

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2005

**Prepared by
Winnebago County Auditor's Office**

**W. Thomas Ross
County Auditor**

County of Winnebago, Illinois

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Introductory Section



COUNTY OF WINNEBAGO

WINNEBAGO COUNTY AUDITOR

W. THOMAS ROSS

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404 Elm Street, Room 201
Rockford, Illinois 61101

March 31, 2006

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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, 2005. 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.

The Comprehensive Annual Financial Report is comprised of three distinct sections. The Introductory Section includes the table of contents, letter of transmittal, and organizational data. The Financial Section includes the Report of Independent Auditors on the basic financial statements and Management's Discussion and Analysis of the results of the County's operations during 2005. This section also includes the basic financial statements and the combining and individual fund financial statements and schedules. The Statistical Section includes tables, which reflect social and economic data, financial trends, and the fiscal capacity of the County.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, Management's Discussion and Analysis can be found on pages 3 - 17 of the financial section of this report.

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

The County of Winnebago, Illinois is governed by a 28-member elected board. As required by accounting principles generally accepted in the United States of America, the financial statements present the County of Winnebago and its component unit, the Winnebago County Forest Preserve District. The District is included in the County's reporting entity because the County is financially accountable and able to impose its will

on the organization. The District is included in the accompanying comprehensive annual financial report as a blended component as the governing board of the District is the same as that of the County.

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

Economic Condition and Outlook

SUMMARY OF LOCAL ECONOMY

The County of Winnebago is situated in the north central part of Illinois and is bounded by the southern border of Wisconsin. The economic condition and outlook for the area has been negatively impacted by the reduced demand for manufactured products. Local employment has improved over previous levels, but remains a challenge for the community. Commercial development has continued strong in certain corridors of the County. Single-family housing starts in all areas of the County remain robust. Due to the strategic location of the County along Interstates 39 and 90, a main focus of Economic Development has been distribution centers. The Greater Rockford Airport restored scheduled passenger service in May 2004 and has enticed other airlines to start service. Passenger loads have been better than expected with passengers from the Chicago suburbs, Wisconsin and western Illinois.

DATA REGARDING MAJOR INDUSTRIES AFFECTING THE LOCAL ECONOMY

The economic downturn in the early 2000's, primarily in the manufacturing sector, influenced many firms to downsize their operations or close plants completely. Employment has stabilized with the local unemployment rate at 8.0% in September 2003, compared to 6.0% in November 2005 for Winnebago County. The housing market continues to prosper due to the stable interest rates and affordability. Proximity to the Chicago suburbs on Interstate 90 continues to create a housing boom for commuters throughout the County. The Intermodal Transportation Center in Rochelle Illinois, approximately 30 minutes south of the County, has continued interest in the local area as a transportation and distribution center. The City of Rockford has established a global trade park comprised of 6,600 acres surrounding the Chicago Rockford International Airport, which will offer various economic incentives for development. The Airport properties will be marketed with the Intermodal hub as an enhancement. Lowe's Home Improvement Corporation decided in September 2005 to locate a major distribution center in the southern portion of the County. Access to major interstates, along with the required acreage, were significant factors to selection of the

site. Anticipated size of the facility is 1.4 million square feet with up to 500 jobs to be created. Both the County of Winnebago and the City of Rockford played major roles through incentives and planned infrastructure to secure the development.

Retail and commercial development continue to grow throughout the County. The largest shopping mall in the region, CherryVale Shopping Center, added a fourth anchor store with JCPenney's and spent considerable dollars updating the Mall's appearance. Retail sales have been strong with the Winnebago County area being considered a shopping destination. Development along Illinois Route 173 in Machesney Park has also been significant. A full interchange at the Illinois Toll Road and Route 173 will be constructed starting in the spring of 2006. Other major retail and commercial developments are being planned in the northeast quadrant of the County.

ONGOING AND FUTURE PROJECTS

The County's financial position has improved greatly over the past few years. The main operating fund is the General Fund, which has seen marked improvement in its fund balance since fiscal year 2002. Increased Intergovernmental Revenues from Corporate Replacement and State Income Tax due to an expanding economy and increased fees such as recorder's fees and building permits have increased revenues over the years. Expenditures have increased due to the settlement cost for labor agreements, health care costs for employees, utility costs, building maintenance costs, and inmate health care. The County has tried to control expenditures overall by reducing personnel costs through attrition and transfers, outsourcing of certain functions, and technology. Our financial goal for the General Fund was to increase the fund balance to 25% of expenditures or higher, which was achieved in fiscal year 2005.

