deposit and the following investments:

Investment Types		
Illinois Funds, Money Market *	\$	9,193
Maximum Insured Now Account **		20,909,491
Money market****		16,069,210
Money market*****		503,657
Illinois Public Investment Savings ***		9,998,373
Illinois Public Investment Savings*****		1,500,000
Total	\$	48,989,924

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 cannot be assigned to these investments. At September 30, 2010 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. The credit quality rating of this Pool is AAAM (According to the Illinois Funds, June 30, 2010 audited financial statements.) The Winnebago County Forest Preserve portion is \$810 at October 31, 2010.
- ** Represents a Negotiable Order of Withdrawal account, an interest-earning bank account with which the County is permitted to write drafts against money held on deposit.
- *** Represents a Money Market account. Cost approximates fair value.
- **** Represents Winnebago County Forest Preserve Money Market accounts. Cost approximates fair value.

The investments listed in the above table have maturities of less than one year.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

B. 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:

<i>Governmental - Type</i>			
	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Nonmajor Governmental Funds</i>
Receivables			
Real Estate taxes	\$ 17,393,345	\$ -	\$ 27,423,111
Accounts and other	636,896	36,997	1,364,463
<hr/>			
Gross receivables	18,030,241	36,997	28,787,574
Allowance for un- collectible accounts	(162,710)	-	(263,366)
<hr/>			
Net, total receivable	\$ 17,867,531	\$ 36,997	\$ 28,524,208

<i>Business - Type</i>						
	<i>River Bluff Nursing Home</i>	<i>Animal Services Fund</i>	<i>Forest Preserve Golf Course Fund</i>	<i>Internal Service Funds</i>		<i>Total</i>
Receivables						
Real estate taxes	\$ -	\$ -	\$ -	\$ -		\$ 44,816,456
Accounts and other	2,009,069	227,986	6,503	446,020		4,727,934
<hr/>						
Gross receivables	2,009,069	227,986	6,503	446,020		49,544,390
Allowance for un- collectible accounts	(505,796)	-	-	-		(931,872)
<hr/>						
Net, total receivable	\$ 1,503,273	\$ 227,986	\$ 6,503	\$ 446,020		\$ 48,612,518
<hr/>						
Due from other governments:						
General Fund						\$ 6,397,224
Public Safety Sales Tax Fund						6,456,770
Other Governmental Funds						5,068,738
Animal Services Fund						22,084
Internal Service Funds						50,411
<hr/>						
						\$ 66,607,745

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

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:

<i>Fund by Type</i>	<i>Unavailable</i>	<i>Unearned</i>	<i>Total</i>
Property taxes receivable:			
General	\$ -	\$ 16,108,290	\$ 16,108,290
Other governmental funds	-	26,073,211	26,073,211
Other governmental units			
General	1,530,808	50,928	1,581,736
Other governmental funds	1,295,582	489,842	1,785,424
Total deferred revenue	\$ 2,826,390	\$ 42,722,271	\$ 45,548,661

C. 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 six loans to several corporations ranging from \$10,000 to \$95,000 with interest from three to six percent per annum with maturities ranging from December 2010 through February 2016. The remaining amount due to the County under these agreements is \$165,547 at September 30, 2010.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

D. Capital Assets

Capital asset activity for governmental activities at September 30, 2010 is as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 37,927,831	\$ 957,704	\$ -	\$ -	\$ 38,885,535
Construction in progress	10,984,041	11,295,350	-	(4,078,221)	18,201,170
Total capital assets, not being depreciated	48,911,872	12,253,054	-	(4,078,221)	57,086,705
Capital assets, being depreciated:					
Buildings and improvements	215,259,395	116,656	(411,729)	-	214,964,322
Land improvements	6,408,252	69,224	-	-	6,477,476
Machinery, equipment and furniture	28,651,871	962,656	(2,774,978)	2,598,454	29,438,003
Infrastructure	149,366,583	72,362	-	1,479,767	150,918,712
Total capital assets, being depreciated	399,686,101	1,220,898	(3,186,707)	4,078,221	401,798,513
Accumulated depreciation for:					
Buildings and improvements	(41,510,012)	(5,902,759)	411,729	-	(47,001,042)
Land improvements	(2,155,613)	(181,848)	-	-	(2,337,461)
Machinery, equipment and furniture	(18,779,849)	(2,139,869)	2,760,413	-	(18,159,305)
Infrastructure	(45,393,264)	(5,138,869)	-	-	(50,532,133)
Total accumulated depreciation	(107,838,738)	(13,363,345)	3,172,142	-	(118,029,941)
Total capital assets, being depreciated, net	291,847,363	(12,142,447)	(14,565)	4,078,221	283,768,572
Governmental activities capital assets, net	\$ 340,759,235	\$ 110,607	\$ (14,565)	\$ -	\$ 340,855,277

Capital asset activity for the business-type activities at September 30, 2010 is as follows:

Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 847,259	\$ -	\$ -	\$ -	\$ 847,259
Construction in progress	76,777	405,464	-	(76,777)	405,464
Total capital assets, not being depreciated	924,036	405,464	-	(76,777)	1,252,723
Capital assets, being depreciated:					
Buildings and improvements	11,290,662	563,672	(442,291)	76,777	11,488,820
Land improvements	2,811,793	-	-	-	2,811,793
Machinery, equipment and furniture	4,739,868	201,311	-	-	4,941,179
Total capital assets, being depreciated	18,842,323	764,983	(442,291)	76,777	19,241,792
Accumulated depreciation for:					
Buildings and improvements	(7,559,434)	(386,898)	442,291	-	(7,504,041)
Land improvements	(889,988)	(65,064)	-	-	(955,052)
Machinery, equipment and furniture	(4,068,958)	(176,969)	-	-	(4,245,927)
Total accumulated depreciation	(12,518,380)	(628,931)	442,291	-	(12,705,020)
Total capital assets, being depreciated, net	6,323,943	136,052	-	76,777	6,536,772
Business-type activities capital assets, net	\$ 7,247,979	\$ 541,516	\$ -	\$ -	\$ 7,789,495

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2010 as follows:

	<i>Expense</i>
<hr/>	
Governmental activities:	
General government	\$ 1,110,306
Public safety	5,346,775
Highways and streets, including depreciation of general infrastructure assets	5,647,871
Health and welfare	106,475
Judicial	514,590
Culture and recreation	551,995
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	85,333
<hr/>	
Total depreciation expense - governmental activities	\$ 13,363,345
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Business-type activities:	
Nursing home	\$ 342,617
Animal services	83,993
Golf course operations	202,321
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Total depreciation expense - business-type activities	\$ 628,931
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County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Construction Commitments

The County has active construction projects as of September 30, 2010. 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>
Pecatonica Prairie Path	94-00267-00-BT	\$ 119,039
East Side Connection	03-00341-01-PV	1,528,202
Beltline Bridges over Kishwaukee & BR	04-00343-00-BR	256,418
Bell School Rd (Newburg to Walton)	04-00360-00-PV	578,680
Riverside/I90	05-00380-00-BR	456,763
Total		\$ 2,939,102

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

E. Interfund Receivable, Payables and Transfers

The composition of interfund balances as of September 30, 2010, is as follows:

Receivable Fund	Payable Fund	Detail	Amount
General Fund	Non-major government funds	Interfund cash advances	\$ 4,638,784
General Fund	Fiduciary Funds	Interfund cash advances	\$ 101,165
Non-major government funds	Non-major government funds	Interfund cash advances	\$ 1,415,190

The \$105,271 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.

Interfund transfers for the year ended September 30, 2010 are as follows:

Fund	Transfer In	Transfer Out
General Fund	\$ 1,161,435	\$ 318,424
Public Safety Sales Tax Fund	-	8,972,308
River Bluff Nursing Home Fund	3,163,000	-
Nonmajor Governmental Funds	14,716,735	22,300,438
Internal Service Funds	12,300,000	-
Forest Preserve Golf Course Fund	250,000	-
Total	\$ 31,591,170	\$ 31,591,170

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

The purposes of interfund transfers are as follows:

- \$1,161,435 transferred from other funds to the General Fund. This amount relates to a) operating subsidy \$222,000 from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development, b) \$378,000 transfer from the Probation Fee Fund (a nonmajor governmental fund) to reimburse the General Fund for certain expenses related to probationers, c) routine transfer of the excess collections from the Geographic Systems Information Fund (a nonmajor governmental fund) in the amount of \$552,921, and d) \$8,514 transfer from the 2006D Capital Improvement Project Fund representing the residual unused fund balance. The transfers will not be repaid.
- \$3,163,000 transferred from other funds to the River Bluff Nursing Home Fund. The amount relates to the routine transfer of property tax receipts from the River Bluff Nursing Home Operations Fund (nonmajor governmental fund). The transfers will not be repaid.
- \$14,716,735 transferred from other funds to Nonmajor governmental funds. The amounts relates to:
 - a) Routine transfer of \$8,972,308 from the Public Safety Sales Tax Fund, \$28,000 from the General Fund, \$290,000 from the County Highway Fund (a nonmajor governmental fund), \$98,325 from the Geographic Information System Fund (a nonmajor governmental fund), \$1,275,914 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,275,914 from the Motor Fuel Tax Fund (a nonmajor governmental fund), \$487,694 for the 9-1-1 Operations Fund (a nonmajor governmental fund), \$800,000 from the Toll Bridge Revenue Fund (a nonmajor governmental fund), \$50,000 from the Document Storage Fee Fund (a nonmajor governmental fund), \$517,000 from the Court Automation Fee Fund (a nonmajor governmental fund), to various nonmajor Debt Service Funds for the payment of debt service on certain general obligation and alternate revenue bonds.
 - b) \$50,000 operating subsidy to the Historical Museum Fund (a nonmajor governmental fund) from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development.
 - c) \$123,032 transfer from the Geographic Information System Fund (a nonmajor governmental fund) to the Geographic Information System Operations Fund (a nonmajor governmental fund) for payment of the County share of the cost of operating the Winnebago County Geographic Information System.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

- d) \$290,424 operating subsidy from the General Fund in the amount of \$90,000 to the Sheriff's Department Grant Fund (a nonmajor governmental fund), \$157,186 to the State's Attorney Grant Fund (a nonmajor governmental fund) and \$43,238 to the Probation Grants Fund (a nonmajor governmental fund).
 - e) \$360,000 from the Recorders Document Fee Fund (a nonmajor governmental fund) to the Geographic Information System Fund (a nonmajor governmental fund). This transfer reimbursed the Geographic Information System Fund for receipts that were being deposited into the Recorders Document Fee Fund in prior years.
 - f) \$16,795 from the 2007A Federal Aid Match Project Fund (a nonmajor governmental fund) and \$16,121 from the 2007B Motor Fuel Project Fund (a nonmajor governmental fund) to the County Highway Fund (a nonmajor governmental fund) for reimbursement of prior year expenditures in the County Highway Fund more appropriately charged to the 2007A Federal Aid Match Project Fund and the 2007B Motor Fuel Tax Project Fund.
 - g) \$65,208 transferred from the 2002B Forest Preserve Land Acquisition Bond Fund (a nonmajor governmental fund) to the 2002A Forest Preserve Land Acquisition Bond Fund (a nonmajor governmental fund) for reimbursement of a bond payment expended from the 2002A Forest Preserve Land Acquisition Bond Fund that should have been expended from the 2002B Forest Preserve Land Acquisition Bond Fund.
- \$12,300,000 transferred from other funds to the Internal Service Funds relate to:
 - a) \$12,250,000 transferred from the 2010A Tort Project Fund for reimbursement of payment of litigation settlement
 - b) \$50,000 transferred from the Document Storage Fee Fund (a nonmajor governmental fund) to the Central Services Fund for reimbursement of certain equipment and personnel expenditures. The transfers will not be repaid.
 - \$250,000 transferred from the Forest Preserve Operations Fund (a nonmajor governmental fund) to the Forest Preserve Golf Course Fund for the purchase of certain capital items. The transfer will not be repaid.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

F. 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:

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities					
2006C Limited General Obligation Bonds *	\$ 583,985	4.65 - 4.80%	12/30/2025	706,174	-
2006D General Obligation Debt Certificates	10,000,000	3.75 - 4.25%	12/01/2026	8,955,000	375,000
2008 General Obligation Debt Certificates	2,675,000	2.80 - 3.85%	12/30/2018	2,635,000	40,000
Governmental activities - refunding					
2002A Limited General Obligation Refunding Bonds *	3,114,150	4.25 - 5.35%	12/30/2021	3,074,405	215,000
Total general obligation bonds				\$ 15,370,579	\$ 630,000

* Represents Capital Appreciation Bonds

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>
2011	\$ 630,000	\$ 570,531
2012	665,000	544,734
2013	800,000	514,676
2014	1,030,000	478,681
2015	1,075,000	438,176
2016 - 2020	5,620,000	1,713,469
2021 - 2025	4,049,498	1,208,511
2026 - 2029	1,537,930	257,633
	\$ 15,407,428	\$ 5,726,411
Less future accretion on bonds	(36,849)	-
	\$ 15,370,579	\$ 5,726,411

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

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. Alternate revenue bonds have been issued for both governmental and business-type activities. During fiscal 2010, the County issued \$13,000,000 in Alternate Revenue Source Bonds to pay the costs of a liability settlement and \$4,000,000 in Alternate Revenue Source Bonds to pay the cost of general capital developments.

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities					
2001 Geographic Information System Fee Alternative Revenue Bonds	800,000	4.4 - 4.5%	12/30/2011	185,000	90,000
2002 Capital Project Sales Tax Alternative Revenue Capital Appreciation Bonds *	2,073,433	2.62 - 4.52%	12/30/2012	771,347	310,000
2003D State Tax Alternative Revenue Bonds	1,340,000	3.9 - 4.4%	12/30/2015	1,035,000	160,000
2003E Public Safety Sales Tax Alternative Revenue Bonds	25,000,000	4.0 - 4.5%	12/30/2017	7,000,000	-
2004A Matching Tax and Motor Fuel Tax Alternative Revenue Sources	10,000,000	3.0 - 4.25%	12/30/2022	9,420,000	290,000
2004B 9-1-1 Surcharge Alternative Revenue Sources	4,400,000	3.15 - 4.00%	12/30/2019	4,080,000	330,000
2005A Public Safety Sales Alternative Revenue Sources	40,000,000	5.0%	12/30/2024	31,000,000	1,285,000
2006A Public Safety Sales Tax Alternative Revenue Sources	44,000,000	4.0 - 5.0%	12/30/2024	37,310,000	3,275,000
2006B Matching Aid and Motor Fuel Tax Alternative Revenue Sources	10,000,000	4.0 - 4.5%	12/30/2022	8,945,000	230,000
2006C State Income Tax Alternative Revenue Sources	3,500,000	4.0 - 4.5%	12/30/2024	3,100,000	145,000
2007A Matching Tax and Motor Fuel Tax Alternative Revenue Sources	8,000,000	4.0 - 5.0%	12/30/2022	7,130,000	460,000
2009A Court Automation Alternative Revenue Sources	5,100,000	3.0 - 4.0%	12/30/2018	4,645,000	435,000
2010 Tort Funding Bonds Alternative Revenue Sources	13,000,000	4.0 - 5.0%	12/30/2029	13,000,000	-
2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds	4,000,000	1.0 - 5.125%	12/30/2029	4,000,000	-
				\$ 131,621,347	\$ 7,010,000

(continued)

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities - refunding					
1996 Toll Bridge Refunding Alternative Revenue	\$ 6,225,000	5.1 - 5.2%	12/30/2010	\$ 1,005,000	\$ 1,005,000
1999A Motor Fuel Refunding Alternative Revenue	3,070,000	3.9 - 4.125%	12/30/2013	865,000	205,000
1999B Motor Fuel Refunding Alternative Revenue	3,070,000	3.9 - 4.125%	12/30/2013	865,000	205,000
2003B Motor Fuel and Toll Bridge Refunding Alternative Revenue	1,945,000	1.60 - 3.10%	12/30/2012	1,030,000	-
2006E Public Safety Sales Tax Refunding Alternative Revenue	18,765,000	4.00 - 4.5%	12/30/2022	18,640,000	55,000
				\$ 22,405,000	\$ 1,470,000
Total Governmental activities - Alternative revenue debt				\$ 154,026,347	\$ 8,480,000

* Represents Capital Appreciation Bonds

Alternate revenue bond debt service requirements to maturity are as follows:

<i>September 30,</i>	<i>Governmental Activities</i>	
	<i>Principal</i>	<i>Interest</i>
2011	8,382,871	6,916,465
2012	8,513,762	6,426,251
2013	9,223,450	6,044,757
2014	9,336,883	5,594,063
2015	9,415,000	5,204,821
2016 - 2020	51,895,000	19,427,198
2021 - 2025	51,400,000	7,421,876
2025 - 2030	5,945,000	769,541
		\$ 154,111,966
Less future accretion on bonds		(85,619)
		\$ 154,026,347
		\$ 57,804,972

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

The County has outstanding bonds with remaining pledges of revenue outstanding. The schedule of pledged revenue is detailed below:

<i>Debt Issue</i>	<i>Pledge Source</i>	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated % of Pledged Revenue
1996	Toll Bridge Revenue	\$ 1,031,130	12/30/2010	\$ 778,857	\$ 1,093,396	140.4%
1999A	Motor Fuel Taxes	937,594	12/30/2013	4,836,631	234,063	4.8%
1999B	Federal Aid Matching Property Taxes	937,594	12/30/2013	1,967,358	234,063	11.9%
2001	Geographic Information System Fees	193,438	12/30/2011	414,586	100,350	24.2%
2002	Sales Tax	1,136,883	12/30/2012	7,265,948	310,000	4.3%
2003B	Toll Bridge Revenue	1,092,925	12/30/2012	778,857	31,410	4.0%
2003D	State Income Tax	1,170,681	12/30/2015	4,103,293	201,060	4.9%
2003E	Public Safety Sales Tax	8,348,500	12/30/2022	25,880,590	294,000	1.1%
2004A	Federal Aid Matching Property Taxes and Motor Fuel Tax	12,404,816	12/30/2022	6,803,989	636,838	9.4%
2004B	9-1-1 Landline Surcharges	4,945,034	12/30/2019	1,732,246	482,134	27.8%
2005A	Public Safety Sales Tax	43,832,750	12/30/2024	25,880,590	3,600,000	13.9%
2006A	Public Safety Sales Tax	51,356,131	12/30/2024	25,880,590	4,209,388	16.3%
2006B	Federal Aid Matching Property Taxes and Motor Fuel Tax	12,025,453	12/30/2022	6,803,989	630,806	9.3%
2006C	State Income Tax	4,264,100	12/30/2024	4,103,293	280,400	6.8%
2006E	Public Safety Sales Tax	26,988,910	12/30/2022	25,880,590	845,945	3.3%
2007A	Federal Aid Matching Property Taxes and Motor Fuel Tax	9,415,750	12/30/2022	6,803,989	769,700	11.3%
2009A	Court Automation, Document Storage Fees	5,452,363	12/30/2018	1,616,042	671,601	41.6%
2010A	Tort Property Tax Revenues	20,447,453	12/30/2029	768,529	-	0.0%
2010C	Lease Revenue on Property	5,935,432	12/30/2029	303,591	-	0.0%

Capital Leases

During fiscal 2010 the County entered into two capital leases for vehicles and heating and air units. The interest rates for the leases are 2.70% and 4.29%, respectively.

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

	<i>Governmental Activities</i>
<hr/>	
Asset:	
Equipment	\$ 1,138,929
Construction in progress	405,464
Less: accumulated depreciation	172,044
<hr/>	
	\$ 1,372,349
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County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

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

September 30,	2009 Vehicle Lease	2009 Equipment Lease	2010 Equipment Lease	Total
2011	\$ 266,558	\$ 62,222	88,993	\$ 417,773
2012	222,131	62,222	88,993	\$ 373,346
2013	-	62,222	88,993	\$ 151,215
2014	-	20,741	88,993	\$ 109,734
2015	-	-	74,162	\$ 74,162
Total minimum lease payments	488,689	207,407	430,134	1,126,230
Amount representing interest	12,418	14,474	37,007	63,899
Present value of minimum lease payments	\$ 476,271	192,933	393,127	\$ 1,062,331

Changes in Long-Term Liabilities

Long-term liabilities for the year ended September 30, 2010 were as follows:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due within One Year</i>
Governmental activities:					
Bonds payable:					
General obligation*	\$ 15,927,428	\$ 53,151	\$ (610,000)	\$ 15,370,579	\$ 630,000
Alternate revenue**	145,289,091	17,032,256	(8,295,000)	154,026,347	8,382,871
Add/(Subtract) deferred amounts:					
For issuance	3,902,387	(103,216)	(264,116)	3,535,055	(264,116)
On refunding	(491,393)	-	40,518	(450,875)	40,518
Total bonds payable	164,627,513	16,982,191	(9,128,598)	172,481,106	8,789,273
2009 Vehicle Lease	726,298	-	(250,027)	476,271	256,286
2009 Equipment Lease	245,642	-	(52,709)	192,933	54,860
Claims and judgments	22,283,586	252,281	(17,547,215)	4,988,652	1,650,000
Compensated absences	3,175,811	3,245,817	(3,175,811)	3,245,817	584,247
Early retirement incentives	886,001	534,300	(196,001)	1,224,300	417,200
Net pension obligation	-	636,149	-	636,149	-
Net other postemployment benefit obligations	587,239	211,354	-	798,593	-
Governmental activities long-term liabilities	\$ 192,532,090	\$ 21,862,092	\$ (30,350,361)	\$ 184,043,821	\$ 11,751,866
Business-type activities:					
2010 Equipment Lease	-	405,464	(12,337)	393,127	78,513
Compensated absences	505,099	505,960	(505,099)	505,960	95,855
Early retirement incentives	113,253	207,746	(30,000)	290,999	94,000
Net pension obligation	-	117,933	-	117,933	-
Net other postemployment obligations	103,535	38,512	-	142,047	-
Business-type activities long-term liabilities	\$ 721,887	\$ 1,275,615	\$ (547,436)	\$ 1,450,066	\$ 268,368

* Principal accretion on capital appreciation bonds of \$53,151 shown as an addition.

** Principal accretion included in additions is \$32,256.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

G. 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, 2010 is \$5,676,897.

H. Tax Anticipation Warrants

During the year the County issued short-term tax anticipation warrants to accommodate cash flow shortfalls during the year. The entire amount of these warrants was retired prior to year end. Short-term debt activity for the year ended September 30, 2010 was as follows:

Tax anticipation warrants	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>
Tax anticipation warrants	\$ -	\$ 6,262,000	\$ (6,262,000)	\$ -

I. Funds Initiated during Fiscal Year 2010

The following funds were initiated during the year ended September 30, 2010:

Debt Service Funds

2010A Tort Bond Fund

Capital Project Funds

2010A Tort Project Fund

2010C 555 N. Court Project Fund

Enterprise Funds

555 N. Court Operations Fund

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

I. 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 \$400,000 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.

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 estimable. This liability is the County's best estimate based on available information.

The revenues and expenditures relating to the County's claims and judgments are accounted for in the General Fund and the Litigation Settlement 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, 2010</i>	<i>September 30, 2009</i>
Unpaid claims at beginning of year	\$ 21,113,843	\$ 8,960,757
Incurred claims (including IBNRs)	7,550,056	19,787,473
Claims Paid	(24,847,270)	(7,634,387)
Unpaid claims at end of year	\$ 3,816,629	\$ 21,113,843

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Health Care Coverage

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

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

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

	<i>September 30, 2010</i>	<i>September 30, 2009</i>
Unpaid claims at beginning of year	\$ 1,169,743	\$ 1,004,174
Incurred claims (including IBNRs)	11,082,760	9,372,089
Claims Paid	(11,080,480)	(9,206,520)
Unpaid claims at end of year	\$ 1,172,023	\$ 1,169,743

J. Contingencies

Grantor Agencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds.

Pending Litigation & Subsequent Events

There are various other lawsuits pending or threatened against the County of Winnebago, Illinois. The outcome and eventual liability of the County, if any, in these cases is not known at this time.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

K. Retirement Plans

Defined Benefit Pension Plan

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

Plan Descriptions

Illinois Municipal Retirement Fund - County

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer rate for calendar year 2009 was 7.95% of covered payroll.