Scott Christiansen was appointed County Board Chairman in May 2004, and successfully won election in November 2004 to a 4-year term. The Chairman's main emphasis has been on economic development. A road infrastructure and sewer program entitled, "*Build Winnebago County Partnership*" was approved by the County Board. This program is a multi-year, \$80 million series of road improvements and sewer enhancements designed to create opportunities for development in a planned and orderly manner. The County will be issuing \$28 million in alternative bonds over a 3-year period with an additional \$9 million available from Highway Fund balances. The Rock River Water Reclamation District will contribute \$20 million for sewer improvements with the balance of dollars, \$23 million, in proposed partner contributions. The County issued \$10 million in alternate bonds in November 2004, and initiated two road projects as part of the program.

The County has been very active in the various economic development organizations and on individual projects such as the Lowe's development. Creation of jobs through existing businesses and promoting new businesses to the area is an important aspect of the economic development process. In conjunction with the Rockford Area Economic Development Council, the County contracted with Northern Illinois University to perform

certain studies of various industries to determine the region's attributes to entice businesses to locate within the County.

The main focus of the County over the past several years has been the need for additional adult correction facilities, additional criminal justice personnel to process the cases quicker, and alternatives to incarceration programs. The voters approved a 1% Public Safety Sales Tax on the November 2002 ballot. The actual tax was imposed as of July 1, 2003 with the first proceeds received in October 2003. Latest collection of the tax from July 2004 to June 2005 was \$26.9 million. The County is currently constructing a new Justice Center, which includes a 1,200 bed correctional facility, four courtrooms, and administrative offices for the Sheriff's Department. The current budgeted costs for the facility and furnishings are \$153 million. Funding for the project include \$109 million in alternate bonds, \$38 million in anticipated 1% Public Safety Sales Tax receipts and a \$6 million federal grant. Occupancy of the Justice Center is expected in the summer of 2007.

Another focus of the County is to approve funding for additional staffing in the Criminal Justice departments to expedite the system and to implement new programs. Programs include a Day Reporting Center, expanded Drug Court, Mental Health Court, and Pre-Trial Services. All are designed to provide County run alternatives for both sentenced and pending defendants.

The County has also funded alternatives to incarceration programs operated by various community agencies. These programs are designed to relieve jail overcrowding by placement of eligible defendants into rehabilitation and life skills training in order to make them productive members of the community upon adjudication of their case. In 2005, \$1.1 million was spent on these programs.

With the building of a new Justice Center, and additional staffing, it is important that information and data flow from department to department. Recognizing that data flow relates to positions, the County Board contracted for a study of the business practices of each office. The consulting firm conducting the study will review practices within each department and make recommendations to insure efficiency and coordination among the departments. Enhancements of technologies (including paperless systems and common databases) are a likely result of this study.

The County is upgrading its Emergency 911 Systems to meet the new requirements mandated by the Federal Communications Commission regarding cellular telephones. The new rules require the Emergency 911 Centers to be able to answer 9-1-1 cellular calls and pinpoint the location of the call within 50 to 300 meters. These changes along with other technological advancements require replacement of equipment within the County Centers at this time. The County is also building a new backup Emergency 9-1-1 Center that will be redundant in all respects to the current main Center. Estimated cost of renovating the current main Emergency 911 Center and construction of a new backup Center is \$6 million. Estimated cost of the equipment replacement and upgrade is \$4.2 million. The County issued \$4.6 million in alternate bonds, and \$2.4 million in debt certificates in November 2004. Debt will be paid from landline and cellular

surcharge fee revenue received by the County. The remaining \$3.2 million will be paid from existing funds. Completion of the two Centers and equipment installation is anticipated to be in 2006.