Elected County Officials Personnel

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to 8 years, 4% for each year after 8 yrs up to 12 yrs, and 5% thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer rate for calendar year 2009 was 57.43% of covered payroll.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Illinois Municipal Retirement Fund - Forest Preserve District

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer rate for calendar year 2009 was 9.03% of covered payroll.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next 10 years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statute. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer rate for calendar year 2009 was 20.05% of covered payroll.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Defined Benefit Pension Plan (Continued)

Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Actuarial valuation date	12/31/2007	12/31/2007	12/31/2007	12/31/2007
Actuarial cost method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method	Entry Age Actuarial Cost Method
Asset valuation method	5 yr Smoothed Market Value	5 yr Smoothed Market Value	5 yr Smoothed Market Value	5 yr Smoothed Market Value
Amortization method	Level Percentage of Projected Payroll On a Closed Basis	Level Percentage of Projected Payroll On a Closed Basis	Level Percentage of Projected Payroll On a Closed Basis	Level Percentage of Projected Payroll On a Closed Basis
Amortization period	23 Years	23 Years	23 Years	23 Years

Significant actuarial assumptions:

a) Rate of return on present and future assets	7.50%	7.50%	7.50%	7.50%
b) Projected salary increase attributable to inflation	4.00%	4.00%	4.00%	4.00%
c) Additional projected salary increases - seniority/merit	0.4% to 10.00%	0.4% to 10.00%	0.4% to 10.00%	0.4% to 10.00%
d) Post retirement benefit increases	3.00%	3.00%	3.00%	3.00%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Defined Benefit Pension Plan (Continued)

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

	Fiscal Year Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Annual pension cost (APC)	2010	\$ 4,881,135	\$ 257,808	\$ 2,054,414	\$ 458,366
	2009	4,307,803	223,373	1,956,621	361,330
	2008	4,503,519	246,068	2,068,527	311,840
Actual contribution	2010	\$ 4,292,961	\$ 231,821	\$ 1,971,468	\$ 401,391
	2009	4,307,803	223,373	1,956,621	361,330
	2008	4,503,519	246,068	2,068,527	311,840
Percentage of APC contributed	2010	88.0%	89.9%	96.0%	87.6%
	2009	100%	100%	100%	100%
	2008	100%	100%	100%	100%
Net pension obligation	2010	\$ 588,174	\$ 25,987	\$ 82,946	\$ 56,975
	2009	-	-	-	-
	2008	-	-	-	-

The net pension obligation was calculated as follows:

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Annual required contribution	\$ 4,881,135	\$ 257,808	\$ 2,054,414	\$ 458,366
Interest on net pension obligation	-	-	-	-
Adjustment to annual required contribution	-	-	-	-
Annual pension cost	4,881,135	257,808	2,054,414	458,366
Contribution made	4,292,961	231,821	1,971,468	401,391
Increase in net pension obligation	588,174	25,987	82,946	56,975
Net pension obligation, beginning of year	-	-	-	-
Net pension obligation, end of year	\$ 588,174	\$ 25,987	\$ 82,946	\$ 56,975

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Defined Benefit Pension Plan (Continued)

Funded Status

The funded status of the plans as of September 30, 2010 is based on actuarial valuations performed as of December 31, 2009 for IMRF (County and WCFPD) ECO and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

	Illinois Municipal Retirement (County)	Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Actuarial accrued liability (AAL)	\$ 116,643,446	\$ 8,762,557	\$ 43,049,821	\$ 2,784,400
Actuarial value of plan assets	\$ 93,777,094	\$ 6,803,995	\$ 23,632,711	\$ (1,199,294)
Unfunded Actuarial accrued liability (UAAL)	\$ 22,866,352	\$ 1,958,562	\$ 19,417,110	\$ 3,983,694
Funded ratio (actuarial value of plan assets/AAL)	80.40%	77.65%	54.90%	(43.07%)
Covered payroll (active plan members)	\$ 55,130,092	\$ 2,537,865	\$ 9,990,430	\$ 680,177
UAAL as a percentage of covered payroll	41.48%	77.17%	194.36%	585.68%

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

Other Post-Employment Benefits (OPEB)

Plan Description

In addition to providing pension benefits, the County and the WCFPD are required by Illinois Compiled Statutes (ILCS) to provide certain health care benefits for retired employees. Substantially all of the County's and the WCFPD's employees may become eligible for those benefits if they reach normal retirement age while working for the County or the WCFPD and retire through IMRF. Retiree participants electing those benefits are required to contribute \$514 to \$530 monthly for single and spousal coverage and \$1,308 to \$1,397 for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. There is an explicit subsidy per employee of \$4,751.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Benefits Provided

The County and the WCFPD provide continued health insurance coverage at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the County's or the WCFPD's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the County's insurance provider.

Membership

At September 30, 2010, membership consisted of:

	County	WCFPD
Retirees and beneficiaries		
currently receiving benefits	67	5
Terminated employees entitled to		
benefits but not yet receiving them	-	-
Active employees	1380	43
TOTAL	1447	48
 Participating employers	 1	 1

Funding Policy

The County and the WCFPD are not required to and currently do not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

Annual OPEB Costs and Net OPEB Obligation

The County and the WCFPD first had an actuarial valuation performed for the plan as of September 30, 2008 to determine the funded status of the plan as of that date as well as the employer's annual required contributions (ARC) for the fiscal year ended September 30, 2009. The County's annual OPEB cost (expense) was \$567,267 for the year ended September 30, 2010. The WCFPD's annual OPEB cost (expense) was \$24,695 for the year ended October 31, 2010. The County's and the WCFPD's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 was as follows (information for 2007 is not available as an actuarial valuation was performed for the first time as of September 30, 2008):

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Other Post-Employment Benefits (OPEB) (Continued)

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Increase (decrease) in net OPEB obligation
County	September 30, 2010	\$ 567,267	\$ 323,089	57.0%	\$ 244,178
WCFPD	October 31, 2010	24,695	19,006	77.0%	5,689
County	September 30, 2009	\$ 621,149	\$ 241,822	38.9%	\$ 379,327
WCFPD	October 31, 2009	26,147	12,313	47.1%	13,834
County	September 30, 2008	\$ 625,225	\$ 344,044	55.0%	\$ 281,181
WCFPD	October 31, 2008	26,214	9,783	37.3%	16,431

The net OPEB obligation as of September 30 and October 31, 2010, was calculated as follows:

	County	WCFPD
Annual required contribution	\$ 556,234	\$ 24,216
Interest on net OPEB obligation	33,098	1,441
Adjustment to annual required contribution	(22,065)	(962)
Annual OPEB cost	567,267	24,695
Contributions made	323,089	19,006
Increase in net OPEB obligation	244,178	5,689
Net OPEB obligation beginning of year	660,508	30,265
NET OPEB OBLIGATION END OF YEAR	\$ 904,686	\$ 35,954

Funded Status and Funding Progress - The funded status of the plan as of September 30, 2010, was as follows:

	County	WCFPD
Actuarial accrued liability (AAL)	\$ 4,434,201	\$ 340,220
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	4,434,201	340,220
Funded ratio (actuarial value of plan assets/AAL)	0%	0%
Covered payroll (active plan members)	61,399,800	2,118,686
UAAL as a percentage of covered payroll	7.22%	16.06%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2010

Other Post-Employment Benefits (OPEB) (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the September 30, 2010 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County and the WCFPD has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a open basis. The remaining amortization period at September 30, 2010 was 30 years.



Required Supplementary Information





County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For The Year Ended September 30, 2010

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes				
Property, net	\$ 14,446,000	\$ 14,446,000	\$ 14,460,095	\$ 14,095
Sales tax	963,000	963,000	979,387	16,387
Quarter-cent sales tax	7,143,000	7,143,000	6,955,448	(187,552)
Use tax	846,000	846,000	755,828	(90,172)
Total taxes	23,398,000	23,398,000	23,150,758	(247,242)
Intergovernmental				
State income tax allotments	4,963,000	4,963,000	2,935,094	(2,027,906)
Replacement tax allotments	1,975,000	1,975,000	1,944,869	(30,131)
Other	6,164,000	6,164,000	7,019,609	855,609
Total intergovernmental	13,102,000	13,102,000	11,899,572	(1,202,428)
Other				
Charges for services	4,874,000	4,874,000	8,192,805	3,318,805
Fines and forfeitures	5,435,000	5,435,000	1,280,409	(4,154,591)
Licenses and permits	466,000	466,000	516,484	50,484
Investment income	265,000	265,000	182,711	(82,289)
Other	1,802,000	1,802,000	7,164,667	5,362,667
Total other	12,842,000	12,842,000	17,337,076	4,495,076
Total revenues	\$ 49,342,000	\$ 49,342,000	\$ 52,387,406	\$ 3,045,406

(Continued)

See independent auditor's report.

County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Continued)
General Fund
For The Year Ended, September 30, 2010

	<u>Budget</u>		<u>Actual</u>	<i>Variance with Final Budget Positive (Negative)</i>
	<u>Original</u>	<u>Final</u>		
Expenditures, current				
General government	\$ 10,179,626	\$ 9,960,680	\$ 9,490,439	\$ 470,241
Public safety	28,359,249	30,811,107	30,193,661	617,446
Highways and streets	174,539	438,889	441,691	(2,802)
Health and welfare	872,693	2,194,443	2,208,454	(14,011)
Judicial	9,318,916	10,842,466	10,417,606	424,860
Total expenditures, current	48,905,023	54,247,585	52,751,851	1,495,734
Debt Service				
Principal	241,000	241,000	240,514	486
Interest	26,000	43,424	43,468	(44)
Capital outlay	368,564	1,086,767	750,675	336,092
Total expenditures	49,540,587	55,618,776	53,786,508	1,832,268
Excess of revenues over (under) expenditures	(198,587)	(6,276,776)	(1,399,102)	4,877,674
Other financing sources (uses)				
Transfers in	-	843,000	1,161,435	2,004,435
Transfers out	(200,424)	(290,424)	(318,424)	(28,000)
Total other financing sources (uses)	(200,424)	552,576	843,011	1,976,435
Net change in fund balance	(399,011)	(5,724,200)	(556,091)	6,854,109
Fund balance, beginning of period			10,917,471	
Fund balance, end of period			\$ 10,361,380	

See independent auditor's report.

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, 2010

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 26,000,000	\$ 26,000,000	\$ 25,739,647	\$ (260,353)
Intergovernmental revenues	325,000	325,000	508,556	183,556
Investment income	70,000	70,000	24,684	(45,316)
Other	-	-	28,110	28,110
Total revenues	26,395,000	26,395,000	26,300,997	(94,003)
Expenditures, current				
Public Safety				
Personnel	12,172,867	11,993,450	11,683,157	310,293
Supplies and services	5,125,910	5,256,960	5,156,113	100,847
Total expenditures, current	17,298,777	17,250,410	16,839,270	411,140
Capital outlay	-	-	-	-
Total expenditures	17,298,777	17,250,410	16,839,270	411,140
Excess of revenues over expenditures	9,096,223	9,144,590	9,461,727	317,137
Other financing uses				
Transfer in	-	-	-	-
Transfer out	-	-	(8,972,308)	(8,972,308)
Total other financing sources (uses)	-	-	(8,972,308)	(8,972,308)
Net change in fund balance	9,096,223	9,144,590	489,419	(8,655,171)
Fund balance, beginning of period			15,233,858	
Fund balance, end of period			\$ 15,723,277	

See independent auditor's report.

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

September 30, 2010

County - ECO

Actuarial Valuation Date	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)
12/31/09	\$ (1,199,294)	\$ 2,784,400	\$ 3,983,694	-43.07%	\$ 680,177	585.68%
12/31/08	(2,009,252)	2,482,782	4,492,034	-80.93%	712,748	630.24%
12/31/07	243,492	3,597,012	3,353,520	6.77%	694,445	482.91%
12/31/06	2,078,044	4,959,681	2,881,637	41.90%	713,071	404.12%
12/31/05	1,701,285	4,848,685	3,147,400	35.09%	707,293	444.99%
12/31/04	1,610,064	4,859,244	3,249,180	33.13%	722,390	449.78%

County Regular Plan

Actuarial Valuation Date	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)
12/31/09	\$ 93,777,094	\$ 116,643,446	\$ 22,866,352	80.40%	55,130,092	41.48%
12/31/08	88,679,302	107,006,355	18,327,053	82.87%	56,205,777	32.61%
12/31/07	111,536,522	107,857,770	(3,678,752)	103.41%	51,905,185	0.00%
12/31/06	100,690,101	98,332,898	(2,357,203)	102.40%	44,654,435	0.00%
12/31/05	93,147,414	89,264,948	(3,882,466)	104.35%	39,306,754	0.00%
12/31/04	85,901,542	83,338,173	(2,563,369)	103.08%	37,420,602	-6.85%

Sheriff's Law Enforcement Personnel Plan (SLEP)

Actuarial Valuation Date	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)
12/31/09	\$ 23,632,711	\$ 43,049,821	\$ 19,417,110	54.90%	\$ 9,990,430	194.36%
12/31/08	20,852,893	40,135,800	19,282,907	51.96%	10,315,831	186.93%
12/31/07	26,390,989	38,451,206	12,060,217	68.64%	9,264,425	130.18%
12/31/06	24,589,134	36,635,854	12,046,720	67.12%	8,742,690	137.79%
12/31/05	23,430,333	32,002,452	8,572,119	73.21%	7,707,916	111.21%
12/31/04	21,943,114	28,294,431	6,351,317	77.55%	7,405,219	85.77%

Blended Component Unit Plan - Winnebago County Forest Preserve

Actuarial Valuation Date	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)
12/31/09	\$ 6,803,995	\$ 8,762,557	\$ 1,958,562	77.65%	\$ 2,537,865	77.17%
12/31/08	6,971,156	8,208,515	1,237,359	84.93%	2,469,836	50.10%
12/31/07	7,289,474	7,526,685	237,211	96.85%	2,376,154	9.98%
12/31/06	6,405,384	6,629,777	224,393	96.62%	2,210,891	10.15%
12/31/05	5,660,014	5,903,107	243,093	95.88%	2,122,156	11.46%
12/31/04	5,022,145	5,385,663	363,518	93.25%	2,100,998	17.30%

Information as of December 31, 2010 was not available at the time of printing.

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

September 30, 2010

County - ECO

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2010	\$ 458,366	\$ 401,391	87.6%	\$ 56,975
2009	361,330	361,330	100%	-
2008	311,840	311,840	100%	-
2007	302,569	302,569	100%	-
2006	330,009	330,009	100%	-
2005	326,769	326,769	100%	-

County Regular Plan

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2010	\$ 4,881,135	\$ 4,292,961	88.0%	\$ 588,174
2009	4,307,803	4,307,803	100%	-
2008	4,503,519	4,503,519	100%	-
2007	4,110,891	4,110,891	100%	-
2006	3,728,645	3,728,645	100%	-
2005	3,118,846	3,118,846	100%	-

Sheriff's Law Enforcement Personnel Plan (SLEP)

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2010	\$ 2,054,414	\$ 1,971,468	96.0%	\$ 82,946
2009	1,956,621	1,956,621	100%	-
2008	2,068,527	2,068,527	100%	-
2007	1,720,114	1,720,114	100%	-
2006	1,626,140	1,626,140	100%	-
2005	1,250,224	1,250,224	100%	-

Blended Component Unit Plan - Winnebago County Forest Preserve

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2010	\$ 257,808	\$ 231,821	89.9%	\$ 25,987
2009	223,373	223,373	100%	-
2008	246,068	246,068	100%	-
2007	218,368	218,368	100%	-
2006	216,667	216,667	100%	-
2005	185,689	185,689	100%	-

See independent auditor's report.

County of Winnebago, Illinois
Other Post-Employment Benefit Plan
Required Supplementary Information - Analysis of Funding Progress

September 30, 2010

County

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets (a)</i>	<i>Actuarial Accrued Liability (AAL) ---Entry Age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded Ratio (a/b)</i>	<i>Covered Payroll (c)</i>	<i>UAAL as a Percentage of Covered Payroll ((b-a)/c)</i>
9/30/10	\$ -	\$ 4,434,201	\$ 4,434,201	0.00%	65,800,699	6.74%
9/30/09	-	5,365,141	5,365,141	0.00%	65,437,521	8.20%
9/30/08	-	6,131,610	6,131,610	0.00%	67,145,355	9.13%

Winnebago County Forest Preserve District

<i>Actuarial Valuation Date</i>	<i>Actuarial Value of Assets (a)</i>	<i>Actuarial Accrued Liability (AAL) ---Entry Age (b)</i>	<i>Unfunded AAL (UAAL) (b-a)</i>	<i>Funded Ratio (a/b)</i>	<i>Covered Payroll (c)</i>	<i>UAAL as a Percentage of Covered Payroll ((b-a)/c)</i>
9/30/10	\$ -	\$ 340,220	\$ 340,220	0.00%	2,537,865	13.41%
9/30/09	-	392,830	392,830	0.00%	2,229,421	17.62%
9/30/08	-	341,723	341,723	0.00%	2,211,156	15.45%

See independent auditor's report.

County of Winnebago, Illinois
Other Post-Employment Benefit Plan
Required Supplementary Information - Employer Contributions

September 30, 2010

County

<i>Actuarial Valuation Date</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>Percentage of ARC Contributed</i>
2009	\$ 323,089	\$ 556,234	58.09%
2008	241,822	621,149	38.93%
2007	344,044	625,225	55.03%

Winnebago County Forest Preserve District

<i>Actuarial Valuation Date</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>Percentage of ARC Contributed</i>
2009	\$ 19,006	\$ 24,216	78.49%
2008	12,313	26,147	47.09%
2007	9,783	26,214	37.32%

See independent auditor's report.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2010

Note 1 - Budgetary Basis of Accounting

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

- Drug Enforcement Fund,
- Public Defender Grants Fund,
- Court and Case Management Debt Service Fund,
- 2002A Forest Preserve Land Acquisition Bond Fund,
- 2010 A Tort Bond Fund
- 2006A Justice Center Project Fund,
- 2006D Capital Improvements Project Fund
- 2006C Motor Fuel Tax Project Fund

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.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2010

Note 2 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2010:

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund			
<i>General government function</i>			
Tort liability			
Supplies and services	\$ 1,650,074	\$ 1,660,723	\$ (10,649)
<i>Public Safety</i>			
Sheriff's office			
Supplies and services	1,215,151	1,303,502	(88,351)
Installment not related activities			
Debt service	43,424	43,468	(44)
Tort liability			
Supplies and services	3,039,610	3,059,226	(19,616)
<i>Highways and Streets</i>			
Tort liability			
Supplies and services	434,230	437,032	(2,802)
<i>Health and Welfare</i>			
Tort liability			
Supplies and services	2,171,150	2,185,161	(14,011)
<i>Judicial</i>			
Circuit court			
Supplies and services	569,191	574,192	(5,001)
Tort liability			
Supplies and services	1,389,536	1,398,503	(8,967)
Sheriff's Department Grants Fund			
Public Safety			
Personnel	90,034	119,171	(29,137)
Supplies and services	624,188	744,170	(119,982)
Forest Preserve Operations Fund			
Culture and recreation			
Tort liability	149,000	170,043	(21,043)

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2010

Note 2 - Expenditures over Appropriations (Continued):

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
Debt Services Funds			
2002B Forest Preserve Land Acquisition Fund			
Debt Service			
Principal	184,046	210,000	(25,954)
Transfers out	-	(65,208)	(65,208)
Capital Project Funds			
2007A Federal Aid Match Project Fund			
Capital outlay	956,000	1,059,496	(103,496)
2007B Motor Fuel Tax Project Fund			
Capital outlay	1,084,000	1,187,000	(103,000)
Court and Case Management Project Fund			
General government			
Personnel	318,958	319,652	(694)
2008 Siren Project Fund			
General government			
Supplies and services	-	12	(12)
Capital outlay	109,000	154,821	(45,809)
Forest Preserve Land Acquisition Fund			
Capital outlay	60,000	100,000	(40,000)
Enterprise Funds			
River Bluff Nursing Home Fund			
Operating			
Personnel	11,419,914	11,519,846	(99,932)
Animal Services Fund			
Operating			
Personnel	1,579,480	1,590,475	(10,995)
555 N. Court Operations Fund			
Operating			
Supplies and services	119,585	179,701	(60,116)
Internal Service Funds			
Central Services Fund			
Personnel	891,942	918,232	(26,290)
Health Insurance Fund			
Supplies and services	14,848,000	14,980,705	(132,705)



Other Supplementary Information



**Nonmajor Governmental Funds
Combining Statements**



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

September 30, 2010

Assets	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Total</i>
Assets					
Cash and investments	\$ 37,603,826	\$ 15,142,624	\$ 7,187,011	\$ 907,810	\$ 60,841,271
Property taxes receivable, net	26,812,992	346,753	-	-	27,159,745
Accrued interest on investments	-	-	-	-	-
Other receivables	1,310,547	-	53,916	-	1,364,463
Due from other governmental units and agencies	4,808,394	-	260,344	-	5,068,738
Due from other funds	1,415,190	-	-	-	1,415,190
Notes receivable, net	165,547	-	-	-	165,547
Total assets	\$ 72,116,496	\$ 15,489,377	\$ 7,501,271	\$ 907,810	\$ 96,014,954
Liabilities and fund balances					
Liabilities					
Accounts payable	\$ 3,124,685	\$ -	\$ 445,092	\$ 235,377	3,805,154
Accrued payroll	488,359	-	3,369	-	491,728
Due to other funds	2,301,805	811,458	2,835,690	856	5,949,809
Deferred revenue	27,520,870	337,765	-	-	27,858,635
Contract retainage	479,551	-	158,262	-	637,813
Total liabilities	33,915,270	1,149,223	3,442,413	236,233	38,743,139
Fund balances:					
Reserved:					
Reserved for long-term receivables	165,547	-	-	-	165,547
Reserved for debt service	-	14,340,154	-	-	14,340,154
Reserved for capital projects	-	-	4,058,858	-	4,058,858
Reserved for tort liability	116,784	-	-	-	116,784
Unreserved	37,918,895	-	-	671,577	38,590,472
Total fund balances	38,201,226	14,340,154	4,058,858	671,577	57,271,815
Total liabilities and fund balances	\$ 72,116,496	\$ 15,489,377	\$ 7,501,271	\$ 907,810	\$ 96,014,954

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Totals</i>
Revenues					
Taxes	\$ 25,863,474	\$ 345,125	\$ 140,943	\$ -	\$ 26,349,542
Intergovernmental	22,520,092	1,478,700	1,873,300	-	25,872,092
Charges for services	14,019,199	-	-	-	14,019,199
Licenses and permits	836,044	-	-	-	836,044
Investment income	53,382	23,917	22,269	-	99,568
Fees, fines, and forfeitures	-	143,288	-	-	143,288
Miscellaneous	665,822	-	12,246	-	678,068
Total revenues	63,958,013	1,991,030	2,048,758	-	67,997,801
Expenditures, current					
General government	5,944,981	-	1,985,972	-	7,930,953
Public safety	9,400,167	-	-	-	9,400,167
Highways and streets	9,322,397	-	-	-	9,322,397
Health and welfare	17,139,122	-	-	-	17,139,122
Judicial	4,189,159	-	-	-	4,189,159
Culture and recreation	4,239,162	-	9,428	-	4,248,590
Total expenditures, current	50,234,988	-	1,995,400	-	52,230,388
Debt service					
Principal	-	8,905,000	-	-	8,905,000
Interest	4,619	6,931,637	-	-	6,936,256
Capital outlay	6,095,445	-	8,231,631	-	14,327,076
Total expenditures	56,335,052	15,836,637	10,227,031	-	82,398,720
Excess of revenues over (under) expenditures					
	7,622,961	(13,845,607)	(8,178,273)	-	(14,400,919)
Other financing sources (uses)					
Proceeds from general obligation bonds	13,000,000	-	4,000,000	-	17,000,000
Discount on bond issue	(63,951)	-	(39,265)	-	(103,216)
Transfers in	823,456	13,860,363	32,916	-	14,716,735
Transfers out	(22,226,716)	(65,208)	(8,514)	-	(22,300,438)
Total other financing sources (uses)	(8,467,211)	13,795,155	3,985,137	-	9,313,081
Net change in fund balance	(844,250)	(50,452)	(4,193,136)	-	(5,087,838)
Fund balance (deficit), beginning	39,045,476	14,390,606	8,251,994	671,577	62,359,653
Fund balance, end of period	\$ 38,201,226	\$ 14,340,154	\$ 4,058,858	\$ 671,577	\$ 57,271,815

See independent auditor's report.



County of Winnebago, Illinois

Schedule of Appropriations and Expenditures By Function and Object Class Budget and Actual Other Supplementary Information - General Fund

For The Year Ended September 30, 2010

	Personnel		Actual	Variance with Final Budget Positive (Negative)	Supplies and Services			Variance with Final Budget Positive (Negative)
	Budget				Budget			
	Original	Final			Original	Final	Actual	
General Government								
Building Maintenance	136,699	136,699	124,182	\$ 12,517	\$ 1,334,751	1,334,751	1,255,667	\$ 79,084
City Election	118,151	118,605	118,589	16	-	-	-	-
County Auditor	244,295	244,295	232,335	11,960	10,248	10,248	8,649	1,599
County Board	530,669	530,669	528,429	2,240	25,284	25,284	24,426	858
County Clerk	549,613	577,113	570,861	6,252	399,666	379,036	328,251	50,785
Finance	273,650	273,650	273,434	216	7,815	7,815	6,120	1,695
Miscellaneous County	-	-	-	-	2,090,331	684,331	489,289	195,042
Human Resources	293,423	293,423	293,163	260	21,728	21,728	15,548	6,180
Purchasing	155,719	155,719	154,627	1,092	5,165	5,165	4,054	1,111
Planning	743,342	743,342	723,298	20,044	385,774	385,774	344,910	40,864
Recorder of Deeds	480,104	535,804	534,361	1,443	30,204	24,204	21,125	3,079
Superintendent of Education	277,991	264,491	264,378	113	126,133	141,133	137,911	3,222
Supervisor of Assessment	582,688	707,413	707,406	7	118,361	117,636	113,232	4,404
Treasurer	344,824	344,824	339,178	5,646	121,842	121,842	117,721	4,121
WinCart	-	-	-	-	-	-	-	-
Information Technology	99,546	99,546	72,506	27,040	8,364	8,364	8,364	-
Tort Liability	17,702	17,702	17,702	-	645,544	1,650,074	1,660,723	(10,649)
Total General Government	4,848,416	5,043,295	4,954,449	88,846	5,331,210	4,917,385	4,535,990	381,395
Public Safety								
911 Center	1,085,490	1,090,490	1,084,124	6,366	638,239	638,239	599,669	38,570
County Jail	4,232,000	4,649,605	4,602,869	46,736	2,613,751	2,489,976	2,468,035	21,941
Chief Probation Office	2,110,097	2,152,264	2,073,105	79,159	91,065	101,441	88,285	13,156
Civil Defense	79,890	75,390	73,908	1,482	66,161	66,161	64,028	2,133
Dependent Children	-	-	-	-	469,446	469,446	326,441	143,005
Juvenile Day / Evening Reporting	182,292	182,292	177,935	4,357	21,858	21,858	15,425	6,433
Juvenile Probation	1,517,974	1,517,974	1,491,112	26,862	129,388	129,388	73,430	55,958
Public Safety Building Costs	-	-	-	-	1,099,266	1,099,266	927,634	171,632
Sheriff's Office	11,247,132	11,618,417	11,513,277	105,140	1,336,401	1,215,151	1,303,502	(88,351)
Sheriff's Merit Commission	18,715	18,715	18,715	-	2,317	2,317	1,265	1,052
Records	186,329	190,829	190,349	480	9,668	9,668	8,717	951
Installment note related activities - pr	-	-	-	-	-	-	-	-
Installment note related activities - in	-	-	-	-	-	-	-	-
Tort Liability	32,610	32,610	32,610	-	1,189,160	3,039,610	3,059,226	(19,616)
Total Public Safety	20,692,529	21,528,586	21,258,004	270,582	7,666,720	9,282,521	8,935,657	346,864
Highways and Streets								
Tort Liability	4,659	4,659	4,659	-	169,880	434,230	437,032	(2,802)
Health and Welfare								
Tort Liability	23,293	23,293	23,293	-	849,400	2,171,150	2,185,161	(14,011)
Judicial								
State's Attorney	2,874,028	2,907,028	2,906,940	88	256,673	290,673	290,620	53
Clerk of the Circuit Court	1,969,852	1,969,852	1,969,852	-	270,827	270,827	222,110	48,717
Circuit Court	193,032	259,032	248,905	10,127	547,741	569,191	574,192	(5,001)
Coroner	512,359	657,859	657,823	36	366,134	385,634	364,897	20,737
Financial Compliance	-	-	-	-	-	-	-	-
Jury Commission	127,661	127,661	116,995	10,666	188,591	531,871	200,839	331,032
Public Defender	1,386,875	1,386,875	1,377,407	9,468	66,620	81,520	73,616	7,904
Tort Liability	14,907	14,907	14,907	-	543,616	1,389,536	1,398,503	(8,967)
Total Judicial	7,078,714	7,323,214	7,292,829	30,385	2,240,202	3,519,252	3,124,777	394,475
Total Expenditures	\$ 32,647,611	\$ 33,923,047	\$ 33,533,234	\$ 389,813	\$ 16,257,412	\$ 20,324,538	\$ 19,218,617	\$ 1,105,921

See independent auditor's report.