Property Tax Extensions Limitation Law

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

The County Board placed on the November 5, 1996 ballot the question of the Property Tax Extension Limitation Law applying to non-home rule taxing districts located in the County. The voters approved the referendum question on November 5, 1996. The limitation law was implemented on the 1997 tax levies collected in 1998. The County's fiscal year 2005 budget was prepared under the provisions of the limitation law.

Employees' Retirement System

The County is a participating member, by state statute, in a defined benefit retirement plan administered by the Illinois Municipal Retirement Fund (IMRF) which covers all employees who meet certain criteria. The annual County contribution is based upon rates fixed annually by IMRF to provide for funding of prior service costs, including interest, as determined actuarially, over a remaining period of 5 - 28 years. For December 31, 2004 (IMRF plan year), the County's annual pension cost of \$4,096,221 was equal to the County's required and actual contributions.

Cash Management and Investments

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

The government's funds are placed under the jurisdiction of the Treasurer of Winnebago County whose investment policy is to insure safety of principal while receiving the highest interest rate possible. During the year ended September 30, 2005, the County invested in certificates of deposits issued by various financial institutions, the Illinois Public Treasurer's Investment Pool, United States Treasury and Government

Agencies obligations, U.S. Treasury and Government money market funds, and commercial paper.

Risk Management

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

The County is self-insured for workers' compensation claims on the first \$400,000 of each occurrence. Due to the hazardous nature of certain tasks performed by the County employees and the operating equipment utilized, various risk control techniques have been implemented. These techniques include employee accident prevention training, inspection of operating equipment, and use of a safety apparatus. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured.

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

Independent Audit

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 Millikin Benning Kleckler & Kobischka, LLC.

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, 2003. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago received a Certificate of Achievement for sixteen years (fiscal years ended 1988 - 2003). 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 County Auditor's Office. I would like to express my appreciation to all the members of the department who assisted in and contributed to its preparation. I would also like to thank the office of the Winnebago County Board Chairman and the members of the County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

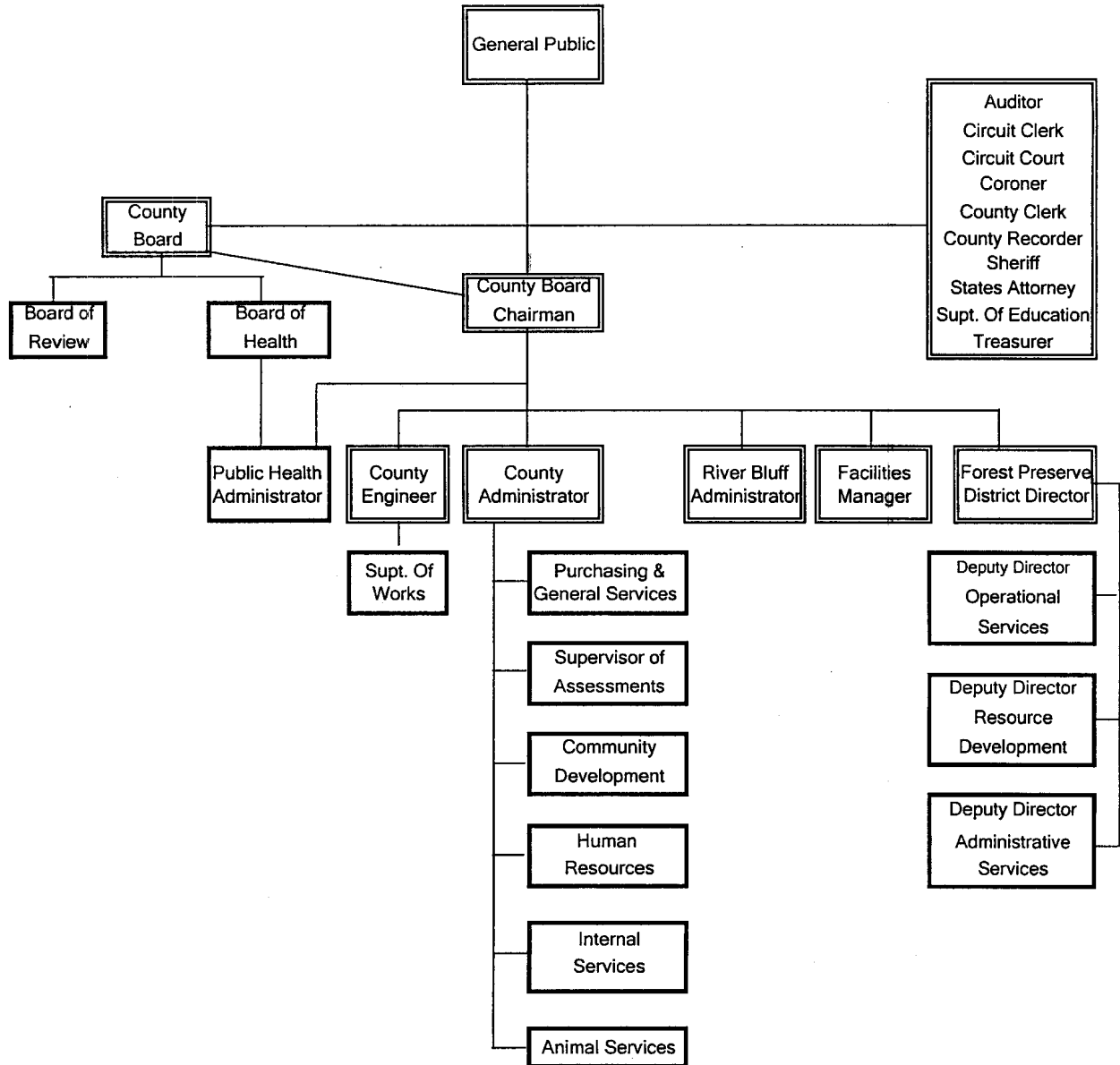
A handwritten signature in cursive script, appearing to read "W. Thomas Ross".