<u>Total Expenditures, Current</u>			<u>Variance with Final Budget Positive (Negative)</u>	<u>Debt Service</u>			<u>Variance with Final Budget Positive (Negative)</u>
<u>Budget</u>				<u>Budget</u>			
<u>Original</u>	<u>Final</u>	<u>Actual</u>		<u>Original</u>	<u>Final</u>	<u>Actual</u>	
\$ 1,471,450	\$ 1,471,450	\$ 1,379,849	\$ 91,601	\$ -	-	-	\$ -
118,151	118,605	118,589	16	-	-	-	-
254,543	254,543	240,984	13,559	-	-	-	-
555,953	555,953	552,855	3,098	-	-	-	-
949,279	956,149	899,112	57,037	-	-	-	-
281,465	281,465	279,554	1,911	-	-	-	-
2,090,331	684,331	489,289	195,042	-	-	-	-
315,151	315,151	308,711	6,440	-	-	-	-
160,884	160,884	158,681	2,203	-	-	-	-
1,129,116	1,129,116	1,068,208	60,908	-	-	-	-
510,308	560,008	555,486	4,522	-	-	-	-
404,124	405,624	402,289	3,335	-	-	-	-
701,049	825,049	820,638	4,411	-	-	-	-
466,666	466,666	456,899	9,767	-	-	-	-
-	-	-	-	-	-	-	-
107,910	107,910	80,870	27,040	-	-	-	-
663,246	1,667,776	1,678,425	(10,649)	-	-	-	-
10,179,626	9,960,680	9,490,439	470,241	-	-	-	-
1,723,729	1,728,729	1,683,793	44,936	-	-	-	-
6,845,751	7,139,581	7,070,904	68,677	-	-	-	-
2,201,162	2,253,705	2,161,390	92,315	-	-	-	-
146,051	141,551	137,936	3,615	-	-	-	-
469,446	469,446	326,441	143,005	-	-	-	-
204,150	204,150	193,360	10,790	-	-	-	-
1,647,362	1,647,362	1,564,542	82,820	-	-	-	-
1,099,266	1,099,266	927,634	171,632	-	-	-	-
12,583,533	12,833,568	12,816,779	16,789	-	-	-	-
21,032	21,032	19,980	1,052	-	-	-	-
195,997	200,497	199,066	1,431	-	-	-	-
-	-	-	-	241,000	241,000	240,514	486
-	-	-	-	26,000	43,424	43,468	(44)
1,221,770	3,072,220	3,091,836	(19,616)	-	-	-	-
28,359,249	30,811,107	30,193,661	617,446	267,000	284,424	283,982	442
174,539	438,889	441,691	(2,802)	-	-	-	-
872,693	2,194,443	2,208,454	(14,011)	-	-	-	-
3,130,701	3,197,701	3,197,560	141	-	-	-	-
2,240,679	2,240,679	2,191,962	48,717	-	-	-	-
740,773	828,223	823,097	5,126	-	-	-	-
878,493	1,043,493	1,022,720	20,773	-	-	-	-
-	-	-	-	-	-	-	-
316,252	659,532	317,834	341,698	-	-	-	-
1,453,495	1,468,395	1,451,023	17,372	-	-	-	-
558,523	1,404,443	1,413,410	(8,967)	-	-	-	-
9,318,916	10,842,466	10,417,606	424,860	-	-	-	-
\$ 48,905,023	\$ 54,247,585	\$ 52,751,851	\$ 1,495,734	\$ 267,000	\$ 284,424	\$ 283,982	\$ 442

(Continued)

See independent auditor's report.

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, 2010

	Capital Outlay			Variance with Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ -	-	-	\$ -
City Election	-	-	-	-
County Auditor	-	-	-	-
County Board	-	-	-	-
County Clerk	-	-	-	-
Finance	-	-	-	-
Miscellaneous County	212,000	276,000	211,721	64,279
Human Resources	-	-	-	-
Purchasing	-	-	-	-
Planning	-	-	-	-
Recorder of Deeds	-	-	-	-
Superintendent of Education	-	-	-	-
Supervisor of Assessment	-	-	-	-
Treasurer	-	-	-	-
WinCart	-	-	-	-
Information Technology	-	-	-	-
Tort Liability	-	-	-	-
Total General Government	212,000	276,000	211,721	64,279
Public Safety				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	1,500	1,471	29
Civil Defense	-	333,333	196,553	136,780
Dependent Children	-	-	-	-
Juvenile Day / Evening Reporting	-	-	-	-
Juvenile Probation	-	-	-	-
Public Safety Building Costs	-	-	-	-
Sheriff's Office	156,564	475,934	340,930	135,004
Sheriff's Merit Commission	-	-	-	-
Records	-	-	-	-
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
Tort Liability	-	-	-	-
Total Public Safety	156,564	810,767	538,954	271,813
Highways and Streets				
Tort Liability	-	-	-	-
Health and Welfare				
Tort Liability	-	-	-	-
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Financial Compliance	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Tort Liability	-	-	-	-
Total Judicial	-	-	-	-
Total Expenditures	\$ 368,564	\$ 1,086,767	\$ 750,675	\$ 336,092

(Continued)

<i>Total Expenditures</i>			<i>Variance with</i>
<i>Budget</i>		<i>Actual</i>	<i>Final Budget</i>
<i>Original</i>	<i>Final</i>		<i>Positive</i>
			<i>(Negative)</i>
\$ 1,471,450	\$ 1,471,450	\$ 1,379,849	\$ 91,601
118,151	118,605	118,589	16
254,543	254,543	240,984	13,559
555,953	555,953	552,855	3,098
949,279	956,149	899,112	57,037
281,465	281,465	279,554	1,911
2,302,331	960,331	701,010	259,321
315,151	315,151	308,711	6,440
160,884	160,884	158,681	2,203
1,129,116	1,129,116	1,068,208	60,908
510,308	560,008	555,486	4,522
404,124	405,624	402,289	3,335
701,049	825,049	820,638	4,411
466,666	466,666	456,899	9,767
-	-	-	-
107,910	107,910	80,870	27,040
663,246	1,667,776	1,678,425	(10,649)
10,391,626	10,236,680	9,702,160	534,520
1,723,729	1,728,729	1,683,793	44,936
6,845,751	7,139,581	7,070,904	68,677
2,201,162	2,255,205	2,162,861	92,344
146,051	474,884	334,489	140,395
469,446	469,446	326,441	143,005
204,150	204,150	193,360	10,790
1,647,362	1,647,362	1,564,542	82,820
1,099,266	1,099,266	927,634	171,632
12,740,097	13,309,502	13,157,709	151,793
21,032	21,032	19,980	1,052
195,997	200,497	199,066	1,431
241,000	241,000	240,514	486
26,000	43,424	43,468	(44)
1,221,770	3,072,220	3,091,836	(19,616)
28,782,813	31,906,298	31,016,597	889,701
174,539	438,889	441,691	(2,802)
872,693	2,194,443	2,208,454	(14,011)
3,130,701	3,197,701	3,197,560	141
2,240,679	2,240,679	2,191,962	48,717
740,773	828,223	823,097	5,126
878,493	1,043,493	1,022,720	20,773
-	-	-	-
316,252	659,532	317,834	341,698
1,453,495	1,468,395	1,451,023	17,372
558,523	1,404,443	1,413,410	(8,967)
9,318,916	10,842,466	10,417,606	424,860
\$ 49,540,587	\$ 55,618,776	\$ 53,786,508	\$ 1,832,268

See independent auditor's report.



Special Revenue Funds

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.

Rental Housing Fee Fund - Used to account for the revenues and expenditures collected for each recorded real estate related document.

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.

9-1-1 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.

Host Fee Fund - Used to account for the monies received from the Host Fee. The expenditures from this fee are related to Economic Development.

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

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

Public Health Fund - Used to account for the revenues and expenditures related to the preservation of health from various revenue sources.

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 County's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund.

River Bluff Nursing Home Operations Fund - Used to account for the proceeds of the Nursing Home Operating tax approved by voters at the April 1984 and November 1989 referendums.

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.

State's Attorney Grants Fund - Used to account for a grant received from the Department of Children and Family Services. The grant provides for an Assistant State's 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 Services 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.

FEMA Passthrough Fund - Used to account for grant money received to provide services to individuals and families affected by floods in 2008

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.

County Highway Fund - Used to account for the revenues and expenditures related to miscellaneous road improvements throughout the County.

2010A Tort Project Fund - Used to account for proceeds of the 2010A bond issue. The proceeds were used for a payment of a settlement.

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, 2010

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>	<i>Court Automation Fee Fund</i>
Cash and investments	\$ 380,122	\$ 48,693	\$ 116,153	\$ 257,875	\$ 3,361
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accrued interest on investments	-	-	-	-	-
Other receivables	59,048	-	-	-	60,624
Due from other governmental units and agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 439,170	\$ 48,693	\$ 116,153	\$ 257,875	\$ 63,985
Liabilities and fund balance (deficit)					
Liabilities					
Accounts payable	\$ 2,386	\$ -	\$ 2,663	\$ 32,528	\$ -
Accrued payroll	6,835	1,318	-	2,029	6,693
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	9,221	1,318	2,663	34,557	6,693
Fund balances					
Reserved					
Reserved for long-term receivables	-	-	-	-	-
Reserved for tort liability	-	-	-	-	-
Reserved for future road projects	-	-	-	-	-
Unreserved					
Designated for tort liability	-	-	-	-	-
Unreserved	429,949	47,375	113,490	223,318	57,292
Total fund balances (deficit)	429,949	47,375	113,490	223,318	57,292
Total liabilities and fund balances (deficit)	\$ 439,170	\$ 48,693	\$ 116,153	\$ 257,875	\$ 63,985

See independent auditor's report.

<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>Rental Housing Fee Fund</i>	<i>Drug Enforcement Fund</i>	<i>9-1-1 Operations Fund</i>
\$ -	\$ 2,538	\$ 17,285	\$ 154,418	\$ 12,895	\$ 361,560	\$ 2,675,927
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62,115	60	253	12,940	-	-	65,644
-	-	-	-	-	-	513,778
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 62,115	\$ 2,598	\$ 17,538	\$ 167,358	\$ 12,895	\$ 361,560	\$ 3,255,349

\$ -	\$ 600	\$ -	\$ 10,391	\$ 34,047	\$ -	\$ 148,486
-	-	2,023	-	-	-	-
26,746	-	-	-	-	32,411	-
-	-	-	-	-	-	127,118
-	-	-	-	-	-	-
26,746	600	2,023	10,391	34,047	32,411	275,604

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
35,369	1,998	15,515	156,967	(21,152)	329,149	2,979,745
35,369	1,998	15,515	156,967	(21,152)	329,149	2,979,745
\$ 62,115	\$ 2,598	\$ 17,538	\$ 167,358	\$ 12,895	\$ 361,560	\$ 3,255,349

(Continued)

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

September 30, 2010

Assets	<i>Probation Services Fee Fund</i>	<i>Host Fee Fund</i>	<i>Neutral Site Custody Exchange Fund</i>	<i>Public Health Grants Fund</i>	<i>Public Health Fund</i>	<i>County Detention Home Fund</i>	<i>Geographic Information System Operations Fund</i>
Cash and cash equivalents	\$ 444,739	\$ 1,035,894	\$ 33,096	\$ 112,723	\$ 4,063,681	\$ 19,230	\$ 309,556
Property taxes receivable	-	-	-	-	3,281,050	1,855,107	-
Allowance for uncollectible taxes	-	-	-	-	(31,400)	(17,870)	-
Accrued interest on investments	-	-	-	-	-	-	-
Other receivables	21,406	813,553	10,352	-	80,229	-	-
Due from other governmental units and agencies	-	-	-	2,541,459	-	374,586	-
Due from other funds	-	-	-	-	1,415,190	-	-
Notes receivable, net	-	-	-	-	-	-	-
Total assets	\$ 466,145	\$ 1,849,447	\$ 43,448	\$ 2,654,182	\$ 8,808,750	\$ 2,231,053	\$ 309,556
Liabilities and fund balance (deficit)							
Liabilities							
Accounts payable	\$ 956	\$ 117,303	\$ 33,096	\$ 243,907	\$ 181,424	\$ 23,603	\$ 7,998
Accrued payroll	-	-	-	129,653	88,184	56,962	5,789
Due to other funds	-	-	-	1,415,190	-	-	-
Deferred revenue	-	-	-	1,077,013	3,188,829	2,082,785	-
Contract retainage	-	-	-	-	-	-	-
Total liabilities	956	117,303	33,096	2,865,763	3,458,437	2,163,350	13,787
Fund balance							
Reserved							
Reserved for long-term receivables	-	-	-	-	-	-	-
Reserved for tort liability	-	-	-	-	-	-	-
Reserved for future road projects	-	-	-	-	-	-	-
Unreserved							
Designated for tort liability	-	-	-	-	-	-	-
Unreserved	465,189	1,732,144	10,352	(211,581)	5,350,313	67,703	295,769
Total fund balance (deficit)	465,189	1,732,144	10,352	(211,581)	5,350,313	67,703	295,769
Total liabilities and fund balance (deficit)	\$ 466,145	\$ 1,849,447	\$ 43,448	\$ 2,654,182	\$ 8,808,750	\$ 2,231,053	\$ 309,556

See independent auditor's report.

<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>
\$ -	\$ 41,225	\$ -	\$ 1,275,173	\$ 3,480,950	\$ 5,208,419
-	112,625	196,147	380,555	2,114,237	-
-	(1,080)	(1,880)	(3,650)	(20,270)	-
-	-	-	-	-	-
-	-	2,058	-	-	28,732
-	-	37,151	10,646	49,464	935,094
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ 152,770	\$ 233,476	\$ 1,662,724	\$ 5,624,381	\$ 6,172,245

\$ -	\$ 3,065	\$ 4,464	\$ 50,997	\$ 662,851	\$ 192,141
-	2,355	11,391	-	-	-
-	-	113,675	-	-	-
-	106,920	186,120	361,350	2,006,730	-
-	-	-	3,238	155,721	317,914
-	112,340	315,650	415,585	2,825,302	510,055
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	40,430	(82,174)	1,247,139	2,799,079	5,662,190
-	40,430	(82,174)	1,247,139	2,799,079	5,662,190
\$ -	\$ 152,770	\$ 233,476	\$ 1,662,724	\$ 5,624,381	\$ 6,172,245

(Continued)

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

September 30, 2010

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 and cash equivalents	\$ 115,054	\$ 149,441	\$ 2,064,370	\$ 3,746,473
Property taxes receivable	-	190,146	3,423,407	5,421,928
Allowance for uncollectible taxes	-	(1,830)	(32,750)	(52,010)
Accrued interest on investments	-	-	-	-
Other receivables	500	-	-	10,066
Due from other governmental units and agencies	-	-	913	-
Due from other funds	-	-	-	-
Notes receivable, net	-	-	-	-
Total assets	\$ 115,554	\$ 337,757	\$ 5,455,940	\$ 9,126,457
Liabilities and fund balance (deficit)				
Liabilities				
Accounts payable	\$ -	\$ 4,495	\$ -	\$ 526,196
Accrued payroll	-	-	-	-
Due to other funds	106,681	-	-	-
Deferred revenue	-	181,170	3,242,250	5,148,990
Contract retainage	-	-	-	-
Total liabilities	106,681	185,665	3,242,250	5,675,186
Fund balance				
Reserved				
Reserved for long-term receivables	-	-	-	-
Reserved for tort liability	-	-	-	-
Reserved for future road projects	-	-	-	-
Unreserved				
Designated for tort liability	-	-	-	-
Unreserved	8,873	152,092	2,213,690	3,451,271
Total fund balance (deficit)	8,873	152,092	2,213,690	3,451,271
Total liabilities and fund balance (deficit)	\$ 115,554	\$ 337,757	\$ 5,455,940	\$ 9,126,457

See independent auditor's report.

<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>	<i>FEMA Passthrough Fund</i>
\$ -	\$ 126,875	\$ -	\$ -	\$ 19,109	\$ -	\$ 1,025,926	\$ -
3,087,209	-	-	-	-	-	-	-
(29,470)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	231,688	7,481	-	-	-	-	14,883
-	-	-	-	-	-	-	-
-	-	-	-	-	-	165,547	-
\$ 3,057,739	\$ 358,563	\$ 7,481	\$ -	\$ 19,109	\$ -	\$ 1,191,473	\$ 14,883

\$ -	\$ 99,350	\$ -	\$ -	\$ 1,510	\$ -	\$ -	\$ -
-	4,424	8,596	1,707	-	-	-	-
53,256	-	8,020	257,348	-	31,549	-	14,883
2,917,530	187,409	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,970,786	291,183	16,616	259,055	1,510	31,549	-	14,883
-	-	-	-	-	-	165,547	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
86,953	67,380	(9,135)	(259,055)	17,599	(31,549)	1,025,926	-
86,953	67,380	(9,135)	(259,055)	17,599	(31,549)	1,191,473	-
\$ 3,057,739	\$ 358,563	\$ 7,481	\$ -	\$ 19,109	\$ -	\$ 1,191,473	\$ 14,883

(Continued)

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

September 30, 2010

Assets	<i>Law Library Fund</i>	<i>Marriage Fund</i>	<i>County Highway Fund</i>	<i>2010A Tort Project Fund</i>
Cash and cash equivalents	\$ 201,969	\$ 5,461	\$ 7,013,829	\$ -
Property taxes receivable	-	-	2,985,896	-
Allowance for uncollectible taxes	-	-	(28,480)	-
Accrued interest on investments	-	-	-	-
Other receivables	24,586	500	23,177	-
Due from other governmental units and agencies	-	-	31,918	-
Due from other funds	-	-	-	-
Notes receivable, net	-	-	-	-
Total assets	\$ 226,555	\$ 5,961	\$ 10,026,340	\$ -
Liabilities and fund balance (deficit)				
Liabilities				
Accounts payable	\$ 17,466	\$ -	\$ 341,259	\$ -
Accrued payroll	1,710	-	93,709	-
Due to other funds	179,161	-	-	-
Deferred revenue	-	-	2,819,520	-
Contract retainage	-	-	2,678	-
Total liabilities	198,337	-	3,257,166	-
Fund balance				
Reserved				
Reserved for long-term receivables	-	-	-	-
Reserved for tort liability	-	-	-	-
Reserved for future road projects	-	-	-	-
Unreserved				
Designated for tort liability	-	-	-	-
Unreserved	28,218	5,961	6,769,174	-
Total fund balance (deficit)	28,218	5,961	6,769,174	-
Total liabilities and fund balance (deficit)	\$ 226,555	\$ 5,961	\$ 10,026,340	\$ -

See independent auditor's report.

<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</i>
\$ 2,112,241	\$ 12,699	\$ 144,224	\$ 810,642	\$ 37,603,826
2,314,128	230,892	292,142	1,187,478	27,072,947
(22,436)	(2,250)	(2,864)	(11,715)	(259,955)
-	-	-	-	-
27,880	-	4,049	2,775	1,310,547
59,333	-	-	-	4,808,394
-	-	-	-	1,415,190
-	-	-	-	165,547
\$ 4,491,146	\$ 241,341	\$ 437,551	\$ 1,989,180	\$ 72,116,496

\$ 152,465	\$ -	\$ -	\$ 229,038	\$ 3,124,685
58,203	-	-	6,778	488,359
62,428	457	-	-	2,301,805
2,221,164	222,651	283,536	1,159,785	27,520,870
-	-	-	-	479,551
2,494,260	223,108	283,536	1,395,601	33,915,270

-	-	-	-	165,547
116,784	-	-	-	116,784
-	-	-	-	-
-	-	-	-	-
1,880,102	18,233	154,015	593,579	37,918,895
1,996,886	18,233	154,015	593,579	38,201,226
\$ 4,491,146	\$ 241,341	\$ 437,551	\$ 1,989,180	\$ 72,116,496

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<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>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	796,404	43,318	42,848	293,624
Licenses and permits	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total revenues	796,404	43,318	42,848	293,624
Expenditures, current				
General government	-	38,177	21,104	324,169
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Judicial	566,222	-	-	-
Culture and recreation	-	-	-	-
Total expenditures, current	566,222	38,177	21,104	324,169
Capital outlay	20,941	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	587,163	38,177	21,104	324,169
Excess of revenues over (under) expenditures	209,241	5,141	21,744	(30,545)
Other financing sources (uses)				
Proceeds from general obligation bonds	-	-	-	-
Discount on issuance of bonds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(100,000)	-	-	(360,000)
Total other financing sources (uses)	(100,000)	-	-	(360,000)
Net change in fund balance	109,241	5,141	21,744	(390,545)
Fund balance (deficit), beginning	320,708	42,234	91,746	613,863
Fund balance (deficit), end of period	\$ 429,949	\$ 47,375	\$ 113,490	\$ 223,318

See independent auditor's report.

<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>Rental Housing Fee Fund</i>	<i>Drug Enforcement Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
819,640	785,204	1,010	79,497	136,846	402,111	221,658
-	-	-	-	-	-	-
-	-	-	-	-	-	261
-	-	-	-	-	-	-
819,640	785,204	1,010	79,497	136,846	402,111	221,919
-	-	-	-	-	394,461	-
-	785,204	-	-	-	-	209,024
-	-	-	-	-	-	-
-	-	-	-	-	-	-
360,570	-	6,000	81,196	117,432	-	-
-	-	-	-	-	-	-
360,570	785,204	6,000	81,196	117,432	394,461	209,024
-	-	-	-	-	-	-
-	-	-	-	-	-	-
360,570	785,204	6,000	81,196	117,432	394,461	209,024
459,070	-	(4,990)	(1,699)	19,414	7,650	12,895
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(517,000)	-	-	-	-	-	-
(517,000)	-	-	-	-	-	-
(57,930)	-	(4,990)	(1,699)	19,414	7,650	12,895
115,222	35,369	6,988	17,214	137,553	(28,802)	316,254
\$ 57,292	\$ 35,369	\$ 1,998	\$ 15,515	\$ 156,967	\$ (21,152)	\$ 329,149

(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, 2010

	<i>9-1-1 Operations Fund</i>	<i>Probation Services Fee Fund</i>	<i>Host Fee Fund</i>	<i>Neutral Site Custody Exchange Fund</i>	<i>Public Health Grants Fund</i>	<i>Public Health Fund</i>
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 369,395	\$ 2,811,681
Intergovernmental	-	-	-	-	9,005,771	514,079
Charges for services	2,535,037	293,872	2,703,349	123,968	87,593	667,136
Licenses and permits	-	-	-	-	-	836,044
Investment income	5,168	-	-	-	-	-
Other	-	39	-	-	61,976	210,721
Total revenues	2,540,205	293,911	2,703,349	123,968	9,524,735	5,039,661
Expenditures, current						
General government	-	-	1,563,525	-	-	-
Public safety	1,348,729	76,625	-	124,272	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	9,149,451	4,650,860
Judicial	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total expenditures, current	1,348,729	76,625	1,563,525	124,272	9,149,451	4,650,860
Capital outlay	17,506	-	-	-	9,421	228,714
Debt service - interest	-	-	-	-	-	-
Total expenditures	1,366,235	76,625	1,563,525	124,272	9,158,872	4,879,574
Excess of revenues over						
(under) expenditures	1,173,970	217,286	1,139,824	(304)	365,863	160,087
Other financing sources (uses)						
Proceeds from general obligation bonds	-	-	-	-	-	-
Discount on issuance of bonds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(487,694)	(378,000)	(272,000)	-	-	-
Total other financing sources (uses)	(487,694)	(378,000)	(272,000)	-	-	-
Net change in fund balance	686,276	(160,714)	867,824	(304)	365,863	160,087
Fund balance (deficit), beginning	2,293,469	625,903	864,320	10,656	(577,444)	5,190,226
Fund balance (deficit), end of period	\$ 2,979,745	\$ 465,189	\$ 1,732,144	\$ 10,352	\$ (211,581)	\$ 5,350,313

See independent auditor's report.

<i>County Detention Home 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>
\$ 1,535,865	\$ -	\$ -	\$ 104,413	\$ 189,376	\$ 350,816	\$ 1,967,358	\$ -
891,864	-	-	-	238,690	39,414	372,039	4,836,968
-	316,658	414,586	-	-	-	17,249	1,015,270
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	14,957
1,631	-	-	14,315	96,148	-	-	-
2,429,360	316,658	414,586	118,728	524,214	390,230	2,356,646	5,867,195
-	289,760	-	146,693	-	-	-	-
2,402,862	-	-	-	-	-	-	-
-	-	-	-	-	101,631	648,379	3,195,342
-	-	-	-	492,757	-	-	-
-	-	-	-	-	-	-	-
2,402,862	289,760	-	146,693	492,757	101,631	648,379	3,195,342
-	13,622	-	-	-	233,258	2,146,092	1,164,065
4,048	-	-	-	571	-	-	-
2,406,910	303,382	-	146,693	493,328	334,889	2,794,471	4,359,407
22,450	13,276	414,586	(27,965)	30,886	55,341	(437,825)	1,507,788
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	123,032	360,000	50,000	-	-	-	-
-	-	(774,278)	-	-	-	(1,275,914)	(1,308,830)
-	123,032	(414,278)	50,000	-	-	(1,275,914)	(1,308,830)
22,450	136,308	308	22,035	30,886	55,341	(1,713,739)	198,958
45,253	159,461	(308)	18,395	(113,060)	1,191,798	4,512,818	5,463,232
\$ 67,703	\$ 295,769	\$ -	\$ 40,430	\$ (82,174)	\$ 1,247,139	\$ 2,799,079	\$ 5,662,190

(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, 2010

	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Illinois Municipal Retirement Fund</i>
Revenues				
Taxes	\$ -	\$ 161,127	\$ 3,346,801	\$ 4,982,236
Intergovernmental	-	-	971,898	1,415,200
Charges for services	778,857	-	-	-
Licenses and permits	-	-	-	-
Investment income	608	-	-	-
Other	-	-	8,389	1,204
Total revenues	779,465	161,127	4,327,088	6,398,640
Expenditures, current				
General government	-	-	470,965	747,965
Public safety	-	-	1,327,260	1,869,914
Highways and streets	-	-	256,889	373,983
Health and welfare	-	184,452	1,284,445	1,869,914
Judicial	-	-	941,927	1,371,270
Culture and recreation	-	-	-	-
Total expenditures, current	-	184,452	4,281,486	6,233,046
Capital outlay	-	-	-	-
Debt service - interest	-	-	-	-
Total expenditures	-	184,452	4,281,486	6,233,046
Excess of revenues over (under) expenditures	779,465	(23,325)	45,602	165,594
Other financing sources (uses)				
Proceeds from general obligation bonds	-	-	-	-
Discount on issuance of bonds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(800,000)	-	-	-
Total other financing sources (uses)	(800,000)	-	-	-
Net change in fund balance	(20,535)	(23,325)	45,602	165,594
Fund balance (deficit), beginning	29,408	175,417	2,168,088	3,285,677
Fund balance (deficit), end of period	\$ 8,873	\$ 152,092	\$ 2,213,690	\$ 3,451,271

See independent auditor's report.

<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>
\$ 3,161,873	\$ -	\$ -	\$ -	\$ -	\$ -
-	704,691	239,844	41,123	20,281	-
-	-	-	-	-	-
-	-	-	-	-	-
-	10,570	-	-	-	-
3,161,873	715,261	239,844	41,123	20,281	-
-	-	-	-	-	-
-	863,341	293,028	83,233	16,675	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	863,341	293,028	83,233	16,675	-
-	-	-	-	-	-
-	-	-	-	-	-
-	863,341	293,028	83,233	16,675	-
3,161,873	(148,080)	(53,184)	(42,110)	3,606	-
-	-	-	-	-	-
-	-	-	-	-	-
-	90,000	157,186	43,238	-	-
(3,163,000)	-	-	-	-	-
(3,163,000)	90,000	157,186	43,238	-	-
(1,127)	(58,080)	104,002	1,128	3,606	-
88,080	125,460	(113,137)	(260,183)	13,993	(31,549)
\$ 86,953	\$ 67,380	\$ (9,135)	\$ (259,055)	\$ 17,599	\$ (31,549)

(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, 2010

	<i>Community Development Grants Fund</i>	<i>FEMA Passthrough Fund</i>	<i>Law Library Fund</i>	<i>Marriage Fund</i>	<i>County Highway Fund</i>	<i>2010A Tort Project Fund</i>
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,109,856	\$ -
Intergovernmental	-	1,262,113	-	-	1,128,013	-
Charges for services	-	-	275,935	6,792	1,052,236	-
Licenses and permits	-	-	-	-	-	-
Investment income	10,276	-	-	7	18,467	-
Other	-	-	-	-	26,156	-
Total revenues	10,276	1,262,113	275,935	6,799	5,334,728	-
Expenditures, current						
General government	-	1,262,113	-	-	-	686,049
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	4,746,173	-
Health and welfare	-	-	-	-	-	-
Judicial	-	-	247,257	4,528	-	-
Culture and recreation	-	-	-	-	-	-
Total expenditures, current	-	1,262,113	247,257	4,528	4,746,173	686,049
Capital outlay	-	-	419	-	1,498,849	-
Debt service - interest	-	-	-	-	-	-
Total expenditures	-	1,262,113	247,676	4,528	6,245,022	686,049
Excess of revenues over (under) expenditures	10,276	-	28,259	2,271	(910,294)	(686,049)
Other financing sources (uses)						
Proceeds from general obligation bonds	-	-	-	-	-	13,000,000
Discount on issuance of bonds	-	-	-	-	-	(63,951)
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(290,000)	(12,250,000)
Total other financing sources (uses)	-	-	-	-	(290,000)	686,049
Net change in fund balance	10,276	-	28,259	2,271	(1,200,294)	-
Fund balance (deficit), beginning	1,181,197	-	(41)	3,690	7,969,468	-
Fund balance (deficit), end of period	\$ 1,191,473	\$ -	\$ 28,218	\$ 5,961	\$ 6,769,174	\$ -

<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</i>
\$ 2,708,171	\$ 230,112	\$ 220,464	\$ 613,930	\$ 25,863,474
528,116	-	63,330	25,000	22,520,092
330,159	-	-	-	14,019,199
-	-	-	-	836,044
3,638	-	-	-	53,382
104,257	-	24,505	105,911	665,822
3,674,341	230,112	308,299	744,841	63,958,013
-	-	-	-	5,944,981
-	-	-	-	9,400,167
-	-	-	-	9,322,397
-	-	-	-	17,139,122
-	-	-	-	4,189,159
3,315,214	227,500	278,985	417,463	4,239,162
3,315,214	227,500	278,985	417,463	50,234,988
211,833	-	-	550,725	6,095,445
-	-	-	-	4,619
3,527,047	227,500	278,985	968,188	56,335,052
147,294	2,612	29,314	(223,347)	7,622,961
-	-	-	-	13,000,000
-	-	-	-	(63,951)
-	-	-	-	823,456
(250,000)	-	-	-	(22,226,716)
(250,000)	-	-	-	(8,467,211)
(102,706)	2,612	29,314	(223,347)	(844,250)
2,099,592	15,621	124,701	816,926	39,045,476
\$ 1,996,886	\$ 18,233	\$ 154,015	\$ 593,579	\$ 38,201,226

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 870,000	\$ 796,404	\$ (73,596)
Total revenues	870,000	796,404	(73,596)
Expenditures, current			
Judicial			
Personnel	422,615	417,487	5,128
Supplies and services	230,000	148,735	81,265
Total expenditures, current	652,615	566,222	86,393
Capital outlay	50,000	20,941	29,059
Total expenditures	702,615	587,163	115,452
Excess of revenues over expenditures	167,385	209,241	41,856
Other financing uses			
Transfers out	(100,000)	(100,000)	-
Total other financing uses	(100,000)	(100,000)	-
Net change in fund balance	\$ 67,385	109,241	\$ 41,856
Fund balance, beginning of period		320,708	
Fund balance, end of period		\$ 429,949	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 39,000	\$ 43,318	\$ 4,318
Total revenues	39,000	43,318	4,318
Expenditures, current			
General government			
Personnel	38,251	38,177	74
Total expenditures, current	38,251	38,177	74
Net change in fund balance	\$ 749	5,141	\$ 4,392
Fund balance, beginning of period		42,234	
Fund balance, end of period		\$ 47,375	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 43,000	\$ 42,848	\$ (152)
Total revenues	43,000	42,848	(152)
Expenditures, current			
General government			
Supplies and services	52,200	21,104	31,096
Total expenditures, current	52,200	21,104	31,096
Net change in fund balance	\$ (9,200)	21,744	\$ 30,944
Fund balance, beginning of period		91,746	
Fund balance, end of period		\$ 113,490	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 330,000	\$ 293,624	\$ (36,376)
Investment income	5,000	-	(5,000)
Total revenues	335,000	293,624	(41,376)
Expenditures, current			
General government			
Personnel	69,570	69,570	-
Supplies and services	446,976	254,599	192,377
Total expenditures, current	516,546	324,169	192,377
Excess of revenues over (under) expenditures	(181,546)	(30,545)	151,001
Other financing sources (uses)			
Transfers (out)	(360,000)	(360,000)	-
Total other financing sources (uses)	(360,000)	(360,000)	-
Net change in fund balance	\$ (541,546)	(390,545)	\$ 151,001
Fund balance, beginning of period		613,863	
Fund balance, end of period		\$ 223,318	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 870,000	\$ 819,640	\$ (50,360)
Total revenues	870,000	819,640	(50,360)
Expenditures, current			
Judicial			
Personnel	316,620	306,272	10,348
Supplies and services	54,298	54,298	-
Total expenditures, current	370,918	360,570	10,348
Capital outlay	-	-	-
Total expenditures	370,918	360,570	10,348
Excess of revenues over (under) expenditures	499,082	459,070	(40,012)
Other financing uses			
Transfers out	(517,000)	(517,000)	-
Total other financing uses	(517,000)	(517,000)	-
Net change in fund balance	\$ (17,918)	(57,930)	\$ (40,012)
Fund balance, beginning of period		115,222	
Fund balance, end of period		\$ 57,292	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 870,000	\$ 785,204	\$ (84,796)
Total revenues	870,000	785,204	(84,796)
Expenditures, current			
Public safety			
Personnel	910,000	785,204	124,796
Total expenditures, current	910,000	785,204	124,796
Excess of revenues over (under) expenditures	(40,000)	-	40,000
Net change in fund balance	\$ (40,000)	-	\$ 40,000
Fund balance, beginning of period		35,369	
Fund balance, end of period		\$ 35,369	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ -	\$ 1,010	\$ 1,010
Total revenues	-	1,010	1,010
Expenditures, current			
Judicial			
Supplies and services	8,000	6,000	2,000
Total expenditures, current	8,000	6,000	2,000
Capital outlay	2,000	-	2,000
Total expenditures	10,000	6,000	4,000
Net change in fund balance	<u>\$ (10,000)</u>	<u>(4,990)</u>	<u>\$ 5,010</u>
Fund balance, beginning of period		6,988	
Fund balance, end of period		<u>\$ 1,998</u>	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 84,000	\$ 79,497	\$ (4,503)
Total revenues	84,000	79,497	(4,503)
Expenditures, current			
Judicial			
Personnel	83,864	81,196	2,668
Total expenditures, current	83,864	81,196	2,668
Excess of revenues over (under) expenditures	136	(1,699)	(1,835)
Net change in fund balance	\$ 136	(1,699)	\$ (1,835)
Fund balance, beginning of period		17,214	
Fund balance, end of period		\$ 15,515	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 137,000	\$ 136,846	\$ (154)
Total revenues	137,000	136,846	(154)
Expenditures, current			
Judicial			
Supplies and services	125,000	117,432	7,568
Total expenditures, current	125,000	117,432	7,568
Capital outlay	5,000	-	5,000
Total expenditures	130,000	117,432	12,568
Net change in fund balance	\$ 7,000	19,414	\$ 12,414
Fund balance, beginning of period		137,553	
Fund balance, end of period		\$ 156,967	

See independent auditor's report.

County of Winnebago, Illinois

Rental Housing Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ -	\$ 402,111	\$ 402,111
Total revenues	-	402,111	402,111
Expenditures, current			
General government			
Personnel	10,400	-	10,400
Supplies and services	400,000	394,461	5,539
Total expenditures	10,400	394,461	15,939
Excess of revenues over (under) expenditures	(10,400)	7,650	18,050
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	<u>\$ (10,400)</u>	7,650	<u>\$ 18,050</u>
Fund balance, beginning of period		(28,802)	
Fund balance, end of period		<u>\$ (21,152)</u>	

See independent auditor's report.

County of Winnebago, Illinois
9-1-1 Operations Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 2,176,000	\$ 2,535,037	\$ 359,037
Investment income	20,000	5,168	(14,832)
Total revenues	2,196,000	2,540,205	344,205
Expenditures, current			
Public safety			
Supplies and services	1,350,650	1,348,729	1,921
Total expenditures, current	1,350,650	1,348,729	1,921
Capital outlay	40,000	17,506	22,494
Total expenditures	1,390,650	1,366,235	24,415
Excess of revenues over (under) expenditures	805,350	1,173,970	368,620
Other financing sources (uses)			
Transfers out	(487,694)	(487,694)	-
Total other financing sources (uses)	(487,694)	(487,694)	-
Net change in fund balance	\$ 317,656	686,276	\$ 368,620
Fund balance, beginning of period		2,293,469	
Fund balance, end of period		\$ 2,979,745	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 264,000	\$ 293,872	\$ 29,872
Other	-	39	39
Total revenues	264,000	293,911	29,911
Expenditures, current			
Public safety			
Supplies and services	237,700	76,625	161,075
Total expenditures, current	237,700	76,625	161,075
Capital outlay	40,000	-	40,000
Total expenditures	277,700	76,625	201,075
Excess of revenues over (under) expenditures	(13,700)	217,286	230,986
Other financing sources			
Transfer out	(378,000)	(378,000)	-
Total other financing sources	(378,000)	(378,000)	-
Net change in fund balance	\$ (391,700)	(160,714)	\$ 230,986
Fund balance, beginning of period		625,903	
Fund balance, end of period		\$ 465,189	

See independent auditor's report.

County of Winnebago, Illinois

Host Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 1,900,000	\$ 2,703,349	\$ 803,349
Total revenues	1,900,000	2,703,349	803,349
Expenditures, current			
General government			
Supplies and services	1,635,000	1,563,525	71,475
Total expenditures, current	1,635,000	1,563,525	71,475
Excess of revenues over (under) expenditures	265,000	1,139,824	874,824
Other financing sources			
Transfers out	(272,000)	(272,000)	-
Total other financing sources	(272,000)	(272,000)	-
Net change in fund balance	\$ (7,000)	867,824	\$ 874,824
Fund balance, beginning of period		864,320	
Fund balance, end of period		\$ 1,732,144	

See independent auditor's report.

County of Winnebago, Illinois
Neutral Site Custody Exchange Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 128,000	\$ 123,968	\$ (4,032)
Total revenues	128,000	123,968	(4,032)
Expenditures, current			
Public Safety			
Supplies and services	128,000	124,272	3,728
Total expenditures, current	128,000	124,272	3,728
Capital outlay	-	-	-
Total expenditures	128,000	124,272	3,728
Net change in fund balance	\$ -	(304)	\$ (304)
Fund balance, beginning of period		10,656	
Fund balance, end of period		\$ 10,352	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Taxes	\$ 359,686	\$ 369,395	\$ 9,709
Intergovernmental	9,122,828	9,005,771	(117,057)
Charges for services	119,875	87,593	(32,282)
Other	67,912	61,976	(5,936)
Total revenues	9,670,301	9,524,735	(145,566)
Expenditures, current			
Health and welfare			
Personnel	5,964,076	5,443,744	520,332
Supplies and services	3,798,532	3,705,707	92,825
Total expenditures, current	9,762,608	9,149,451	613,157
Capital outlay	41,094	9,421	31,673
Total expenditures	9,803,702	9,158,872	644,830
Excess of revenue over (under) expenditures	(133,401)	365,863	499,264
Other financing sources			
Transfer in	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	\$ (133,401)	365,863	\$ 499,264
Fund balance, beginning,		(577,444)	
Fund balance, end of period		\$ (211,581)	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 2,694,735	\$ 2,811,681	\$ 116,946
Intergovernmental revenues	661,017	514,079	(146,938)
Charges for services	801,400	667,136	(134,264)
Licenses and permits	768,965	836,044	67,079
Other	268,790	210,721	(58,069)
Total revenues	5,194,907	5,039,661	(155,246)
Expenditures, current			
Health and welfare			
Personnel	2,926,942	2,926,839	103
Supplies and services	1,875,579	1,724,021	151,558
Total expenditures, current	4,802,521	4,650,860	151,661
Capital outlay	258,985	228,714	30,271
Total expenditures	5,061,506	4,879,574	181,932
Excess of revenue over (under) expenditures	133,401	160,087	26,686
Other financing sources			
Transfer out	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	\$ 133,401	160,087	\$ 26,686
Fund balance, beginning of period		5,190,226	
Fund balance, end of period		\$ 5,350,313	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 1,507,000	\$ 1,535,865	\$ 28,865
Intergovernmental	797,000	891,864	94,864
Other	1,599	1,631	32
Total revenues	2,305,599	2,429,360	123,761
Expenditures, current			
Public safety			
Personnel	1,969,237	1,941,005	28,232
Supplies and services	479,400	461,857	17,543
Total expenditures, current	2,448,637	2,402,862	45,775
Debt service - interest	4,048	4,048	-
Total expenditures	2,452,685	2,406,910	45,775
Excess of revenues over (under) expenditures	(147,086)	22,450	169,536
Other financing sources			
Transfers in	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	\$ (147,086)	22,450	\$ 169,536
Fund balance, beginning of period		45,253	
Fund balance, end of period		\$ 67,703	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 366,000	\$ 316,658	\$ (49,342)
Other	-	-	-
Total revenues	366,000	316,658	(49,342)
Expenditures, current			
General government			
Personnel	243,979	196,242	47,737
Supplies and services	233,555	93,518	140,037
Total expenditures, current	477,534	289,760	187,774
Capital outlay	18,200	13,622	4,578
Total expenditures	495,734	303,382	192,352
Excess of revenues over (under) expenditures	(129,734)	13,276	143,010
Other financing sources			
Transfers in	130,000	123,032	(6,968)
Total other financing sources	130,000	123,032	(6,968)
Net change in fund balance	\$ 266	136,308	\$ 136,042
Fund balance, beginning of period		159,461	
Fund balance, end of period		\$ 295,769	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 481,000	\$ 414,586	\$ (66,414)
Total revenues	481,000	414,586	(66,414)
Excess of revenues over (under) expenditures	481,000	414,586	(66,414)
Other financing uses			
Transfers in	-	360,000	360,000
Transfers out	(841,000)	(774,278)	66,722
Total other financing uses	(841,000)	(414,278)	426,722
Net change in fund balance	\$ (360,000)	308	\$ 360,308
Fund balance, beginning of period		(308)	
Fund balance, end of period		\$ -	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 100,000	\$ 104,413	\$ 4,413
Other	9,000	14,315	5,315
Total revenues	109,000	118,728	9,728
Expenditures, current			
General government			
Personnel	80,537	79,664	873
Supplies and services	71,500	67,029	4,471
Total expenditures, current	152,037	146,693	5,344
Capital outlay	2,000	-	2,000
Total expenditures	154,037	146,693	7,344
Excess of revenues over (under) expenditures	(45,037)	(27,965)	17,072
Other financing sources			
Transfers in	50,000	50,000	-
Total other financing sources	50,000	50,000	-
Net change in fund balance	\$ 4,963	22,035	\$ 17,072
Fund balance, beginning of period		18,395	
Fund balance, end of period		\$ 40,430	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 191,000	\$ 189,376	\$ (1,624)
Intergovernmental	320,000	238,690	(81,310)
Other	15,000	96,148	81,148
Total revenues	526,000	524,214	(1,786)
Expenditures, current			
Judicial			
Personnel	415,839	403,601	12,238
Supplies and services	99,250	89,156	10,094
Total expenditures, current	515,089	492,757	22,332
Debt service - interest	571	571	-
Total expenditures	515,660	493,328	22,332
Excess of revenues over (under) expenditures	10,340	30,886	20,546
Other financing uses			
Transfers out	-	-	-
Total other financing uses	-	-	-
Net change in fund balance	\$ 10,340	30,886	\$ 20,546
Fund balance, beginning of period		(113,060)	
Fund balance, end of period		\$ (82,174)	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 343,000	\$ 350,816	\$ 7,816
Intergovernmental	354,000	39,414	(314,586)
Total revenues	697,000	390,230	(306,770)
Expenditures, current			
Highways and streets			
Personnel	181,368	-	181,368
Supplies and services	108,000	101,631	6,369
Total expenditures, current	289,368	101,631	187,737
Capital outlay	774,000	233,258	540,742
Total expenditures	1,063,368	334,889	728,479
Net change in fund balance	\$ (366,368)	55,341	\$ 421,709
Fund balance, beginning of period		1,191,798	
Fund balance, end of period		\$ 1,247,139	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 1,930,000	\$ 1,967,358	\$ 37,358
Intergovernmental	453,000	372,039	(80,961)
Charges for services	-	17,249	17,249
Total revenues	2,383,000	2,356,646	(26,354)
Expenditures, current			
Highways and streets			
Supplies and services	650,000	648,379	1,621
Total expenditures, current	650,000	648,379	1,621
Capital outlay	3,354,000	2,146,092	1,207,908
Total expenditures	4,004,000	2,794,471	1,209,529
Excess of revenues over (under) expenditures	(1,621,000)	(437,825)	1,183,175
Other financing sources (uses)			
Transfers out	(1,277,000)	(1,275,914)	1,086
Total other financing sources (uses)	(1,277,000)	(1,275,914)	1,086
Net change in fund balance	\$ (2,898,000)	(1,713,739)	\$ 1,184,261
Fund balance, beginning of period		4,512,818	
Fund balance, end of period		\$ 2,799,079	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental			
Motor fuel tax allotments	\$ 5,028,000	\$ 4,836,968	\$ (191,032)
Charges for services	1,010,000	1,015,270	5,270
Investment income	15,000	14,957	(43)
Total revenues	6,053,000	5,867,195	(185,805)
Expenditures, current			
Highways and streets			
Personnel	1,090,021	1,019,420	70,601
Supplies and services	2,360,000	2,175,922	184,078
Total expenditures, current	3,450,021	3,195,342	254,679
Capital outlay	3,843,000	1,164,065	2,678,935
Total expenditures	7,293,021	4,359,407	2,933,614
Excess of revenues over (under) expenditures	(1,240,021)	1,507,788	2,747,809
Other financing sources (uses)			
Transfers out	(1,277,000)	(1,308,830)	(31,830)
Total other financing sources (uses)	(1,277,000)	(1,308,830)	(31,830)
Net change in fund balance	\$ (2,517,021)	198,958	\$ 2,715,979
Fund balance, beginning of period		5,463,232	
Fund balance, end of period		\$ 5,662,190	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 800,000	\$ 778,857	\$ (21,143)
Investment income	1,000	608	(392)
Total revenues	801,000	779,465	(21,535)
Other financing uses			
Transfers out	(800,000)	(800,000)	-
Total other financing uses	(800,000)	(800,000)	-
Net change in fund balance	\$ 1,000	(20,535)	\$ (21,535)
Fund balance, beginning of period		29,408	
Fund balance, end of period		\$ 8,873	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 154,000	\$ 161,127	\$ 7,127
Other	-	-	-
Total revenues	154,000	161,127	7,127
Expenditures, current			
Health and welfare			
Supplies and services	188,907	184,452	4,455
Total expenditures, current	188,907	184,452	4,455
Net change in fund balance	\$ (34,907)	(23,325)	\$ 11,582
Fund balance, beginning of period		175,417	
Fund balance, end of period		\$ 152,092	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 3,284,000	\$ 3,346,801	\$ 62,801
Intergovernmental	931,000	971,898	40,898
Other	7,000	8,389	1,389
Total revenues	4,222,000	4,327,088	105,088
Expenditures, current			
General government			
Personnel	470,965	470,965	-
Public safety			
Personnel	1,327,265	1,327,260	5
Highways and streets			
Personnel	256,890	256,889	-
Health and welfare			
Personnel	1,284,450	1,284,445	5
Judicial			
Personnel	941,930	941,927	3
Total expenditures, current	4,281,500	4,281,486	14
Net change in fund balance	\$ (59,500)	45,602	\$ 105,102
Fund balance, beginning of period		2,168,088	
Fund balance, end of period		\$ 2,213,690	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 4,890,000	\$ 4,982,236	\$ 92,236
Intergovernmental	1,394,000	1,415,200	21,200
Other	-	1,204	1,204
Total revenues	6,284,000	6,398,640	114,640
Expenditures, current			
General government			
Personnel	748,800	747,965	835
Public safety			
Personnel	1,872,000	1,869,914	2,086
Highways and streets			
Personnel	374,400	373,983	417
Health and welfare			
Personnel	1,872,000	1,869,914	2,086
Judicial			
Personnel	1,372,800	1,371,270	1,530
Total expenditures, current	6,240,000	6,233,046	6,954
Excess of revenues over (under) expenditures	44,000	165,594	107,686
Other financing uses			
Transfers out	-	-	-
Total expenditures and other financing uses	-	-	-
Net change in fund balance	\$ 44,000	165,594	\$ 121,594
Fund balance, beginning of period		3,285,677	
Fund balance, end of period		\$ 3,451,271	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 3,100,000	\$ 3,161,873	\$ 61,873
Total revenues	3,100,000	3,161,873	61,873
Other financing uses			
Transfers out	(3,163,000)	(3,163,000)	-
Total other financing uses	(3,163,000)	(3,163,000)	-
Net change in fund balance	\$ (63,000)	(1,127)	\$ 61,873
Fund balance, beginning of period		88,080	
Fund balance, end of period		\$ 86,953	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 24,401	\$ 704,691	\$ 680,290
Other	-	10,570	10,570
Total revenues	24,401	715,261	690,860
Expenditures, current			
Public safety			
Personnel	90,034	119,171	(29,137)
Supplies and services	624,188	744,170	(119,982)
Total expenditures, current	714,222	863,341	(149,119)
Total expenditures	714,222	863,341	(149,119)
Excess of revenue over (under) expenditures	(689,821)	(148,080)	541,741
Other financing sources			
Transfers in	90,000	90,000	-
Total other financing sources	90,000	90,000	-
Net change in fund balance	\$ (599,821)	(58,080)	\$ 541,741
Fund balance, beginning of period		125,460	
Fund balance, end of period		\$ 67,380	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 155,976	\$ 239,844	\$ 83,868
Total revenues	155,976	239,844	83,868
Expenditures, current			
Public safety			
Personnel	309,274	285,628	23,646
Supplies and services	7,888	7,400	488
Total expenditures, current	317,162	293,028	24,134
Excess of revenues over (under) expenditures	(161,186)	(53,184)	108,002
Other financing sources			
Transfers in	157,186	157,186	-
Total other financing sources	157,186	157,186	-
Net change in fund balance	\$ (4,000)	104,002	\$ 108,002
Fund balance, beginning of period		(113,137)	
Fund balance, end of period		\$ (9,135)	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 43,239	\$ 41,123	\$ (2,116)
Total revenues	43,239	41,123	(2,116)
Expenditures, current			
Public safety			
Personnel	85,577	82,333	3,244
Supplies and services	900	900	-
Total expenditures, current	86,477	83,233	3,244
Excess of revenues over (under) expenditures	(43,238)	(42,110)	1,128
Other financing sources			
Transfers in	43,238	43,238	-
Total other financing uses	43,238	43,238	-
Net change in fund balance	\$ -	1,128	\$ 1,128
Fund balance, beginning of period		(260,183)	
Fund balance, end of period		\$ (259,055)	

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 19,500	\$ 20,281	\$ 781
Total revenues	19,500	20,281	781
Expenditures, current			
Public safety			
Supplies and services	19,500	16,675	2,825
Total expenditures, current	19,500	16,675	2,825
Net change in fund balance	\$ -	3,606	\$ 3,606
Fund balance, beginning of period		13,993	
Fund balance, end of period		\$ 17,599	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 88,000	\$ 10,276	\$ (77,724)
Total revenues	88,000	10,276	(77,724)
Expenditures, current			
General government			
Supplies and services	685,000	-	685,000
Total expenditures, current	685,000	-	685,000
Net change in fund balance	\$ (597,000)	10,276	\$ 607,276
Fund balance, beginning of period		1,181,197	
Fund balance, end of period		\$ 1,191,473	

See independent auditor's report.