W. THOMAS ROSS
WINNEBAGO COUNTY AUDITOR

County of Winnebago, Illinois

Organizational Chart

September 30, 2005



County of Winnebago, Illinois

Principal Officials

September 30, 2005

County Board Members

Mary Ann Aiello
George Anne Duckett
John Ekberg
Angie Goral
Ray Graceffa
John Harmon
Bob Hastings
Pearl Hawks
Karen Hoffman
Chris Johnson
Phillip Johnson
Gary Jury
Bob Kinnison
David Krienke

Peter Mackay
Randal Olson
Tom Owens
Rick Pollack
Tuffy Quinonez
Dorothy Redd
Timothy Simms
Randy Sturm
John Sweeney
Patti Thayer
Jim Webster
Glenn Wilkins
L.C. Wilson
Dave Yeske

Other Elected Officials

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

Appointed Officials

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



Financial Section

Independent Auditor's Report





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, 2005, 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 an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards 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 opinion.

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, 2005, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Note 4 O. to the financial statements the 2004 financial statements have been restated for errors in the application of accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2006, 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 conjunction with this report in considering the results of our audit.

The management's discussion and analysis, pension information, and budgetary comparison information on pages 3 through 17 and A1 through A21 are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

William Benning Kleckler & Horvath, LLC

Rockford, Illinois
March 31, 2006

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2005

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, 2005. 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, 2005, by \$172.8 million. Of this amount, \$54.4 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental and business type activities increased 19.4% and 4.4%, respectively.
- The revenues of governmental activities increased \$7.1 million or 5.7% over the amount reported in 2004. Of this \$7.1 million, \$5.9 reflected a million decrease in program revenue while general revenues increased \$13.0 million. During the same period governmental activities expenditures increased \$12.3 million or 13.7%.
- As of September 30, 2005, the County's governmental funds reported a combined ending fund balance of \$142.1 million, an increase of \$43.5 million in comparison with the prior year. Approximately \$133.8 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 undesignated fund balance for the General Fund was \$12.4 million or 27.0% of total General Fund expenditures. In comparison, the prior year undesignated fund balance was \$10 million or 23.7% 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.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2005

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.

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.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2005

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide.

The County maintains seventy-one governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Public Safety Sales Tax Fund, County Highway Fund, Public Health Fund, Illinois Municipal Retirement Fund, River Bluff Nursing Home Operations Fund, 2005A 1% Public Safety Sales Tax Project Fund and 2003E Public Safety Sales Tax Project Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for the general fund and each major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 20-25 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, and health insurance activities. Because internal service funds predominantly benefit governmental rather than business-type functions, their assets and liabilities have been included with governmental activities in the government-wide financial statements.