County of Winnebago, Illinois
FEMA Passthrough Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ -	\$ 1,262,113	\$ 1,262,113
Investment income	-	-	-
Total revenues	-	1,262,113	1,262,113
Expenditures, current			
General government			
Personnel	1,275,000	1,262,113	12,887
Total expenditures	1,275,000	1,262,113	12,887
Net change in fund balance	<u>\$ (1,275,000)</u>	-	<u>\$ 1,275,000</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ -</u>	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 266,000	\$ 275,935	\$ 9,935
Total revenues	266,000	275,935	9,935
Expenditures, current			
Judicial			
Personnel	79,969	75,461	4,508
Supplies and services	172,711	171,796	915
Total expenditures, current	252,680	247,257	5,423
Capital outlay	500	419	81
Total expenditures	253,180	247,676	5,504
Net change in fund balance	\$ 12,820	28,259	\$ 15,439
Fund balance, beginning of period		(41)	
Fund balance, end of period		\$ 28,218	

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 8,000	\$ 6,792	\$ (1,208)
Investment income	-	7	7
Total revenues	8,000	6,799	(1,201)
Expenditures, current			
Judicial			
Supplies and services	8,000	4,528	3,472
Total expenditures, current	8,000	4,528	3,472
Net change in fund balance	\$ -	2,271	\$ 2,271
Fund balance, beginning of period		3,690	
Fund balance, end of period		\$ 5,961	

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Taxes	\$ 3,052,000	\$ 3,109,856	\$ 57,856
Intergovernmental revenues	-	1,128,013	1,128,013
Charges for services	2,434,000	1,052,236	(1,381,764)
Investment income	60,000	18,467	(41,533)
Other	-	26,156	26,156
Total revenues	5,546,000	5,334,728	(211,272)
Expenditures, current			
Highway and streets			
Personnel	2,419,321	2,400,579	18,742
Supplies and services	2,814,550	2,345,594	468,956
Total expenditures, current	5,233,871	4,746,173	487,698
Capital outlay	3,632,000	1,498,849	2,133,151
Total expenditures	8,865,871	6,245,022	2,620,849
Excess of revenues under expenditures	(3,319,871)	(910,294)	2,409,577
Other financing uses			
Transfer out	(290,000)	(290,000)	-
Total other financing sources (uses)	(290,000)	(290,000)	-
Net change in fund balance	\$ (3,609,871)	(1,200,294)	\$ 2,409,577
Fund balance, beginning of period		7,969,468	
Fund balance, end of period		\$ 6,769,174	

See independent auditor's report.

County of Winnebago, Illinois
2010A Tort Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ -	\$ -
Total revenues	-	-	-
Expenditures, current			
General government			
Tort settlement	25,250,000	622,104	24,627,896
Issuance costs	-	63,945	24,627,896
Total expenditures	25,250,000	686,049	49,255,792
Excess of revenues over (under) expenditures	(25,250,000)	(686,049)	24,563,951
Other financing sources (uses)			
Proceeds from general obligation bonds	-	13,000,000	13,000,000
Discount on issuance of bonds	-	(63,951)	(63,951)
Transfer (out)	(12,250,000)	(12,250,000)	-
Total other financing sources (uses)	(12,250,000)	686,049	12,936,049
Net change in fund balance	<u>\$ (37,500,000)</u>	<u>-</u>	<u>37,500,000</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ -</u>	

See independent auditor's report.

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

For The Year Ended October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 2,562,336	\$ 2,708,171	\$ 145,835
Intergovernmental	600,067	528,116	(71,951)
Charges for services	175,000	330,159	155,159
Investment income	35,000	3,638	(31,362)
Other	201,600	104,257	(97,343)
Total revenues	3,574,003	3,674,341	100,338
Expenditures, current			
Culture and recreation			
Administration	1,659,400	1,572,317	87,083
Maintenance	1,852,100	1,572,854	279,246
Tort liability	149,000	170,043	(21,043)
Total expenditures, current	3,660,500	3,315,214	345,286
Capital outlay	268,500	211,833	56,667
Total expenditures	3,929,000	3,527,047	401,953
Excess of revenue over (under) expenditures	(354,997)	147,294	502,291
Other financing sources			
Transfers (out)	(250,000)	(250,000)	-
Total other financing sources	(250,000)	(250,000)	-
Net change in fund balance	\$ (354,997)	(102,706)	\$ 252,291
Fund balance, beginning of period		2,099,592	
Fund balance, end of period		\$ 1,996,886	

See independent auditor's report.

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 October 31, 2010

<i>Culture and recreation</i>	<u>Personnel</u>		<u>Supplies and Services</u>	
	Budget	Actual	Budget	Actual
Administration				
District office	\$ 512,900	\$ 486,507	\$ 346,000	\$ 344,169
Education	166,900	161,450	5,100	1,947
Marketing	76,800	72,127	130,600	113,907
Law enforcement	24,700	26,014	396,400	366,196
Total administration	781,300	746,098	878,100	826,219
Maintenance				
Northeast area	212,400	200,836	169,600	110,495
Southeast area	177,700	170,777	178,400	108,874
Northwest area	199,000	189,738	132,400	95,186
Southwest area	176,400	166,231	202,200	157,494
General maintenance	300,500	306,974	103,500	66,249
Total maintenance	1,066,000	1,034,556	786,100	538,298
Tort liability	-	-	149,000	170,043
Total culture and recreation function	\$ 1,847,300	\$ 1,780,654	\$ 1,813,200	\$ 1,534,560

See independent auditor's report.

<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 858,900	\$ 830,676	\$ 234,500	\$ 155,521	\$1,093,400	\$ 986,197	\$ 107,203
172,000	163,397	-	-	172,000	163,397	8,603
207,400	186,034	-	-	207,400	186,034	21,366
421,100	392,210	-	23,000	421,100	415,210	5,890
1,659,400	1,572,317	234,500	178,521	1,893,900	1,750,838	143,062
382,000	311,331	8,000	7,800	390,000	319,131	70,869
356,100	279,651	26,000	25,512	382,100	305,163	76,937
331,400	284,924	-	-	331,400	284,924	46,476
378,600	323,725	-	-	378,600	323,725	54,875
404,000	373,223	-	-	404,000	373,223	30,777
1,852,100	1,572,854	34,000	33,312	1,886,100	1,606,166	279,934
149,000	170,043	-	-	149,000	170,043	(21,043)
\$ 3,660,500	\$ 3,315,214	\$ 268,500	\$ 211,833	\$ 3,929,000	\$ 3,527,047	\$ 401,953

See independent auditor's report.

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 October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ -	\$ 230,112	\$ 230,112
Total revenues	-	230,112	230,112
Expenditures, current			
Culture and recreation			
Supplies and services	229,700	227,500	2,200
Total expenditures, current	229,700	227,500	2,200
Net change in fund balance	<u>\$ (229,700)</u>	2,612	<u>\$ 232,312</u>
Fund balance, beginning of period		15,621	
Fund balance, end of period		<u>\$ 18,233</u>	

See independent auditor's report.

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

For The Year Ended October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 216,979	\$ 220,464	\$ 3,485
Intergovernmental	74,933	63,330	(11,603)
Other	-	24,505	24,505
Total revenues	291,912	308,299	16,387
Expenditures, current			
Culture and recreation			
Administration			
Personnel	119,913	70,862	49,051
Maintenance			
Personnel	263,432	155,674	107,758
Improvement and development			
Personnel	88,755	52,449	36,306
Total expenditures, current	472,100	278,985	193,115
Net change in fund balance	\$ (180,188)	29,314	\$ 209,502
Fund balance, beginning of period		124,701	
Fund balance, end of period		\$ 154,015	

See independent auditor's report.

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 October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 603,122	\$ 613,930	\$ 10,808
Intergovernmental	184,500	25,000	(159,500)
Investment income	25,000	-	(25,000)
Other	40,300	105,911	65,611
Total revenues	852,922	744,841	(108,081)
Expenditures, current			
Culture and recreation			
Improvement and development			
Personnel	374,100	270,907	103,193
Supplies and services	201,100	146,556	54,544
Total expenditures, current	575,200	417,463	157,737
Capital outlay	940,550	550,725	389,825
Total expenditures	1,515,750	968,188	547,562
Net change in fund balance	\$ (662,828)	(223,347)	\$ 439,481
Fund balance, beginning of period		816,926	
Fund balance, end of period		\$ 593,579	

See independent auditor's report.

Debt Service Funds

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

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).

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.

Geographic Information System Bond Fund - Accounts for the principal and interest payments for the 2001 Alternate Revenue Bonds used to pay for the County's portion of the WINGIS 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.

2004A Federal Aid Matching Tax Bond Fund - Used to account for expenditures related to the principal, interest and administrative payments for the 2004A Alternative Revenue Bonds (Federal Aid Matching Tax) issued to pay for road improvements.

2004B Motor Fuel Tax Bond Fund - Used to account for expenditures related to the principal, interest and administrative payments for the 2004B Alternative Revenue Bonds (Motor Fuel Tax Fund) issued to pay for road improvements.

2004D Landline Surcharge Bond Fund - Used to account for the expenditures related to the principal, interest and administrative payments for the 2004D Alternative Revenue Bonds (Landline Surcharge) issued to pay for equipment and buildings for the new 9-1-1 facilities.

2005A 1% Public Safety Sales Tax Bond Fund - Used to account for the expenditures related to the principal, interest and administration payments for the 2005A Alternative Revenue Bonds (1% Public Safety Sales Tax) issued to pay for the Criminal Justice Center.

2005C Capital Improvements Bond Fund - Used to account for expenditures related to the principal, interest, and administration payments for the 2005C Capital Improvement (State Income Tax) Alternate Revenue Bonds issued to pay for certain building improvements in the County Administration Building and Courthouse.

2006A Public Safety Sales Tax Bond Fund - Used to account for the expenditures related to the principal, interest and administration payments for the 2006A Alternative Revenue Bonds (1% Public Safety Sales Tax) issued to pay for the new Criminal Justice Center.

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

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

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

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

2006D Debt Certificates Bond Fund - Used to account for the principal and interest payments on the 2006D Debt Certificates issued in 2006.

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

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

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

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

2002A Forest Preserve 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 2000 Forest Preserve Capital Appreciation General Obligation Bonds.

2002B Forest Preserve 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, 2010

	1997	1999A	1999B	Geographic	2002	2003A	2003 B	2003D
	Toll Bridge	Motor	Federal	Information	Alternate	Public Safety	General	State
	Refinancing	Fuel Tax	Matching	System	Revenue	Sales Tax	Obligation	Income
Assets	Bond Fund	Bond Fund	Aid	Bond Fund	Bond Fund	Bond Fund	Refunding	Tax
	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund
Cash and cash equivalents	\$ 1,066,722	\$ 380,456	\$ 383,867	\$ 127,599	\$ 345,157	\$ 482,676	\$ 377,206	\$ 222,387
Property taxes receivable	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Accrued interest on investments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	\$ 1,066,722	\$ 380,456	\$ 383,867	\$ 127,599	\$ 345,157	\$ 482,676	\$ 377,206	\$ 222,387
Liabilities and fund balance								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	6,235	18,214	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	6,235	18,214	-
Fund balance								
Reserved	1,066,722	380,456	383,867	127,599	345,157	476,441	358,992	222,387
Unreserved	-	-	-	-	-	-	-	-
Total fund balance	1,066,722	380,456	383,867	127,599	345,157	476,441	358,992	222,387
Total liabilities and fund balance	\$ 1,066,722	\$ 380,456	\$ 383,867	\$ 127,599	\$ 345,157	\$ 482,676	\$ 377,206	\$ 222,387

See independent auditor's report.

2004A Federal Aid Matching Tax Bond Fund	2004B Motor Fuel Tax Bond Fund	2004D Landline Surcharge Bond Fund	2005A 1% Public Safety Sales Tax Bond Fund	2005C Capital Improvements Bond Fund	2006A Public Safety Sales Tax Bond Fund	2006B Federal Aid Matching Tax Bond Fund	2006B Motor Fuel Tax Bond Fund	2007A Federal Aid Matching Bond Fund
\$ 264,770	\$ 257,611	\$ 439,415	\$ 2,631,935	\$ 243,225	\$ 4,568,782	\$ 254,034	\$ 256,862	\$ 327,201
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 264,770	\$ 257,611	\$ 439,415	\$ 2,631,935	\$ 243,225	\$ 4,568,782	\$ 254,034	\$ 256,862	\$ 327,201

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	3,728	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	3,728	-	-	-	-	-	-
264,770	257,611	435,687	2,631,935	243,225	4,568,782	254,034	256,862	327,201
-	-	-	-	-	-	-	-	-
264,770	257,611	435,687	2,631,935	243,225	4,568,782	254,034	256,862	327,201
\$ 264,770	\$ 257,611	\$ 439,415	\$ 2,631,935	\$ 243,225	\$ 4,568,782	\$ 254,034	\$ 256,862	\$ 327,201

(Continued)

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

September 30, 2010

	2007B Motor Fuel Tax Bond Fund	2006D Debt Certificates Bond Fund	2006E Refunding Alternate Revenue Bond Fund	Court and Case Management Debt Service Fund	2008A Debt Certificates	2010A Tort Bond Fund	2002A Forest Preserve Land Acquisition Bond Fund	2002B Forest Preserve Land Acquisition Bond Fund	Totals
Assets									
Investments	\$ 325,704	\$ 13,048	\$ 1,300,000	\$ 514,971	\$ 1,286	\$ 9,288	\$ -	\$ 348,422	\$ 15,142,624
Property taxes receivable	-	-	-	-	-	-	-	350,165	350,165
Allowance for uncollectible taxes	-	-	-	-	-	-	-	(3,412)	(3,412)
Accrued interest on investments	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Total assets	\$ 325,704	\$ 13,048	\$ 1,300,000	\$ 514,971	\$ 1,286	\$ 9,288	\$ -	\$ 695,175	\$ 15,489,377
Liabilities and fund balance									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	783,281	-	-	-	-	-	811,458
Deferred revenue	-	-	-	-	-	-	-	337,765	337,765
Total liabilities	-	-	783,281	-	-	-	-	337,765	1,149,223
Fund balance									
Reserved	325,704	13,048	516,719	514,971	1,286	9,288	-	357,410	14,340,154
Unreserved	-	-	-	-	-	-	-	-	-
Total fund balance	325,704	13,048	516,719	514,971	1,286	9,288	-	357,410	14,340,154
Total liabilities and fund balance	\$ 325,704	\$ 13,048	\$ 1,300,000	\$ 514,971	\$ 1,286	\$ 9,288	\$ -	\$ 695,175	\$ 15,489,377

See independent auditor's report.



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

For The Year Ended September 30, 2010

	1997	1999A	1999B	Geographic	2002	2003A
	Toll Bridge	Motor	Federal	Information	Alternate	Public Safety
	Refinancing	Fuel Tax	Matching	System	Revenue	Sales Tax
	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund
Revenues						
Property taxes, net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	1,490	692	689	1,921	646	2,804
Fees, fines, and forfeitures	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	310,500	-
Total revenues	1,490	692	689	1,921	311,146	2,804
Expenditures, debt service						
Bond principal	1,015,000	195,000	195,000	90,000	310,000	-
Interest	78,898	39,663	39,663	10,950	600	294,600
Total expenditures	1,093,898	234,663	234,663	100,950	310,600	294,600
Excess of revenues over (under) expenditures	(1,092,408)	(233,971)	(233,974)	(99,029)	546	(291,796)
Other financing sources (uses)						
Transfers in	834,000	240,163	240,163	98,325	-	294,500
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	834,000	240,163	240,163	98,325	-	294,500
Net change in fund balance	(258,408)	6,192	6,189	(704)	546	2,704
Fund balance, beginning of period	1,325,130	374,264	377,678	128,303	344,611	473,737
Fund balance, end of period	\$ 1,066,722	\$ 380,456	\$ 383,867	\$ 127,599	\$ 345,157	\$ 476,441

See independent auditor's report.

<i>2003B</i>	<i>2003D</i>	<i>2004A</i>	<i>2004B</i>	<i>2004D</i>	<i>2005A</i>
<i>General</i>	<i>State</i>	<i>Federal Aid</i>	<i>Motor Fuel</i>	<i>Landline</i>	<i>1% Public</i>
<i>Obligation</i>	<i>Income</i>	<i>Matching</i>	<i>Tax</i>	<i>Surcharge</i>	<i>Safety Sales</i>
<i>Refunding</i>	<i>Tax</i>	<i>Tax Bond</i>	<i>Bond</i>	<i>Bond</i>	<i>Tax Bond</i>
<i>Bond Fund</i>	<i>Bond Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253	505	(510)	(493)	(893)	6,134
-	-	-	-	-	-
-	154,000	-	-	-	-
253	154,505	(510)	(493)	(893)	6,134
-	155,000	127,500	127,500	320,000	2,000,000
32,010	46,660	191,419	191,419	162,134	1,600,225
32,010	201,660	318,919	318,919	482,134	3,600,225
(31,757)	(47,155)	(319,429)	(319,412)	(483,027)	(3,594,091)
256,000	-	334,147	334,147	487,694	2,835,600
-	-	-	-	-	-
256,000	-	334,147	334,147	487,694	2,835,600
224,243	(47,155)	14,718	14,735	4,667	(758,491)
134,749	269,542	250,052	242,876	431,020	3,390,426
\$ 358,992	\$ 222,387	\$ 264,770	\$ 257,611	\$ 435,687	\$ 2,631,935

(Continued)

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

For The Year Ended September 30, 2010

	<i>2005C Capital Improvements Bond Fund</i>	<i>2006A Public Safety Sales Tax Bond Fund</i>	<i>2006B Federal Aid Matching Tax Bond Fund</i>	<i>2006B Motor Fuel Tax Bond Fund</i>	<i>2007A Federal Aid Matching Bond Fund</i>
Revenues					
Property taxes, net	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	449	7,081	483	489	601
Miscellaneous income	-	-	-	-	-
Intergovernmental revenues	283,200	-	-	-	-
Total revenues	283,649	7,081	483	489	601
Expenditures, debt service					
Bond principal	140,000	2,440,000	117,500	117,500	220,000
Interest	140,625	1,769,613	198,016	198,016	165,038
Total expenditures	280,625	4,209,613	315,516	315,516	385,038
Excess of revenues over (under) expenditures	3,024	(4,202,532)	(315,033)	(315,027)	(384,437)
Other financing sources (uses)					
Transfers in	-	4,994,663	310,854	310,854	390,750
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	4,994,663	310,854	310,854	390,750
Net change in fund balance	3,024	792,131	(4,179)	(4,173)	6,313
Fund balance, beginning of period	240,201	3,776,651	258,213	261,035	320,888
Fund balance, end of period	\$ 243,225	\$ 4,568,782	\$ 254,034	\$ 256,862	\$ 327,201

See independent auditor's report.

<i>2007B Motor Fuel Tax Bond Fund</i>	<i>2006D Debt Certificates Bond Fund</i>	<i>2006E Refunding Alternate Revenue Bond Fund</i>	<i>Court and Case Management Debt Service Fund</i>	<i>2008A Debt Certificates</i>	<i>2010A Tort Bond Fund</i>	<i>2002A Forest Preserve Land Acquisition Bond Fund</i>	<i>2002B Forest Preserve Land Acquisition Bond Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,125	345,125
599	12	965	-	-	-	-	-	23,917
-	-	-	-	134,000	9,288	-	-	143,288
-	731,000	-	-	-	-	-	-	1,478,700
599	731,012	965	-	134,000	9,288	-	345,125	1,991,030
220,000	360,000	50,000	455,000	40,000	-	-	210,000	8,905,000
165,038	371,486	796,295	217,029	93,550	-	-	128,690	6,931,637
385,038	731,486	846,295	672,029	133,550	-	-	338,690	15,836,637
(384,439)	(474)	(845,330)	(672,029)	450	9,288	-	6,435	(13,845,607)
390,750	-	847,545	595,000	-	-	65,208	-	13,860,363
-	-	-	-	-	-	-	(65,208)	(65,208)
390,750	-	847,545	595,000	-	-	65,208	(65,208)	13,795,155
6,311	(474)	2,215	(77,029)	450	9,288	65,208	(58,773)	(50,452)
319,393	13,522	514,504	592,000	836	-	(65,208)	416,183	14,390,606
\$ 325,704	\$ 13,048	\$ 516,719	\$ 514,971	\$ 1,286	\$ 9,288	\$ -	\$ 357,410	\$ 14,340,154

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 3,000	\$ 1,490	\$ (1,510)
Total revenues	3,000	1,490	(1,510)
Expenditures, debt service			
Bond principal	1,015,000	1,015,000	-
Interest	78,897	78,898	(1)
Total expenditures	1,093,897	1,093,898	(1)
Excess of revenues over (under) expenditures	(1,090,897)	(1,092,408)	(1,511)
Other financing sources (uses)			
Transfers in	834,000	834,000	-
Total other financing sources (uses)	834,000	834,000	-
Net change in fund balance	\$ (256,897)	(258,408)	\$ (1,511)
Fund balance, beginning of period		1,325,130	
Fund balance, end of period		\$ 1,066,722	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 692	\$ (1,308)
Total revenues	2,000	692	(1,308)
Expenditures, debt service			
Bond principal	195,000	195,000	-
Interest	39,663	39,663	-
Total expenditures	234,663	234,663	-
Excess of revenues over (under) expenditures	(232,663)	(233,971)	(1,308)
Other financing sources (uses)			
Transfers in	241,000	240,163	(837)
Total other financing sources (uses)	241,000	240,163	(837)
Net change in fund balance	\$ 8,337	6,192	\$ (2,145)
Fund balance, beginning of period		374,264	
Fund balance, end of period		\$ 380,456	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 689	\$ (1,311)
Total revenues	2,000	689	(1,311)
Expenditures, debt service			
Bond principal	195,000	195,000	-
Interest	39,663	39,663	-
Total expenditures	234,663	234,663	-
Excess of revenues over (under) expenditures	(232,663)	(233,974)	(1,311)
Other financing sources (uses)			
Transfers in	241,000	240,163	(837)
Total other financing sources (uses)	241,000	240,163	(837)
Net change in fund balance	\$ 8,337	6,189	\$ (2,148)
Fund balance, beginning of period		377,678	
Fund balance, end of period		\$ 383,867	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 1,921	\$ 1,921
Total revenues	-	1,921	1,921
Expenditures, debt service			
Bond principal	90,000	90,000	-
Interest	10,950	10,950	-
Total expenditures	100,950	100,950	-
Excess of revenues over (under) expenditures	(100,950)	(99,029)	1,921
Other financing sources (uses)			
Transfers in	99,000	98,325	(675)
Total other financing sources (uses)	99,000	98,325	(675)
Net change in fund balance	<u>\$ (1,950)</u>	<u>(704)</u>	<u>\$ 1,246</u>
Fund balance, beginning of period		128,303	
Fund balance, end of period		<u>\$127,599</u>	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 646	\$ (354)
Intergovernmental revenues	311,000	310,500	(500)
Total revenues	312,000	311,146	(854)
Expenditures, debt service			
Bond principal	310,000	310,000	-
Interest	600	600	-
Total expenditures	310,600	310,600	-
Net change in fund balance	\$ 1,400	546	\$ (854)
Fund balance, beginning of period		344,611	
Fund balance, end of period		\$ 345,157	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 2,804	\$ 804
Total revenues	2,000	2,804	804
Expenditures, debt service			
Interest	294,600	294,600	-
Total expenditures	294,600	294,600	-
Excess of revenues over (under) expenditures	(292,600)	(291,796)	804
Other financing sources (uses)			
Transfer in	294,000	294,500	500
Total other financing sources (uses)	294,000	294,500	500
Net change in fund balance	\$ 1,400	2,704	\$ 1,304
Fund balance, beginning of period		473,737	
Fund balance, end of period		\$ 476,441	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 253	\$ (747)
Total revenues	1,000	253	(747)
Expenditures, debt service			
Bond principal	-	-	-
Interest	32,010	32,010	-
Total expenditures	32,010	32,010	-
Excess of revenues over (under) expenditures	(31,010)	(31,757)	(747)
Other financing sources (uses)			
Transfer in	256,000	256,000	-
Total other financing sources (uses)	256,000	256,000	-
Net change in fund balance	\$ 224,990	224,243	\$ (747)
Fund balance, beginning of period		134,749	
Fund balance, end of period		\$ 358,992	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 505	\$ (495)
Intergovernmental revenues	204,000	154,000	(50,000)
Total revenues	205,000	154,505	(50,495)
Expenditures, debt service			
Bond principal	155,000	155,000	-
Interest	46,660	46,660	-
Total expenditures	201,660	201,660	-
Net change in fund balance	\$ 3,340	(47,155)	\$ (50,495)
Fund balance, beginning of period		269,542	
Fund balance, end of period		\$ 222,387	

See independent auditor's report.

County of Winnebago, Illinois
2004A Federal Aid Matching Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ (510)	\$ (1,510)
Total revenues	1,000	(510)	(1,510)
Expenditures, debt service			
Bond principal	127,500	127,500	-
Interest	191,519	191,419	100
Total expenditures	319,019	318,919	100
Excess of revenues over (under) expenditures	(318,019)	(319,429)	(1,410)
Other financing sources (uses)			
Transfer in	334,000	334,147	147
Total other financing sources (uses)	334,000	334,147	147
Net change in fund balance	\$ 15,981	14,718	\$ (1,263)
Fund balance, beginning of period		250,052	
Fund balance, end of period		\$ 264,770	

See independent auditor's report.

County of Winnebago, Illinois
2004B Motor Fuel Tax Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ (493)	\$ (1,493)
Total revenues	1,000	(493)	(1,493)
Expenditures, debt service			
Bond principal	127,500	127,500	-
Interest	191,519	191,419	100
Total expenditures	319,019	318,919	100
Excess of revenues over (under) expenditures	(318,019)	(319,412)	(1,393)
Other financing sources (uses)			
Transfers in	334,000	334,147	147
Total other financing sources (uses)	334,000	334,147	147
Net change in fund balance	\$ 15,981	14,735	\$ (1,246)
Fund balance, beginning of period		242,876	
Fund balance, end of period		\$ 257,611	

See independent auditor's report.

County of Winnebago, Illinois
2004D Landline Surcharge Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ (893)	\$ (2,893)
Other	-	-	-
Total revenues	2,000	(893)	(2,893)
Expenditures, debt service			
Bond principal	320,000	320,000	-
Interest	162,734	162,134	600
Total expenditures	482,734	482,134	600
Excess of revenues over (under) expenditures	(480,734)	(483,027)	(2,293)
Other financing sources (uses)			
Transfers in	489,000	487,694	(1,306)
Total other financing sources (uses)	489,000	487,694	(1,306)
Net change in fund balance	\$ 8,266	4,667	\$ (3,599)
Fund balance, beginning of period		431,020	
Fund balance, end of period		\$ 435,687	

See independent auditor's report.

County of Winnebago, Illinois
2005A 1% Public Safety Sales Tax Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 20,000	\$ 6,134	\$ (13,866)
Total revenues	20,000	6,134	(13,866)
Expenditures, debt service			
Bond principal	2,000,000	2,000,000	-
Interest	1,600,600	1,600,225	375
Total expenditures	3,600,600	3,600,225	375
Excess of revenues over (under) expenditures	(3,580,600)	(3,594,091)	(13,491)
Other financing sources (uses)			
Transfers in	2,836,000	2,835,600	(400)
Total other financing sources (uses)	2,836,000	2,835,600	(400)
Net change in fund balance	\$ (744,600)	(758,491)	\$ (13,891)
Fund balance, beginning of period		3,390,426	
Fund balance, end of period		\$ 2,631,935	

See independent auditor's report.

County of Winnebago, Illinois
2005C Capital Improvements Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 449	\$ (551)
Intergovernmental revenues	284,000	283,200	\$ (800)
Total revenues	285,000	283,649	(1,351)
Expenditures, debt service			
Bond principal	140,000	140,000	-
Interest	141,000	140,625	375
Total expenditures	281,000	280,625	375
Net change in fund balance	\$ 4,000	3,024	\$ (976)
Fund balance, beginning of period		240,201	
Fund balance, end of period		\$ 243,225	

See independent auditor's report.

County of Winnebago, Illinois
2006A Public Safety Sales Tax Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 25,000	\$ 7,081	\$ (17,919)
Total revenues	25,000	7,081	(17,919)
Expenditures, debt service			
Bond principal	2,440,000	2,440,000	-
Interest	1,769,988	1,769,613	375
Total expenditures	4,209,988	4,209,613	375
Excess of revenues over (under) expenditures	(4,184,988)	(4,202,532)	(17,544)
Other financing sources (uses)			
Transfers in	4,995,000	4,994,663	(337)
Total other financing sources (uses)	4,995,000	4,994,663	(337)
Net change in fund balance	\$ 810,012	792,131	\$ (17,881)
Fund balance, beginning of period		3,776,651	
Fund balance, end of period		\$ 4,568,782	

See independent auditor's report.

County of Winnebago, Illinois
2006B Federal Aid Matching Tax Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 483	\$ (517)
Total revenues	1,000	483	(517)
Expenditures, debt service			
Bond principal	117,500	117,500	-
Interest	198,504	198,016	488
Total expenditures	316,004	315,516	488
Excess of revenues over (under) expenditures	(315,004)	(315,033)	(29)
Other financing sources (uses)			
Transfers in	311,000	310,854	(146)
Total other financing sources (uses)	311,000	310,854	(146)
Net change in fund balance	\$ (4,004)	(4,179)	\$ (175)
Fund balance, beginning of period		258,213	
Fund balance, end of period		\$ 254,034	

See independent auditor's report.

County of Winnebago, Illinois

2006B Motor Fuel Tax Bond Fund

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

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 489	\$ (511)
Total revenues	1,000	489	(511)
Expenditures, debt service			
Bond principal	117,500	117,500	-
Interest	198,504	198,016	488
Total expenditures	316,004	315,516	488
Excess of revenues over (under) expenditures	(315,004)	(315,027)	(23)
Other financing sources (uses)			
Transfers in	311,000	310,854	(146)
Total other financing sources (uses)	311,000	310,854	(146)
Net change in fund balance	\$ (4,004)	(4,173)	\$ (169)
Fund balance, beginning of period		261,035	
Fund balance, end of period		\$ 256,862	

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 601	\$ (399)
Total revenues	1,000	601	(399)
Expenditures, debt service			
Bond principal	220,000	220,000	-
Interest	165,450	165,038	412
Total expenditures	385,450	385,038	412
Excess of revenues over (under) expenditures	(384,450)	(384,437)	13
Other financing sources (uses)			
Transfers in	391,000	390,750	(250)
Total other financing sources (uses)	391,000	390,750	(250)
Net change in fund balance	\$ 6,550	6,313	\$ (237)
Fund balance, beginning of period		320,888	
Fund balance, end of period		\$ 327,201	

See independent auditor's report.

County of Winnebago, Illinois

2007B Motor Fuel Tax Bond Fund

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

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 599	\$ (401)
Total revenues	1,000	599	(401)
Expenditures, debt service			
Bond principal	220,000	220,000	-
Interest	165,450	165,038	412
Total expenditures	385,450	385,038	412
Excess of revenues over (under) expenditures	(384,450)	(384,439)	11
Other financing sources (uses)			
Transfers in	391,000	390,750	(250)
Total other financing sources (uses)	391,000	390,750	(250)
Net change in fund balance	\$ 6,550	6,311	\$ (239)
Fund balance, beginning of period		319,393	
Fund balance, end of period		\$ 325,704	

See independent auditor's report.

County of Winnebago, Illinois
2006D Debt Certificates Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 12	\$ 12
Intergovernmental revenue	731,000	731,000	\$ -
Total revenues	731,000	731,012	12
Expenditures, debt service			
Bond principal	360,000	360,000	-
Interest	371,737	371,486	251
Total expenditures	731,737	731,486	251
Net change in fund balance	\$ (737)	(474)	\$ 263
Fund balance, beginning of period		13,522	
Fund balance, end of period		\$ 13,048	

See independent auditor's report.

County of Winnebago, Illinois
2006E Refunding Alternate Revenue Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 965	\$ (1,035)
Total revenues	2,000	965	(1,035)
Expenditures, debt service			
Bond principal	50,000	50,000	-
Interest	796,545	796,295	250
Total expenditures	846,545	846,295	250
Excess of revenues over (under) expenditures	(844,545)	(845,330)	(785)
Other financing sources (uses)			
Transfers in	850,000	847,545	(2,455)
Total other financing sources (uses)	850,000	847,545	(2,455)
Net change in fund balance	\$ 5,455	2,215	\$ (3,240)
Fund balance, beginning of period		514,504	
Fund balance, end of period		\$ 516,719	

See independent auditor's report.

County of Winnebago, Illinois
2008A Debt Certificates
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Fees, fines, and forfeitures	\$ 134,000	\$ 134,000	\$ -
Total revenues	134,000	134,000	-
Expenditures, debt service			
Bond principal	40,000	40,000	-
Interest	94,000	93,550	450
Total expenditures	134,000	133,550	450
Net change in fund balance	\$ 134,000	450	\$ (133,550)
Fund balance, beginning of period		836	
Fund balance, end of period		\$ 1,286	

See independent auditor's report.

County of Winnebago, Illinois
2010A Tort Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Fees, fines, and forfeitures	\$ 134,000	\$ 9,288	\$ (124,712)
Total revenues	134,000	9,288	(124,712)
Expenditures, debt service			
Bond principal	-	-	-
Interest	-	-	-
Total expenditures	-	-	-
Net change in fund balance	\$ 134,000	9,288	\$ (124,712)
Fund balance, beginning of period		-	
Fund balance, end of period		\$ 9,288	

See independent auditor's report.

County of Winnebago, Illinois
2002B Forest Preserve Land Acquisition Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 340,415	\$ 345,125	\$ 4,710
Investment income	3,000	-	(3,000)
Total revenues	343,415	345,125	1,710
Expenditures, debt service			
Bond principal	184,046	210,000	(25,954)
Interest and fiscal charges	155,019	128,690	26,329
Total expenditures	339,065	338,690	375
Excess of revenues over (under) expenditures	4,350	6,435	1,335
Other financing sources			
Transfers (out)	-	(65,208)	(65,208)
Total other financing sources	-	(65,208)	(65,208)
Net change in fund balance	\$ 4,350	(58,773)	\$ (63,123)
Fund balance, beginning of period		416,183	
Fund balance, end of period		\$ 357,410	

See independent auditor's report.

Capital Project Funds

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

2006A Justice Center Bond Project Fund - Used to account for proceeds from the 2006A Bond Issue and transfer from the 1% Public Safety Sales Tax Fund. The proceeds will be spent on the construction expenditures for the Justice Center.

2006D Capital Improvements Project Fund - Used to account for proceeds of the bond issue in 2006 for certain capital expenditures in the Administrative Building and equipment.

2006C Motor Fuel Tax Project Fund - Used to account for proceeds of the 2006C bond issue. The proceeds will be used for construction and engineering of highway improvements.

2007A Federal Aid Match Project Fund - Used to account for proceeds of the 2007A bond issue. The proceeds will be used for construction and engineering of highway improvements.

2007B Motor Fuel Tax Project Fund - Used to account for proceeds of the 2007B bond issue. The proceeds will be used for construction and engineering of highway improvements.

2006D Debt Certificates Project Fund - Used to account for the expenditures made from the 2006D Debt Certificates Project Fund. Expenditures are primarily for renovation of certain County buildings.

East Riverside Boulevard Fund - Used to account for the expenditures related to a large road project on East Riverside Boulevard.

Court and Case Management Project Fund - Used to account for the expenditures related to the new Court and Case Management System to be installed over three years beginning fiscal year 2008.

2008 Siren Project Fund - Used to account for the expenditures related to the installation of an outdoor emergency warning siren system.

2010C Bond Project Fund - Used to account for proceeds of the 2010C bond issue. The proceeds will be used for building renovations.

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.





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

September 30, 2010

		<i>2006A</i>	<i>2006D</i>	<i>2006C</i>	<i>2007A</i>	<i>2007B</i>
		<i>Justice</i>	<i>Capital</i>	<i>Motor Fuel</i>	<i>Federal</i>	<i>Motor</i>
		<i>Center</i>	<i>Improvements</i>	<i>Tax</i>	<i>Aid</i>	<i>Fuel Tax</i>
		<i>Project</i>	<i>Project</i>	<i>Project</i>	<i>Project</i>	<i>Project</i>
		<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
Assets						
Cash and investments	\$	-	\$ -	\$ 2,017,733	\$ -	\$ -
Other receivables		-	-	-	-	-
Due from other government units and agencies		-	-	-	-	-
Due from other funds		-	-	-	-	-
Other assets		-	-	-	-	-
Total assets	\$	-	\$ -	\$ 2,017,733	\$ -	\$ -
Liabilities and fund balance						
Liabilities						
Accounts payable	\$	-	\$ -	\$ -	\$ -	\$ -
Accrued wages payable		-	-	-	-	-
Due to other funds		-	-	2,014,309	-	-
Contract retainage		-	-	-	-	-
Total liabilities		-	-	2,014,309	-	-
Fund balance						
Reserved		-	-	3,424	-	-
Unreserved		-	-	-	-	-
Total fund balances		-	-	3,424	-	-
Total liabilities and fund balance	\$	-	\$ -	\$ 2,017,733	\$ -	\$ -

See independent auditor's report.

<i>2006D Debt Certificates Project Fund</i>	<i>East Riverside Boulevard Fund</i>	<i>Court and Case Management Project Fund</i>	<i>2008 Siren Project Fund</i>	<i>2010C Bond Project Fund</i>	<i>Forest Preserve Land Acquisition Fund</i>	<i>Totals</i>
\$ 181,486	\$ 6,096	\$ 2,013,593	\$ 84,544	\$ 2,879,757	\$ 3,802	\$ 7,187,011
-	53,916	-	-	-	-	53,916
-	260,344	-	-	-	-	260,344
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 181,486	\$ 320,356	\$ 2,013,593	\$ 84,544	\$ 2,879,757	\$ 3,802	\$ 7,501,271

\$ 3,655	\$ 158,436	\$ 6,277	\$ 52,235	\$ 224,489	\$ -	\$ 445,092
-	-	3,369	-	-	-	3,369
-	-	821,381	-	-	-	2,835,690
-	158,262	-	-	-	-	158,262
3,655	316,698	831,027	52,235	224,489	-	3,442,413
177,831	3,658	1,182,566	32,309	2,655,268	3,802	4,058,858
-	-	-	-	-	-	-
177,831	3,658	1,182,566	32,309	2,655,268	3,802	4,058,858
\$ 181,486	\$ 320,356	\$ 2,013,593	\$ 84,544	\$ 2,879,757	\$ 3,802	\$ 7,501,271

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>2006A</i>	<i>2006D</i>	<i>2006C</i>	<i>2007A</i>	<i>2007B</i>
	<i>Justice</i>	<i>Capital</i>	<i>Motor Fuel</i>	<i>Federal</i>	<i>Motor</i>
	<i>Center</i>	<i>Improvements</i>	<i>Tax</i>	<i>Aid</i>	<i>Fuel Tax</i>
	<i>Project</i>	<i>Project</i>	<i>Project</i>	<i>Match</i>	<i>Project</i>
	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
Revenues					
Investment income	\$ -	\$ -	\$ 3,424	\$ 3,126	\$ 3,126
Taxes	140,943	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	140,943	-	3,424	3,126	3,126
Expenditures, current					
General government	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures, current	-	-	-	-	-
Capital outlay	-	-	-	1,059,496	1,187,000
Total expenditures	-	-	-	1,059,496	1,187,000
Excess of revenues over (under) expenditures	140,943	-	3,424	(1,056,370)	(1,183,874)
Other financing sources (uses)					
Proceeds from general obligation bonds	-	-	-	-	-
Premium (discount) on bond issue	-	-	-	-	-
Transfer in	-	-	-	16,795	16,121
Transfer out	-	(8,514)	-	-	-
Total other financing sources (uses)	-	(8,514)	-	16,795	16,121
Net change in fund balance	140,943	(8,514)	3,424	(1,039,575)	(1,167,753)
Fund balance, beginning of period	(140,943)	8,514	-	1,039,575	1,167,753
Fund balance, end of period	\$ -	\$ -	\$ 3,424	\$ -	\$ -

See independent auditor's report.

<i>2006D Debt Certificates Project Fund</i>	<i>East Riverside Boulevard Fund</i>	<i>Court and Case Management Project Fund</i>	<i>2008 Siren Project Fund</i>	<i>2010C Bond Project Fund</i>	<i>Forest Preserve Land Acquisition Fund</i>	<i>Totals</i>
\$ 923	\$ -	\$ 11,670	\$ -	\$ -	\$ -	\$ 22,269
-	-	-	-	-	-	140,943
-	1,873,300	-	-	-	-	1,873,300
-	-	-	-	11,847	399	12,246
923	1,873,300	11,670	-	11,847	399	2,048,758
-	-	1,945,944	12	40,016	-	1,985,972
-	-	-	-	-	9,428	9,428
-	-	1,945,944	12	40,016	9,428	1,995,400
2,036,220	1,889,234	527,574	154,809	1,277,298	100,000	8,231,631
2,036,220	1,889,234	2,473,518	154,821	1,317,314	109,428	10,227,031
(2,035,297)	(15,934)	(2,461,848)	(154,821)	(1,305,467)	(109,029)	(8,178,273)
-	-	-	-	4,000,000	-	4,000,000
-	-	-	-	(39,265)	-	(39,265)
-	-	-	-	-	-	32,916
-	-	-	-	-	-	(8,514)
-	-	-	-	3,960,735	-	3,985,137
(2,035,297)	(15,934)	(2,461,848)	(154,821)	2,655,268	(109,029)	(4,193,136)
2,213,128	19,592	3,644,414	187,130	-	112,831	8,251,994
\$ 177,831	\$ 3,658	\$ 1,182,566	\$ 32,309	\$ 2,655,268	\$ 3,802	\$ 4,058,858

See independent auditor's report.

County of Winnebago, Illinois
2007A Federal Aid Match Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 3,126	\$ 3,126
Other	-	-	-
Total revenues	-	3,126	3,126
Capital outlay	956,000	1,059,496	(103,496)
Total expenditures	956,000	1,059,496	(103,496)
Excess of revenues over (under) expenditures	(956,000)	(1,056,370)	(100,370)
Other financing sources			
Transfer in	-	16,795	16,795
Proceeds from short term note	-	-	-
Total other financing sources	-	16,795	16,795
Net change in fund balance	\$ (956,000)	(1,039,575)	(83,575)
Fund balance, beginning of period		1,039,575	
Fund balance, end of period		\$ -	

See independent auditor's report.

County of Winnebago, Illinois
2007B Motor Fuel Tax Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 3,126	\$ 3,126
Total revenues	-	3,126	3,126
Capital outlay	1,084,000	1,187,000	(103,000)
Total expenditures	1,084,000	1,187,000	(103,000)
Excess of revenues over (under) expenditures	(1,084,000)	(1,183,874)	(99,874)
Other financing sources			
Transfer in	-	16,121	16,121
Total other financing sources	-	16,121	16,121
Net change in fund balance	<u>\$ (1,084,000)</u>	<u>(1,167,753)</u>	<u>(83,753)</u>
Fund balance, beginning of period		1,167,753	
Fund balance, end of period		<u>\$ -</u>	

See independent auditor's report.

County of Winnebago, Illinois
2006D Debt Certificates Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 923	\$ 923
Total revenues	-	923	923
Expenditures, current			
General government			
Personnel	-	-	-
Total expenditures, current	-	-	-
Capital outlay	2,200,000	2,036,220	163,780
Total expenditures	2,200,000	2,036,220	163,780
Excess of revenues over (under) expenditures	(2,200,000)	(2,035,297)	164,703
Other financing sources (uses)			
Transfer in	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	<u>\$ (2,200,000)</u>	<u>(2,035,297)</u>	<u>164,703</u>
Fund balance, beginning of period		2,213,128	
Fund balance, end of period		<u>\$ 177,831</u>	

See independent auditor's report.

County of Winnebago, Illinois

East Riverside Boulevard Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Intergovernmental revenues	\$ -	\$ 1,873,300	\$ 1,873,300
Intergovernmental	-	-	-
Total revenues	-	1,873,300	1,873,300
Expenditures, current			
General government			
Personnel	-	-	-
Supplies and services	-	-	-
Total expenditures, current	-	-	-
Capital outlay	3,000,000	1,889,234	1,110,766
Total expenditures	3,000,000	1,889,234	1,110,766
Excess of revenues over (under) expenditures	(3,000,000)	(15,934)	2,984,066
Net change in fund balance	<u>\$ (3,000,000)</u>	<u>(15,934)</u>	<u>2,984,066</u>
Fund balance, beginning of period		19,592	
Fund balance, end of period		<u>\$ 3,658</u>	

See independent auditor's report.

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

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 10,000	\$ 11,670	\$ 1,670
Total revenues	10,000	11,670	1,670
Expenditures, current			
General government			
Personnel	318,958	319,652	(694)
Supplies and services	2,353,244	1,626,292	726,952
Total expenditures, current	2,672,202	1,945,944	726,258
Capital outlay	630,486	527,574	102,912
Total expenditures	3,302,688	2,473,518	829,170
Excess of revenues over (under) expenditures	(3,292,688)	(2,461,848)	830,840
Net change in fund balance	\$ (3,292,688)	(2,461,848)	830,840
Fund balance, beginning of period		3,644,414	
Fund balance, end of period		\$ 1,182,566	

See independent auditor's report.

County of Winnebago, Illinois
2008 Siren Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ -	\$ -
Total revenues	-	-	-
Expenditures, current			
General government			
Personnel	-	-	-
Supplies and services	-	12	(12)
Total expenditures, current	-	12	(12)
Capital outlay	109,000	154,809	(45,809)
Total expenditures	109,000	154,821	(45,821)
Excess of revenues over (under) expenditures	(109,000)	(154,821)	(45,821)
Total other financing sources (uses)	-	-	-
Net change in fund balance	<u>\$ (109,000)</u>	<u>(154,821)</u>	<u>(45,821)</u>
Fund balance, beginning of period		187,130	
Fund balance, end of period		<u>\$ 32,309</u>	

See independent auditor's report.

County of Winnebago, Illinois

2010C Bond Project Fund

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

For the Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ -	\$ -
Other	-	11,847	11,847
Total revenues	-	11,847	11,847
Expenditures, current			
General government			
Personnel	-	-	-
Supplies and services	50,000	-	50,000
Issuance costs	200,000	40,016	159,984
Total expenditures, current	250,000	40,016	209,984
Capital outlay	1,555,000	1,277,298	277,702
Total expenditures	1,805,000	1,317,314	487,686
Excess of revenues over (under) expenditures	(1,805,000)	(1,305,467)	499,533
Other financing sources (uses)			
Proceeds from general obligation bonds	-	4,000,000	4,000,000
Discount on issuance of bonds	-	(39,265)	(39,265)
Total other financing sources (uses)	-	3,960,735	3,960,735
Net change in fund balance	<u>\$ (1,805,000)</u>	<u>2,655,268</u>	<u>4,460,268</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 2,655,268</u>	

See independent auditor's report.

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 October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ -	\$ -
Other	-	399	399
Total revenues	-	399	399
Expenditures, current			
Culture and recreation			
Supplies and services	15,390	9,428	5,962
Total expenditures, current	15,390	9,428	5,962
Capital outlay	60,000	100,000	(40,000)
Total expenditures	75,390	109,428	(34,038)
Excess of revenues over (under) expenditures	(75,390)	(109,029)	(33,639)
Other financing sources (uses)			
Transfer in	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	<u>\$ (75,390)</u>	<u>(109,029)</u>	<u>(33,639)</u>
Fund balance, beginning of period		112,831	
Fund balance, end of period		<u>\$ 3,802</u>	

See independent auditor's report.



Enterprise Funds



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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 12,286,000	\$ 10,835,227	\$ (1,450,773)
Other	-	106,076	106,076
Total operating revenues	12,286,000	10,941,303	(1,344,697)
Operating expenses			
Personnel	11,419,914	11,519,846	(99,932)
Supplies and services	4,443,659	4,432,021	11,638
Total operating expenses	15,863,573	15,951,867	(88,294)
Operating loss	(3,577,573)	(5,010,564)	(1,432,991)
Non-operating revenue (expense)			
Investment income	7,000	36	(6,964)
Interest expense	-	-	-
Loss before transfers	(3,570,573)	(5,010,528)	(1,439,955)
Transfers			
Transfer in	3,163,000	3,163,000	-
Net income (loss) - budgetary basis	(407,573)	(1,847,528)	(1,439,955)
Adjustments to GAAP basis			
Depreciation		(342,617)	
Capital assets capitalized		528,971	
Total adjustments to GAAP basis		186,354	
Net income (loss) - GAAP basis		(1,661,174)	
Total net assets, beginning of period		10,545,982	
Total net assets, end of period		\$ 8,884,808	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 1,146,000	\$ 716,929	\$ (429,071)
Licenses and permits	1,276,000	1,749,598	473,598
Other	10,000	46,702	36,702
Total operating revenues	2,432,000	2,513,229	81,229
Operating expenses			
Personnel	1,579,480	1,590,475	(10,995)
Supplies and services	693,700	631,741	61,959
Total operating expenses	2,273,180	2,222,216	50,964
Operating income (loss)	158,820	291,013	132,193
Non-operating revenue (expenses)			
Investment income	-	-	-
Interest expense	-	-	-
Total nonoperating revenues (expenses)	-	-	-
Net income (loss) - budgetary basis	158,820	291,013	132,193
Adjustments to GAAP basis			
Depreciation		(83,993)	
Capital assets capitalized		16,563	
Total adjustments to GAAP basis		(67,430)	
Net income (loss) - GAAP basis		223,583	
Total net assets, beginning		1,731,143	
Total net assets, end of period		\$ 1,954,726	

See independent auditor's report.

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 October 31, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 1,991,100	\$ 1,690,706	\$ (300,394)
Other	15,000	4,980	(10,020)
Total operating revenues	2,006,100	1,695,686	(310,414)
Operating expenses			
Personnel	1,201,500	1,112,249	89,251
Supplies and services	1,192,000	855,757	336,243
Total operating expenses	2,393,500	1,968,006	425,494
Operating income (loss)	(387,400)	(272,320)	115,080
Non-operating revenue (expense)			
Investment income	-	-	-
Total nonoperating revenues (expenses)	-	-	-
Net (loss) before transfers	(387,400)	(272,320)	115,080
Transfers in	250,000	250,000	-
Net income (loss) - budgetary basis	(137,400)	(22,320)	115,080
Adjustments to GAAP basis			
Depreciation		(202,321)	
Capital assets capitalized		219,452	
Total adjustments to GAAP basis		17,131	
Net income (loss) - GAAP basis		(5,189)	
Total net assets, beginning of period		3,496,455	
Total net assets, end of period		\$ 3,491,266	

See independent auditor's report.

County of Winnebago, Illinois
555 North Court Operations Fund
Schedule of Revenues, Expenses, and Changes in Fund Net Assets
Budget and Actual

For The Year Ended September 30, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 340,000	\$ 303,591	\$ (36,409)
Other	6,000	7,021	1,021
Total operating revenues	346,000	310,612	(35,388)
Operating expenses			
Personnel	-	-	-
Supplies and services	119,585	179,701	(60,116)
Total operating expenses	119,585	179,701	(60,116)
Operating income (loss)	226,415	130,911	(95,504)
Non-operating revenue (expense)			
Interest expense	-	(2,495)	(2,495)
Total nonoperating revenues (expenses)	-	(2,495)	(2,495)
Net income (loss) - budgetary basis	226,415	128,416	(97,999)
Adjustments to GAAP basis			
Depreciation		-	
Total adjustments to GAAP basis		-	
Net income (loss) - GAAP basis		128,416	
Total net assets, beginning of period		-	
Total net assets, end of period		\$ 128,416	

See independent auditor's report.

Internal Service Funds

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.

Litigation Settlement Fund - Used to account for the revenue and expenses related to a litigation settlement.



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

September 30, 2010

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Litigation Settlement Fund</i>	<i>Totals</i>
Current assets				
Cash	\$ 455,335	\$ 3,988,671	\$ -	\$ 4,444,006
Receivables, net	1,468	444,552	-	446,020
Due from other funds	649	457	-	1,106
Due from other governmental units and agencies	50,411	-	-	50,411
Total current assets	507,863	4,433,680	-	4,941,543
Noncurrent assets				
Capital assets not being depreciated	81,420	-	-	81,420
Capital assets being depreciated, net of accumulated depreciation	354,843	-	-	354,843
Total noncurrent assets	436,263	-	-	436,263
Total assets	\$ 944,126	\$ 4,433,680	\$ -	\$ 5,377,806
Liabilities and net assets				
Current liabilities				
Accounts payable	\$ 154,596	\$ 549,814	\$ -	\$ 704,410
Accrued payroll and benefits	26,968	-	-	26,968
Claims payable	-	1,422,023	-	1,422,023
Current maturities of long-term liabilities	14,723	-	-	14,723
Total current liabilities	196,287	1,971,837	-	2,168,124
Noncurrent liabilities				
Compensated absences payable	38,815	-	-	38,815
Net pension obligation	9,283	-	-	9,283
Early retirement incentive	18,000	-	-	18,000
Other postemployment benefit obligation	12,963	-	-	12,963
Total noncurrent liabilities	79,061	-	-	79,061
Total liabilities	275,348	1,971,837	-	2,247,185
Net assets				
Invested in capital assets	436,263	-	-	436,263
Unrestricted	232,515	2,461,843	-	2,694,358
Total net assets	668,778	2,461,843	-	3,130,621
Total liabilities and net assets	\$ 944,126	\$ 4,433,680	\$ -	\$ 5,377,806

See independent auditor's report.

County of Winnebago, Illinois

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

Internal Service Funds

For The Year Ended September 30, 2010

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Litigation Settlement Fund</i>	<i>Totals</i>
Operating revenues				
Charges for services	\$ 2,611,661	\$ 14,681,585	\$ -	\$ 17,293,246
Other	18	138,576		138,594
Total operating revenues	2,611,679	14,820,161	-	17,431,840
Operating expenses				
Personnel	918,232	-	-	918,232
Supplies and services	1,668,796	14,980,705	-	16,649,501
Depreciation and amortization	85,333	-	-	85,333
Total operating expenses	2,672,361	14,980,705	-	17,653,066
Operating income (loss) before transfers	(60,682)	(160,544)	-	(221,226)
Transfer in	50,000	-	12,250,000	12,300,000
Net increase (decrease) in net assets	(10,682)	(160,544)	12,250,000	12,078,774
Total net assets, beginning of period	679,460	2,622,387	(12,250,000)	(8,948,153)
Total net assets, end of period	\$ 668,778	\$ 2,461,843	\$ -	\$ 3,130,621

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Litigation Settlement Fund</i>	<i>Totals</i>
Cash flows from operating activities:				
Cash receipts from users	\$ 2,623,990	\$ 14,405,034	\$ -	\$ 17,029,024
Cash receipts from others	-	-	4,750,000	\$ 4,750,000
Cash paid to employees	(884,809)	-	-	(884,809)
Cash paid to vendors	(1,678,296)	(14,633,353)	(17,000,000)	(33,311,649)
Net cash from operating activities	60,885	(228,319)	(12,250,000)	(12,417,434)
Cash flows from noncapital financing activities:				
Operating transfer from other funds	-	-	-	-
Payments (from) to other funds	475,870	4,096,654	12,250,000	16,822,524
Net cash from noncapital financing activities	475,870	4,096,654	12,250,000	16,822,524
Cash flows from capital and related financing activities:				
Capital acquisitions	(81,420)	-	-	(81,420)
Net cash from capital and related financing activities	(81,420)	-	-	(81,420)
Net increase in cash and cash equivalents	455,335	3,868,335	-	4,323,670
Cash and cash equivalents, beginning of period	-	120,336	-	120,336
Cash and cash equivalents, end of period	\$ 455,335	\$ 3,988,671	\$ -	\$ 4,444,006
Reconciliation of operating income to net cash from operating activities				
Operating income (loss)	\$ (60,682)	\$ (160,544)	\$ -	\$ (221,226)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization	85,333	-	-	85,333
Changes in assets and liabilities:				
(Increase) decrease in due from other governmental units and agencies	12,243	-	-	12,243
Decrease (increase) in receivables, net	68	(415,127)	4,750,000	4,334,941
(Decrease) increase in accounts payable	(9,500)	95,071	-	85,571
Increase in accrued payroll	3,321	-	-	3,321
(Decrease) increase in compensated absences payable	22,264	-	-	22,264
Increase (decrease) in early retirement incentive	(4,651)	-	-	(4,651)
Increase in net pension obligation	9,283	-	-	9,283
Increase in postemployment health benefits payable	3,206	-	-	3,206
Increase (decrease) in claims payable	-	252,281	(17,000,000)	(16,747,719)
Total adjustments	121,567	(67,775)	(12,250,000)	(12,196,208)
Net cash from operating activities	\$ 60,885	\$ (228,319)	\$ (12,250,000)	\$ (12,417,434)

See independent auditor's report.

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

For The Year Ended September 30, 2010

	<i>Central Stores Department</i>		<i>Public Safety Building Maintenance Department</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Operating revenues				
Charges for services	\$ 440,000	\$ 510,383	\$ 1,575,000	\$1,219,187
Other	-	-	-	-
Total operating revenues	440,000	510,383	1,575,000	1,219,187
Operating expenses				
Personnel	247,617	244,815	303,262	303,685
Supplies and services	187,609	174,797	1,181,201	929,144
Depreciation and amortization	-	-	-	-
Total operating expenses	435,226	419,612	1,484,463	1,232,829
Operating income (loss) before transfers	4,774	90,771	90,537	(13,642)
Transfer in	-	-	-	-
Net increase (decrease) in net assets	4,774	90,771	90,537	(13,642)
Total net assets, beginning of period				
Total net assets, end of period				

See independent auditor's report.

<i>Car Pool Department</i>		<i>Information Technology</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>	
\$ 80,000	\$ 76,616	\$ 865,000	\$ 805,475	\$ 2,960,000	\$ 2,611,661	\$ (348,339)
-	18	-	-	-	18	18
80,000	76,634	865,000	805,475	2,960,000	2,611,679	(348,321)
-	-	341,063	369,732	891,942	918,232	(26,290)
38,100	40,834	623,074	524,021	2,029,984	1,668,796	361,188
-	-	-	85,333	-	85,333	(85,333)
38,100	40,834	964,137	979,086	2,921,926	2,672,361	249,565
41,900	35,800	(99,137)	(173,611)	38,074	(60,682)	(98,756)
-	-	-	50,000	-	50,000	50,000
41,900	35,800	(99,137)	(123,611)	38,074	(10,682)	(48,756)
					679,460	
					<u>\$ 668,778</u>	

See independent auditor's report.

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, 2010

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 14,179,000	\$ 14,681,585	\$ 502,585
Other	-	138,576	138,576
Total operating revenues	14,179,000	14,820,161	641,161
Operating expenses			
Supplies and services	14,848,000	14,980,705	(132,705)
Total operating expenses	14,848,000	14,980,705	(132,705)
Net decrease in net assets	(669,000)	(160,544)	508,456
Total net assets, beginning of period		2,622,387	
Total net assets, end of period		\$ 2,461,843	

See independent auditor's report.

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

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

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

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

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 township roads

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

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





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

For the Twelve Months Ended September 30, 2010

Totals	Balances September 30, 2009	Additions	Deductions	Balances September 30, 2010
Assets				
Cash	\$ 9,788,667	\$ 877,036,159	\$ 875,963,738	\$ 10,861,088
Investments	1,247,289	6,806,599	3,017,928	5,035,960
Accrued interest on investments	13,111	61,971	44,134	30,948
Other receivables	287,623	198,911	331,729	154,805
Total assets	\$ 11,336,690	\$ 884,103,640	\$ 879,357,529	\$ 16,082,801
Liabilities				
Accounts payable	\$ 111,678	\$ 1,352,518	\$ 1,402,424	\$ 61,772
Due to taxing districts	3,404,815	843,148,741	839,477,560	7,075,996
Due to other governmental units and agencies	2,938,092	10,190,324	10,072,198	3,056,218
Due to others	4,882,105	29,412,057	28,405,347	5,888,815
Total liabilities	\$ 11,336,690	\$ 884,103,640	\$ 879,357,529	\$ 16,082,801

County Treasurer Trust Fund

Assets				
Cash	\$ 200,531	\$ 1,508,058	\$ 1,525,026	\$ 183,563
Total assets	\$ 200,531	\$ 1,508,058	\$ 1,525,026	\$ 183,563
Liabilities				
Due to other governmental units and agencies	\$ 200,531	\$ 1,508,058	\$ 1,525,026	\$ 183,563
Total liabilities	\$ 200,531	\$ 1,508,058	\$ 1,525,026	\$ 183,563

Treasurer Trustee Escrow

Assets				
Cash	\$ 286,638	\$ 185,341	\$ 285,529	\$ 186,450
Total assets	\$ 286,638	\$ 185,341	\$ 285,529	\$ 186,450
Liabilities				
Due to other governmental units and agencies	\$ 286,638	\$ 185,341	\$ 285,529	\$ 186,450
Total liabilities	\$ 286,638	\$ 185,341	\$ 285,529	\$ 186,450

See independent auditor's report.

Bankruptcy Trust Fund	Balances		Additions		Deductions		Balances	
	September 30, 2009						September 30, 2010	
Assets								
Cash	\$	65,155	\$	40,633	\$	57,241	\$	48,547
Total assets	\$	65,155	\$	40,633	\$	57,241	\$	48,547
Liabilities								
Due to others	\$	65,155	\$	40,633	\$	57,241	\$	48,547
Total liabilities	\$	65,155	\$	40,633	\$	57,241	\$	48,547

Sheriff's Commissary Fund

Assets								
Cash	\$	189,215	\$	498,836	\$	568,532	\$	119,519
Total assets	\$	189,215	\$	498,836	\$	568,532	\$	119,519
Liabilities								
Due to others	\$	189,215	\$	498,836	\$	568,532	\$	119,519
Total liabilities	\$	189,215	\$	498,836	\$	568,532	\$	119,519

County Clerk Trust Fund

Assets								
Cash	\$	406,195	\$	10,178,228	\$	10,171,151	\$	413,272
Total assets	\$	406,195	\$	10,178,228	\$	10,171,151	\$	413,272
Liabilities								
Due to others	\$	406,195	\$	10,178,228	\$	10,171,151	\$	413,272
Total liabilities	\$	406,195	\$	10,178,228	\$	10,171,151	\$	413,272

(continued)

County of Winnebago, Illinois
Combining Schedule of Changes In Assets and Liabilities (Continued)
Agency Funds

For the Twelve Months Ended September 30, 2010

County Collector Trust Fund	Balances			Balances	
	September 30, 2009	Additions	Deductions	September 30, 2010	
Assets					
Cash	\$ 2,904,815	\$ 839,113,324	\$ 838,977,560	\$	3,040,579
Investments	500,000	4,035,417	500,000	\$	4,035,417
Total assets	\$ 3,404,815	\$ 843,148,741	\$ 839,477,560	\$	7,075,996
Liabilities					
Due to taxing districts	\$ 3,404,815	\$ 843,148,741	\$ 839,477,560	\$	7,075,996
Total liabilities	\$ 3,404,815	\$ 843,148,741	\$ 839,477,560	\$	7,075,996

Clerk of Circuit Court Trust Fund

Assets					
Cash	\$ 4,230,797	\$ 20,769,573	\$ 19,743,595	\$	5,256,775
Investments	747,000	1,000,000	747,000	\$	1,000,000
Accrued interest on investments	13,111	61,971	44,134	\$	30,948
Total assets	\$ 4,990,908	\$ 21,831,544	\$ 20,534,729	\$	6,287,723
Liabilities					
Due to other governmental units and agencies	\$ 787,433	\$ 6,071,693	\$ 5,769,353	\$	1,089,773
Due to other funds	-	10,918,129	10,219,766	\$	698,363
Trust deposits	4,203,475	4,841,722	4,545,610	\$	4,499,587
Total liabilities	\$ 4,990,908	\$ 21,831,544	\$ 20,534,729	\$	6,287,723

County Sheriff Trust Fund

Assets					
Cash	\$ 101	\$ 45,000	\$ 45,000	\$	101
Total assets	\$ 101	\$ 45,000	\$ 45,000	\$	101
Liabilities					
Due to others	\$ 101	\$ 45,000	\$ 45,000	\$	101
Total liabilities	\$ 101	\$ 45,000	\$ 45,000	\$	101

See independent auditor's report.

Township Motor Fuel Tax Fund	Balances		Balances	
	September 30, 2009	Additions	Deductions	September 30, 2010
Assets				
Cash	\$ 1,457,583	\$ 1,652,814	\$ 1,638,361	\$ 1,472,036
Investments	289	1,771,182	1,770,928	543
Accrued interest on investments	-	-	-	-
Other receivables	287,623	198,911	331,729	154,805
Total assets	\$ 1,745,495	\$ 3,622,907	\$ 3,741,018	\$ 1,627,384
Liabilities				
Accounts payable	\$ 111,678	\$ 1,352,518	\$ 1,402,424	\$ 61,772
Due to other governmental units and agencies	1,633,817	2,270,389	2,338,594	1,565,612
Total liabilities	\$ 1,745,495	\$ 3,622,907	\$ 3,741,018	\$ 1,627,384
Highway Department Caps				
Assets				
Cash	\$ 29,673	\$ 154,843	\$ 153,696	\$ 30,820
Total assets	\$ 29,673	\$ 154,843	\$ 153,696	\$ 30,820
Liabilities				
Due to other governmental units and agencies	\$ 29,673	\$ 154,843	\$ 153,696	\$ 30,820
Total liabilities	\$ 29,673	\$ 154,843	\$ 153,696	\$ 30,820
Inmate Trust Account				
Assets				
Cash	\$ 17,964	\$ 2,889,509	\$ 2,798,047	\$ 109,426
Total assets	\$ 17,964	\$ 2,889,509	\$ 2,798,047	\$ 109,426
Liabilities				
Due to others	\$ 17,964	\$ 2,889,509	\$ 2,798,047	\$ 109,426
Total liabilities	\$ 17,964	\$ 2,889,509	\$ 2,798,047	\$ 109,426

See independent auditor's report.



Capital Assets



County of Winnebago, Illinois
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule of Capital Assets By Source
September 30, 2010

Capital Assets	
Land	\$ 38,885,535
Land improvements	6,477,476
Buildings	180,841,154
Building improvements	30,671,985
Leasehold improvements	3,274,796
Machinery and equipment and office furniture	27,800,626
Infrastructure	150,918,712
Construction in progress	18,119,750

\$ 456,990,034

Investments in governmental funds capital assets by source	
General Fund revenue	\$ 10,125,616
Special Revenue Funds revenue	42,249,097
Capital Project Fund:	
Revenue	324,692,855
Transfers from General Fund	10,200,292
Transfers from Special Revenue Funds	3,817,221
Proceeds from general obligation bonds	42,110,389
Interest earnings	500,743
Federal grants	16,333,271
State grants	3,014,268
Donations	4,459,843
Contributions from Proprietary Fund Types	(513,561)

\$ 456,990,034

Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$1,895,184 reported in the Internal Service Central Garage fund are not included.

See independent auditor's report.

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, 2010

	Land	Land Improvements	Buildings	Building Improvements	Leasehold Improvements	Equipment	Infrastructure	Construction in Progress	Total
<i>Function and Activity</i>									
General Government									
Balance, beginning of period	\$ 11,770	\$ 37,131	\$ 4,139,701	\$ 14,080,851	\$ -	\$ 4,518,031	\$ -	\$ -	\$ 22,787,484
Additions	-	-	-	-	-	18,869	-	-	18,869
Transfers	-	-	-	-	-	-	-	-	-
Retirements	-	-	-	-	-	(127,030)	-	-	(127,030)
Balance, end of period	11,770	37,131	4,139,701	14,080,851	-	4,409,870	-	-	22,679,323
Public Safety									
Balance, beginning of period	4,845,781	101,050	167,652,974	5,508,790	3,274,796	9,602,795	-	2,443,645	193,429,831
Additions	-	-	-	48,318	-	67,175	-	-	2,503,075
Transfers	-	-	-	-	-	2,598,454	-	(2,598,454)	-
Retirements	-	-	-	-	-	(1,066,889)	-	-	(1,066,889)
Balance, end of period	4,845,781	101,050	167,652,974	5,557,108	3,274,796	11,201,535	-	2,232,773	194,866,017
Highways and Streets									
Balance, beginning of period	13,265,914	11,666	835,747	1,265,455	-	6,906,085	149,065,710	6,337,052	177,687,629
Additions	175,940	-	-	-	-	338,373	-	-	5,048,264
Transfers	-	-	-	-	-	-	1,479,767	(1,479,767)	-
Retirements	-	-	-	-	-	(117,492)	-	-	(117,492)
Balance, end of period	13,441,854	11,666	835,747	1,265,455	-	7,126,966	150,545,477	9,905,549	183,132,714
Health and Welfare									
Balance, beginning of period	866	40,399	468,513	1,100,744	-	947,126	-	-	2,557,648
Additions	-	-	-	-	-	199,475	-	1,317,548	1,517,023
Transfers	-	-	-	-	-	-	-	-	-
Retirements	-	-	-	-	-	-	-	-	-
Balance, end of period	866	40,399	468,513	1,100,744	-	1,146,601	-	1,317,548	4,074,671
Judicial									
Balance, beginning of period	-	-	2,908,301	7,884,693	-	1,194,698	-	2,203,344	14,191,036
Additions	-	-	-	-	-	7,221	-	2,460,536	2,467,757
Transfers	-	-	-	-	-	-	-	-	-
Retirements	-	-	-	-	-	(223,194)	-	-	(223,194)
Balance, end of period	-	-	2,908,301	7,884,693	-	978,725	-	4,663,880	16,435,599
Culture and Recreation									
Balance, beginning of period	19,803,500	6,218,006	4,835,918	1,126,525	-	2,633,868	300,873	-	34,918,690
Additions	781,764	69,224	-	68,338	-	331,545	72,362	-	1,323,233
Transfers	-	-	-	-	-	-	-	-	-
Retirements	-	-	-	(411,729)	-	(28,484)	-	-	(440,213)
Balance, end of period	20,585,264	6,287,230	4,835,918	783,134	-	2,936,929	373,235	-	35,801,710
Total balance, end of period	\$ 38,885,535	\$ 6,477,476	\$180,841,154	\$ 30,671,985	\$ 3,274,796	\$ 27,800,626	\$ 150,918,712	\$ 18,119,750	\$ 456,990,034

See independent auditor's report.

Statistical Section

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

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time. (Pages J1 - J5)

Revenue Capacity - The schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages J6 - J9)

Debt Capacity - These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and County's ability to issue additional debt in the future. (Pages J10 - J11)

Demographic and Economic Information - The schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. (Pages J12 - J13)

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs. (Pages J14 - J16)

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



County of Winnebago, Illinois
Net Assets by Component, Last Five Fiscal Years

(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 128,775,736	\$ 178,679,304	\$ 182,232,470	\$ 184,195,898	\$ 182,415,473
Restricted					
Capital projects	36,685,770	-	-	19,592	1,363,821
Debt service	11,185,988	13,219,284	15,967,699	14,455,814	14,340,154
Public safety	-	20,277,371	16,661,637	15,233,858	15,723,277
Other purposes	32,734,810	42,428,553	39,939,834	42,108,398	40,475,827
Unrestricted	47,727,567	14,886,533	8,785,161	(7,307,356)	(6,670,556)
Total governmental activities net assets	\$ 257,109,871	\$ 269,491,045	\$ 263,586,801	\$ 248,706,204	\$ 247,647,996
Business-type activities					
Invested in capital assets, net of related debt	\$ 8,166,686	\$ 7,756,628	\$ 7,532,255	\$ 7,247,979	\$ 7,474,881
Restricted					
Debt service	50,763	53,575	51,200	-	-
Unrestricted	7,340,820	8,657,226	8,329,439	8,525,601	6,984,335
Total business-type activities net assets	\$ 15,558,269	\$ 16,467,429	\$ 15,912,894	\$ 15,773,580	\$ 14,459,216
Total primary government net assets	\$ 272,668,140	\$ 285,958,474	\$ 279,499,695	\$ 264,479,784	\$ 262,107,212
Primary Government					
Invested in capital assets, net of related debt	\$ 136,942,422	\$ 186,435,932	\$ 189,764,725	\$ 191,443,877	\$ 189,890,354
Restricted	80,657,331	75,978,783	72,620,370	71,817,662	71,903,079
Unrestricted	55,068,387	23,543,759	17,114,600	1,218,245	313,779
Total primary government net assets	\$ 272,668,140	\$ 285,958,474	\$ 279,499,695	\$ 264,479,784	\$ 262,107,212

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

County of Winnebago, Illinois
Changes in Net Assets, Last Five Fiscal Years

(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Expenses					
Governmental activities:					
General government	\$ 17,975,882	\$ 17,453,405	\$ 18,739,470	\$ 16,303,780	\$ 18,455,578
Public safety	47,522,298	57,533,271	68,179,352	68,142,980	62,513,492
Highway and streets	12,979,468	14,073,413	17,835,594	19,850,536	17,385,697
Health and welfare	15,276,315	16,908,841	18,738,702	21,706,141	19,416,340
Judicial	12,466,830	13,784,888	15,155,921	17,888,697	15,507,345
Culture and recreation	4,100,095	4,338,552	4,808,203	5,426,727	4,846,811
Interest on long term liabilities	5,702,358	7,747,506	7,467,358	7,077,628	6,996,504
Total governmental activities expenses	116,023,246	131,839,876	150,924,600	156,396,489	145,121,767
Business-type activities:					
Nursing home	13,017,641	14,099,265	15,073,563	15,761,864	15,765,513
Animal services	1,869,108	2,054,740	2,064,387	2,250,079	2,289,646
Golf course	1,954,833	2,043,140	2,128,895	1,927,535	1,950,875
Court Street Activities	-	-	-	-	182,196
Total business-type activities	16,841,582	18,197,145	19,266,845	19,939,478	20,188,230
Total primary government expenses	\$ 132,864,828	\$ 150,037,021	\$ 170,191,445	\$ 176,335,967	\$ 165,309,997
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 16,955,469	\$ 14,132,318	\$ 13,194,444	\$ 13,127,463	\$ 12,189,358
Public safety	3,743,348	4,317,596	5,117,128	5,614,364	6,345,288
Highway and streets	11,530,788	8,885,951	7,177,437	6,018,281	7,682,994
Health and welfare	1,473,973	1,568,764	1,552,157	1,512,599	1,590,773
Judicial	2,273,820	2,870,683	2,717,961	2,799,692	2,642,332
Culture and recreation	292,043	386,678	643,057	519,134	330,159
Operating grants and contributions	16,552,285	11,032,653	12,241,196	12,353,528	16,232,991
Capital grants and contributions	850,931	594,066	2,309,171	6,431,481	2,419,112
Total governmental activities program revenues	53,672,657	43,788,709	44,952,551	48,376,542	49,433,007
Business-type activities:					
Charges for services:					
Nursing home	10,462,343	11,997,437	11,599,296	12,379,735	10,835,227
Animal Services	1,978,359	1,880,469	2,166,162	2,524,155	2,466,527
Golf Course	1,758,738	1,854,000	1,765,917	1,733,708	1,690,706
Court Street Activities	-	-	-	-	303,591
Total business-type activities program revenues	14,199,440	15,731,906	15,531,375	16,637,598	15,296,051
Total primary government revenues	\$ 67,872,097	\$ 59,520,615	\$ 60,483,926	\$ 65,014,140	\$ 64,729,058
	(Continued)	(Continued)	(Continued)	(Continued)	(Continued)

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

County of Winnebago, Illinois
 Changes in Net Assets, Last Five Fiscal Years (Continued)

(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Net (Expense)/Revenue					
Governmental activities	\$ (62,350,589)	\$ (88,051,167)	\$ (105,972,049)	\$ (108,019,947)	\$ (95,688,760)
Business-type activities	(2,642,142)	(2,465,239)	(3,735,470)	(3,301,880)	(4,892,179)
Total primary government net expense	\$ (64,992,731)	\$ (90,516,406)	\$ (109,707,519)	\$ (111,321,827)	\$ (100,580,939)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes:					
Property taxes	\$ 34,323,334	\$ 36,205,099	\$ 38,238,078	\$ 40,094,867	\$ 40,668,693
Sales taxes	1,188,682	1,234,410	1,127,725	987,676	979,387
State income taxes	4,681,463	5,407,065	5,868,899	4,894,822	4,119,207
Quarter-cent sales tax	8,530,267	8,526,460	8,242,841	6,836,561	7,265,948
Public safety sales tax	29,281,345	29,319,986	28,813,102	25,248,665	25,880,590
Replacement taxes	5,385,882	6,192,961	6,399,990	5,337,172	4,923,413
Use tax	779,917	808,433	986,901	788,214	755,828
Other taxes	5,563,042	6,208,919	6,611,323	6,369,042	6,304,179
Miscellaneous	1,316,646	2,680,190	4,785,300	4,160,561	6,839,346
Interest income	6,409,577	6,940,443	2,912,436	1,430,769	306,961
Transfers	(2,900,000)	(3,091,625)	(3,060,000)	(5,504,182)	(3,413,000)
Total governmental activities	94,560,155	100,432,341	100,926,595	90,644,167	94,630,552
Business-type activities:					
Miscellaneous	10,897	168,269	61,448	105,142	164,779
Interest revenue	126,518	114,504	59,487	23,424	36
Transfers	2,900,000	3,091,625	3,060,000	3,034,000	3,413,000
Total business-type activities	3,037,415	3,374,398	3,180,935	3,162,566	3,577,815
Total primary government	\$ 97,597,570	\$ 103,806,739	\$ 104,107,530	\$ 93,806,733	\$ 98,208,367
Change in Net Assets					
Governmental activities	\$ 32,209,566	\$ 12,381,174	\$ (5,045,454)	\$ (17,375,780)	\$ (1,058,208)
Business-type activities	395,273	909,159	(554,535)	(139,314)	(1,314,364)
Total primary government	\$ 32,604,839	\$ 13,290,333	\$ (5,599,989)	\$ (17,515,094)	\$ (2,372,572)

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

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

(modified accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Fund					
Reserved	\$ -	\$ 447,550	\$ 186,599	\$ 101,869	\$ 151,589
Unreserved					
Undesignated	15,471,019	15,325,630	14,449,681	7,096,792	10,209,791
Total General Fund	\$ 15,471,019	\$ 15,773,180	\$ 14,636,280	\$ 7,198,661	\$ 10,361,380
All Other Governmental Funds					
Reserved	\$ 14,438,848	\$ 37,322,223	\$ 33,559,508	\$ 28,534,511	\$ 35,076,197
Unreserved					
Undesignated					
Special revenue funds	64,435,291	43,168,182	42,097,752	38,120,173	37,918,895
Debt service funds	-	-	-	(65,208)	-
Capital project funds	33,459,360	19,553,740	12,187,087	(514,118)	-
Total all other governmental funds	\$ 112,333,499	\$ 100,044,145	\$ 87,844,347	\$ 66,075,358	\$ 72,995,092

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

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

(modified accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Revenues					
Taxes	\$ 73,793,545	\$ 75,783,888	\$ 77,098,147	\$ 73,955,983	\$ 75,239,947
Intergovernmental	34,139,241	35,678,286	36,210,313	40,056,706	38,280,220
Charges for services	28,879,736	24,962,050	22,971,935	22,239,473	22,212,004
Fines and forfeitures	1,063,197	1,226,659	1,277,407	1,364,338	1,423,697
Licences and permits	2,040,799	1,326,945	1,547,087	1,244,095	1,352,528
Investment income	6,409,577	6,940,442	2,912,436	1,430,769	306,963
Miscellaneous	1,316,646	3,044,892	4,784,679	4,250,560	7,870,845
Total revenues	147,642,741	148,963,162	146,802,004	144,541,924	146,686,204
Expenditures					
Current:					
General government	15,071,148	15,078,745	17,054,879	18,458,779	17,421,392
Public safety	47,351,593	54,696,874	62,720,274	58,226,550	56,433,098
Highway and streets	8,629,967	9,025,979	9,970,104	9,750,329	9,764,088
Health and welfare	15,413,950	16,955,963	18,516,135	18,131,987	19,347,576
Judicial	12,486,328	13,783,781	14,724,540	14,955,689	14,606,765
Culture and recreation	3,755,660	3,915,369	4,347,735	4,443,103	4,248,590
Debt service:					
Principal	2,690,640	7,019,345	7,799,671	7,920,000	9,145,514
Interest	4,956,968	6,173,058	7,381,026	7,037,247	6,979,724
Capital outlays	107,646,294	49,688,239	18,298,245	19,004,874	15,077,751
Total expenditures	218,002,548	176,337,353	160,812,609	157,928,558	153,024,498
Excess of revenues over (under) expenditures	(70,359,807)	(27,374,191)	(14,010,605)	(13,386,634)	(6,338,294)
Other financing sources (uses)					
Proceeds from refunding bond	-	18,765,000	-	-	-
Payments to refunded debt escrow agent	-	(18,559,440)	-	(2,761,547)	-
Premium on refunding bond issue	-	48,042	-	-	-
Issuance of general obligation bond	58,083,985	18,000,000	2,675,000	5,100,000	17,000,000
Premium (discount) on bond issue	983,343	311,021	784	131,729	(103,216)
Capital lease	302,564	-	-	1,138,929	-
Transfers in	25,989,498	22,661,999	17,268,841	15,815,781	15,878,170
Transfers out	(28,906,361)	(25,839,624)	(20,378,841)	(18,899,781)	(31,591,170)
Total other financing sources (uses)	56,453,029	15,386,998	(434,216)	525,111	1,183,784
Net change in fund balances	(13,906,778)	(11,987,193)	(14,444,821)	(12,861,523)	(5,154,510)
Debt service as a percentage of noncapital expenditures	7.41%	11.48%	11.59%	11.66%	12.92%

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement 44.

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

Last Ten Levy Years

<i>Levy Year</i>	<i>Real Property</i>		<i>Railroad Property</i>		<i>Total</i>		<i>Total Direct Tax Rate</i>
	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	
2000	\$ 3,142,162,043	\$ 9,427,428,872	\$ 2,854,377	\$ 8,563,987	\$ 3,145,016,420	\$ 9,435,992,859	0.7950
2001	3,304,298,391	9,913,886,562	2,526,551	7,580,411	3,306,824,942	9,921,466,973	0.7981
2002	3,465,760,502	10,397,281,506	2,553,534	7,660,602	3,468,314,036	10,404,942,108	0.7932
2003	3,613,451,744	10,840,355,232	2,508,155	7,524,465	3,615,959,899	10,847,879,697	0.7923
2004	3,701,997,841	11,105,993,523	2,127,302	6,381,906	3,704,125,143	11,112,375,429	0.7973
2005	3,997,022,719	11,991,068,157	2,735,447	8,206,341	3,999,758,166	11,999,274,498	0.7900
2006	4,285,628,594	12,856,885,782	3,129,842	9,389,526	4,288,758,436	12,866,275,308	0.7829
2007	4,600,846,259	13,802,538,777	3,899,203	11,697,609	4,604,745,462	13,814,236,386	0.7704
2008	4,823,871,476	14,471,614,428	5,136,495	15,409,485	4,829,007,971	14,487,023,913	0.7835
2009	4,842,094,287	14,526,282,861	5,113,750	15,341,250	4,847,208,037	14,541,624,111	0.7934

County of Winnebago, Illinois
 Direct and Overlapping Property Tax Rates
 Last Four Levy Years
 (rate per \$1,000 of assessed value)

Year taxes are payable	2006	2007	2008	2009	2010
County of Winnebago					
General	.2500	.2473	.2500	.3203	.3274
Special Revenue	.5400	.5358	.5204	.4632	.4660
City Rates					
City of Rockford	2.2601	2.2527	2.2026	2.2085	2.2297
City of South Beloit	1.0054	.9358	.8745	.8554	.8616
Community College Rates	.4471 - .5282	.4660 - .5422	.4410 - .5484	.4578 - .5454	.4583-5624
Village Rates	.2320 - .8197	.2274 - .8124	.2268 - .7895	.2239 - .7928	.2302-8728
Forest Preserve Rate	0.0994	0.0951	0.0905	0.0859	0.0859
Fire District Rates	.06 - .7214	.2806 - .7239	.0547 - .7210	.0556 - .7306	.0562-6930
Grade School Rates	2.8072 - 3.4377	2.7334 - 3.3725	2.6899 - 3.4077	2.7060 - 3.4022	2.7563-3.4292
High School Rate	2.3333	2.3711	2.2614	2.2378	2.2624
Library District Rates	.1481 - .3171	.1501 - .3156	.1488 - .3147	.1491 - .3233	.1451-.3309
Multi-Township District Rates	.0397 - .0539	.0366 - .0529	.0360 - .0497	.0311 - .0462	.0312-.0447
Park District Rates	.1108 - .7525	.1107 - .7360	.1082 - .7198	.1088 - .7319	.1076-.7455
Road District Rates	.0371 - .3084	.0358 - .3163	.0346 - .3136	.0344 - .3079	.0344-.3998
Sanitary District Rates	.0383 - .1342	.0365 - .1237	.0359 - .1221	.0339 - .1243	.0344-.1268
Special District Rate	0.0430	.0411	.0323	.0306	0.0302
Street Light District Rate	0.4036	.4766	.5103	.5063	0.5195
Township Rates	.0862 - .4414	.0824 - .4521	.0810 - .4424	.0788 - .4302	.0793-.3998
School District Rates	4.6901 - 6.4366	4.9116 - 6.4822	4.7104 - 6.4206	4.9369 - 6.4252	4.9664-6.3136
Greater Rockford Airport	N/A	0.0893	.0884	.0890	0.0901

Source: Winnebago County Clerk's Office

Note: Data prior to 2006 is not available

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

<i>Taxpayer</i>	<i>2010 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>	<i>2001 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>
Lowes Home Centers Inc.	\$ 20,843,644	1	0.43%	-	-	0.00%
CBL/ Cherryvale LLC	17,024,231	2	0.35%	13,178,560	1	0.40%
Greater Rockford Airport	13,027,505	3	0.27%	7,000,846	5	0.21%
Beloit Memorial Hospital	12,240,194	4	0.25%	-	-	0.00%
Forest Plaza LLC	9,287,594	5	0.19%	-	-	0.00%
Two Star Property	6,193,624	6	0.13%	-	-	0.00%
Petry Family Trust	5,902,355	7	0.12%	-	-	0.00%
MB Rockford State LLC	4,745,542	8	0.10%	-	-	0.00%
Wal-Mart Stores, Inc.	4,737,691	9	0.10%	-	-	0.00%
Edward Rose Associates Inc.	4,679,382	10	0.10%	-	-	0.00%
Schnuck Markets Inc	-	-	0.00%	7,217,857	2	0.22%
Hamilton Sundstrand Corp.	-	-	0.00%	7,139,641	3	0.22%
Simon Property Group	-	-	0.00%	7,116,589	4	0.21%
Rock River Valley Industrial Park	-	-	0.00%	6,149,777	6	0.19%
Sunil Puri	-	-	0.00%	5,676,614	7	0.17%
Fairhaven Christian Home	-	-	0.00%	5,170,704	8	0.16%
Commonwealth Edison	-	-	0.00%	5,159,241	9	0.15%
United Parcel Service Inc.	-	-	0.00%	5,008,188	10	0.15%
Menards Inc.	-	-	0.00%	-	-	0.00%
	98,681,762		2.04%	\$ 68,818,017		2.08%

Source: Winnebago County Clerk's Office

Note: The above figures for 2010 represent the Assessed Valuation related to the 2009 tax levy paid in 2010

County of Winnebago, Illinois
Property Tax Levies and Collections
Last Five Levy Years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Original Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2010	\$ 41,934,614	\$ (201,261)	\$ 41,733,353	\$ 39,803,691	94.92%	\$ 1,848,821	\$ 41,652,512	99.81%
2009	41,359,666	(200,309)	41,159,357	39,412,737	95.29%	1,688,258	41,100,995	99.86%
2008	39,201,600	(88,393)	39,113,207	36,885,213	94.09%	2,016,828	38,902,041	99.46%
2007	37,255,200	27,742	37,282,942	35,343,048	94.87%	1,844,511	37,187,559	99.74%
2006	35,241,400	28,194	35,269,594	33,581,733	95.29%	1,582,399	35,164,132	99.70%

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

Note: Property taxes are assessed as of January 1 on real property and March 10 on mobile homes. The assessment date is also the lien date as the lien reverts back and takes all priority over other liens. The County normally files its property tax levies with the County Clerk in September. The 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.

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

Information prior to 2006 is not immediately available.

County of Winnebago, Illinois
Ratios of Outstanding Debt By Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business - Type		Total Primary Government	Percentage of Personal Income*	Total Debt Per Capita *	General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt	Alternate Revenue Debt	Instalment Note	Short - Term Debt Payable	Leases	Alternate Revenue Debt	Leases					
2001	5,325,233	19,031,679	550,471	-	-	335,000	-	25,242,383	0.339%	90.66	21.06	0.06%
2002	8,214,383	19,023,571	-	-	-	300,000	-	27,537,954	0.362%	98.91	29.50	0.08%
2003	7,495,233	12,545,000	-	-	-	1,165,000	-	21,205,233	0.269%	76.16	26.92	0.07%
2004	7,389,383	41,242,433	-	2,500,000	-	1,125,000	-	52,256,816	0.652%	187.69	26.54	0.07%
2005	7,563,871	95,298,555	870,835	-	-	865,000	-	104,598,261	1.260%	375.69	27.17	0.07%
2006	7,795,254	150,650,646	800,865	-	-	605,000	-	159,851,765	1.824%	574.14	28.00	0.06%
2007	17,457,061	154,153,348	393,485	-	-	335,000	-	172,338,894	1.850%	618.99	62.70	0.14%
2008	19,474,063	147,201,291	61,688	-	-	50,000	-	166,787,042	***	599.05	69.95	0.14%
2009	15,927,428	145,289,091	-	-	971,940	-	-	162,188,459	***	582.54	57.21	0.11%
2010	15,370,579	154,026,347	-	-	669,204	-	393,127	170,459,257	***	612.24	55.21	0.11%

* See Demographic Statistics schedule at J12 for personal income and population data

*** Personal income not available

County of Winnebago, Illinois
 Legal Debt Margin Information

Last Ten Fiscal Years

September 30, 2010

Fiscal Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt Limit	\$ 157,250,821	\$ 241,398,221	\$ 251,057,167	\$ 180,797,995	\$ 185,206,257	\$ 199,987,908	\$ 214,437,922	\$ 227,161,442	\$ 137,007,204	\$ 137,105,204
Total Net Debt Applicable to Limit	-	8,214,383	6,059,150	7,748,846	7,563,871	7,791,254	17,457,061	19,474,063	15,927,428	15,370,579
Legal Debt Margin	\$ 157,250,821	\$ 233,183,838	\$ 244,998,017	\$ 173,049,149	\$ 177,642,386	\$ 192,196,654	\$ 196,980,861	\$ 207,687,379	\$ 121,079,776	\$ 121,734,625
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	3.40%	2.41%	4.29%	4.08%	3.90%	8.14%	8.57%	11.63%	11.21%

Legal Debt Margin Calculation for Fiscal 2010	2.875%
Equalized Assessed Value	<u>\$4,768,876,676</u>
Debt Limit	\$ 137,105,204
Debt Applicable to Limit	
General Obligation Bonds	169,396,926
Bonded debt excluded from long-term debt	<u>(154,026,347)</u>
Total net debt applicable to debt limit	<u>15,370,579</u>
LEGAL DEBT MARGIN	<u>\$ 121,734,625</u>

County of Winnebago, Illinois
Demographic Statistics

Last Ten Calendar Years

<i>Year</i>	(1) Population	(2) Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	(3) Unemployment Rate
2000	252,913	7,543,706	29,827	4.8
2001	278,418	7,436,265	26,709	7.0
2002	278,418	7,610,535	27,335	7.4
2003	278,418	7,873,879	28,281	8.6
2004	278,418	7,938,753	28,514	6.4
2005	278,418	8,301,175	29,816	5.7
2006	278,418	8,764,315	29,902	4.5
2007	278,418	9,316,178	31,261	5.7
2008	278,418	9,913,625	33,102	8.9
2009	278,418	*	*	15.5
2010	278,418	*	*	14.8

(1) The Official 1990 Census figure was used for 1994 - 2000.
The Official 2000 Census figure was used for 2001 - 2010.

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

(3) Illinois Department of Employment Security. Rate is the average annual rate.

County of Winnebago, Illinois
Principal Employers
Last Three Years

Current Year

<i>Employer</i>	2010		<i>Percentage of Total County</i>		2009		<i>Percentage of Total County</i>		2008		<i>Percentage of Total County</i>	
	<i>Employees</i>	<i>Rank</i>	<i>Employment</i>		<i>Employees</i>	<i>Rank</i>	<i>Employment</i>		<i>Employees</i>	<i>Rank</i>	<i>Employment</i>	
Rockford School District 205 (1)	4,800	1	3.26%		4,800	1	3.12%		4,800	1	3.53%	
Swedish American Health System	2,600	2	1.76%		2,600	2	1.69%		2,600	2	1.91%	
Chrysler, Inc.	2,600	3	1.76%									
Rockford Memorial Hospital	2,500	4	1.70%		2,500	3	1.63%		2,500	3	1.84%	
Hamilton Sundstrand	2,200	5	1.49%		2,200	4	1.43%		2,200	4	1.62%	
OSF Saint Anthony Medical Center	2,000	6	1.36%		2,000	5	1.30%		2,000	5	1.47%	
United Parcel Service	2,000	7	1.36%		2,000	5	1.30%		2,000	6	1.47%	
Rockford Park District	1,692	8	1.15%		1,692	6	1.10%		1,692	7	1.24%	
Amcore Financial	1,600	9	1.09%		1,600	7	1.04%		1,600	8	1.18%	
Freeport Health Network	1,490	10	1.01%									
County of Winnebago	1,479	11	1.00%		1,491	8	0.97%		1,566	9	1.15%	
Mercy Hospital	1,300	12	0.88%									
Woodward Governor Company			0.00%		1,200	9	0.78%		1,200	10	0.88%	
Greenlee Textron			0.00%		1,100	10	0.72%					
Cadbury Adams U.S.A. LLC			0.00%		1,000	11	0.65%					
City of Rockford			0.00%		1,000	11	0.65%					
	26,261		17.82%		25,183		16.38%		22,158		16.29%	

Source: 2008-2010 Illinois Manufacturer's Directory, 2008-2010 Illinois Services Directory, the Rockford Area Council of 100 and the Illinois Department of Commerce and Economic Activity

(1) Includes full and part time employees

Information from nine years ago is not available; therefore, the County is presenting the last three years data on principal employers.

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

<i><u>Function/Program</u></i>	Full-time Equivalent Employees at September 30				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
General Government	167.0	188.0	180.0	157.5	148.5
Public Safety	518.0	625.0	640.5	617.0	588.0
Highways and Streets	62.0	61.0	63.0	62.0	58.0
Health and Welfare	449.0	505.0	459.0	435.5	419.5
Judicial	266.0	303.0	304.0	298.5	265.5
Culture and Recreation	86.0	90.0	80.5	78.5	78.5
Total	1,548	1,772	1,727	1,649	1,558

Source: Winnebago County Finance Office

Note:

A full-time employee is scheduled to work 261 days per year (365 minus two days off per week). At eight hours per day, 2,088 hours are scheduled per year (including vacation and sick leave). Full-time-equivalent employment is calculated by dividing total labor hours by 2,088

Information was not tracked prior to the implementation of GASB Statement 44 in 2006.

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

<i><u>Function/Program</u></i>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<i>General Government</i>				
Supervisor of Assessments				
Number of Assessment Notices	124,553	29,774	37,647	28,910
Number of Appeals	1,996	2,716	5,414	5,318
Real Estate Transfer Declarations Processed	8,496	5,361	3,952	3,591
Total Exemptions (All Types)	126,827	128,563	129,279	126,780
County Clerk's Office				
Birth Certificates Issued	5,179	5,219	4,999	4,823
Death Certificates Issued	2,728	2,831	2,705	2,818
Marriage Certificates Issued	2,085	1,928	1,755	1,820
Raffle Licenses Issued	300	318	280	286
County Treasurer				
Number of Real Estate Parcels Billed	144,803	146,798	147,902	148,115
Recorder of Deeds				
Total Documents Recorded	77,374	58,539	64,039	52,085
Total Mortgages Recorded	18,858	14,266	16,388	12,715
Total Deeds Recorded	12,166	9,396	8,641	8,073
Total Foreclosures Recorded	459	566	656	783
Regional Planning & Economic Development				
Number of Building Permits Issued	3,926	3,131	2,475	2,605
<i>Public Safety</i>				
Sheriff's Departments				
Bookings	20,815	20,968	19,153	N/A
Release / Bond Out	20,612	20,769	19,128	N/A
911 Calls Handled	112,920	121,619	113,134	N/A
Accident Reports	1,512	1,241	1,163	N/A
Traffic Citations Issued	9,353	11,250	10,412	N/A
Average Jail Population	665	758	801	N/A
Vehicles Impounded	1,778	1,975	1,588	N/A
Meals Provided to Inmates and Staff	799,000	990,773	1,067,850	N/A
Animal Services				
Number of Dogs Adoptions	700	950	800	750
Number of Cast Adoptions	950	900	900	650
<i>Highways and Streets</i>				
Miles of Maintained County Roads	295	306	306	303

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Health and Welfare				
County Health Department				
Family Case Management				
Number Served	8,702	8,199	8,552	7,904
Women, Infants & Children				
Total Case Load	7,522	8,122	8,415	N/A
Clients	13,282	13,473	14,799	N/A
Total Visits	33,879	36,950	40,612	N/A
KidCare - State Health Ins. Program				
Children Enrolled	349	395	410	430
Lead Screening and Testing				
Tests Performed	1,384	1,420	647	N/A
Social Work / Mental Health				
Number Served	486	391	461	450
Health Works - Foster Children Health Care				
Number Served	1,180	1,201	1,439	N/A
Sexually Transmitted Diseases				
Total Clinic Visits	6,801	5,012	5,602	5,491
Ryan White Programs				
Number Served	273	320	411	426
Health Promotion / Awareness				
Screenings / Immunizations	16,227	17,600	18,001	11,530
Women's Health				
Women's Health Clients	5,602	4,990	4,236	7,410
Breast & Cervical Screenings	1,599	1,035	1,272	1,100
Stand Against Cancer Clients	N/A	88	75	79
Neighborhood Environmental				
Hotel & Motel Inspections	12,517	11,151	11,870	N/A
Pollution Control				
Number of Inspections	1,989	1,428	1,240	1,407
Public Facilities Sanitation				
Food, Tanning, & Body Art Facilities Inspections	3,625	3,833	5,109	3,298
Laboratory - Water & Pollen Tests				
Number of Environmental Tests	19,787	24,206	8,622	8,892
RPR (STD) Tests	3,276	3,561	4,100	2,690

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
County Nursing Home - River Bluff				
Nursing Home Inpatient Days	87,535	84,890	86,302	81,551
Veteran's Assistance Commission				
Monthly Average Case Load	N/A	28	30	34
Total Veterans Assisted	N/A	826	945	1,040
Total Monetary Assistance Provided	N/A	72,856	77,931	94,350
<i>Judicial</i>				
Court Services				
Total Adult Probation Cases	3,323	3,215	3,141	3,204
Total Juvenile Probation Cases	315	339	495	388
Juvenile Detention Home Average Population	12	14	22	24
Juveniles Admitted to Detention Home During the Year	945	972	766	738
Circuit Clerk's Office - 17th Judicial Circuit				
Total Cases Filed	106,186	103,534	98,596	N/A
Juvenile Cases Filed	743	1,011	974	N/A
Criminal Felony Cases Filed	4,931	5,164	4,082	N/A
Criminal Misdemeanor Cases Filed	9,245	9,770	6,358	N/A
DUI Cases Filed	1,743	1,893	1,802	N/A
Traffic Cases Filed	70,944	67,154	66,007	N/A
Other Cases Filed	18,580	18,542	19,373	N/A
Child's Advocacy Center - Abuse Agency				
Number of Referrals	N/A	695	593	593
Interviews Conducted	N/A	426	386	376
People Who Received Support Services	N/A	2,057	1,167	1,262
Number of Cases Closed	N/A	99	176	276
Number of Arrests	N/A	34	62	44
Number of People Charged	N/A	57	32	41
Coroner's Office				
Total Number of Calls	N/A	2,605	2,588	2,564
Total Number Transported	N/A	389	380	384
Total Number of Autopsies	N/A	352	288	274
<i>Culture and Recreation</i>				
County Forest Preserve District				
Number of Shelter Reservations	649	543	649	650

Source: Respective County Departments

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

Note: Information was not tracked prior to the implementation of GASB Statement 44 in 2006, and is not immediately available

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

<i>Function/Program</i>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<i>General Government</i>				
County Purchasing Department				
Vehicle Pool	N/A	N/A	N/A	19
<i>Public Safety</i>				
Sheriff's Department				
Number of County Jail Beds (Capacity)	1,212	1,212	1,212	1,212
Number of Patrol Boats	3	3	3	3
Animal Services				
Vehicle Pool	N/A	N/A	12	12
<i>Highways and Streets</i>				
Miles of Maintained County Roads	295	306	306	303
Number of County Road Traffic Signals	47	51	55	65
Number of County Road Bridges	98	94	87	85
<i>Health and Welfare</i>				
County Health Department				
Number of Health Department Facilities	6	6	6	6
County Nursing Home - River Bluff				
Number of Nursing Home Beds	304	304	304	304
Licensed Bed Days During Fiscal Year	110,960	111,264	110,960	110,960
<i>Judicial</i>				
Court Services				
Juvenile Detention Facility Capacity	48	48	48	48
Juvenile Detention Vehicles	3	3	2	2
<i>Culture and Recreation</i>				
County Forest Preserve District				
Forest Preserve Acreage	9,400	9,575	9,570	9,560
Golf Courses	3	3	3	3
Number of Picnic Shelters	27	27	27	27
Forest Preserve Parks	37	40	41	41
Number of Vehicles	36	N/A	36	38
Number of Plows	9	N/A	9	9

Source: Respective County Departments

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

Note: Information was not tracked prior to the implementation of GASB Statement 44 in 2006, and is not immediately available.

County of Winnebago, Illinois
Miscellaneous Statistics

September 30, 2010

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 third 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.