The enterprise funds, all of which are considered to be major funds of the County, are reported separately as proprietary fund financial statements in the basic financial

County of Winnebago, Illinois

Management's Discussion and Analysis

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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 26-29 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 30 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.

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 \$172.8 million at the close of the most recent fiscal year. Net assets increased \$26.2 million from \$146.5 million to \$172.8 million or 17.9% from the prior year.

Approximately 13.4% 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 are not expected be used to liquidate these liabilities.

County of Winnebago, Illinois
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County of Winnebago Net Assets (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2005</i>	<i>Restated 2004</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>Restated 2004</i>
Current and other assets	\$ 199,614	\$ 145,580	\$ 8,949	\$ 8,027	\$ 208,563	\$ 153,607
Capital assets	122,955	83,362	8,355	8,726	131,310	92,088
Total assets	<u>322,569</u>	<u>228,942</u>	<u>17,304</u>	<u>16,753</u>	<u>339,873</u>	<u>245,695</u>
Current liabilities	55,450	47,173	1,169	1,044	56,619	48,217
Noncurrent liabilities	109,590	49,851	876	1,093	110,466	50,944
Total liabilities	<u>165,040</u>	<u>97,024</u>	<u>2,045</u>	<u>2,137</u>	<u>167,085</u>	<u>99,161</u>
Net assets:						
Invested in capital assets, net of related debt	15,787	34,255	7,490	7,601	23,277	41,856
Restricted	94,827	47,741	311	294	95,138	48,035
Unrestricted	46,915	49,922	7,458	6,721	54,373	56,643
Total net assets	<u>\$ 157,529</u>	<u>\$ 131,918</u>	<u>\$ 15,259</u>	<u>\$ 14,616</u>	<u>\$ 172,788</u>	<u>\$ 146,534</u>

Net assets of the County's governmental activities increased by 19.4% (\$157.5 million compared to \$131.9 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, decreased by 6% (\$46.9 million compared to \$49.9 million). Restricted net assets, those restricted mainly for capital projects and special purposes such as; maintenance, construction of County roadway, and various grant activities increased by 97.7% or \$46.8 million. The Invested in Capital Assets, net of related debt category decreased by 53.9% or \$18.5 million.

Net assets of business-type activities increased by 4.4% (\$15.3 million compared to \$14.6 million) in 2005. The County generally can only use these net assets to finance the continuing operations of River Bluff Nursing Home, Animal Services, and the Forest Preserve District golf courses.

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

County of Winnebago, Illinois

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County of Winnebago Change in Net Assets (Expressed in Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2005</i>	<i>Restated 2004</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>Restated 2004</i>
Revenues						
Program Revenues:						
Fines, fees, charges for services	\$ 25,277	\$ 25,211	\$ 13,745	\$ 13,356	\$ 39,022	\$ 38,567
Operating grants and contributions	11,241	16,326	-	-	11,241	16,326
Capital grants and contributions	391	1,248	-	-	391	1,248
General revenues:						
Taxes	88,486	78,976	-	-	88,486	78,976
Miscellaneous	1,666	208	43	22	1,709	230
Unrestricted investment earnings	3,301	1,234	8	11	3,309	1,245
Total revenues	130,362	123,203	13,796	13,389	144,158	136,592
Expenses:						
Government activities:						
General government	14,995	12,570	-	-	14,995	12,570
Public safety	44,359	37,535	-	-	44,359	37,535
Highway and streets	9,824	8,759	-	-	9,824	8,759
Health and welfare	14,145	13,919	-	-	14,145	13,919
Judicial	11,772	11,021	-	-	11,772	11,021
Urban redevelopment	-	-	-	-	-	-
Culture and recreation	3,955	3,597	-	-	3,955	3,597
Interest on long-term debt	3,226	2,544	-	-	3,226	2,544
Nursing home	-	-	11,922	11,877	11,922	11,877
Animal services	-	-	1,731	1,444	1,731	1,444
Golf course	-	-	1,974	1,993	1,974	1,993
Total expenses	102,276	89,945	15,627	15,314	117,903	105,259
Increase in net assets before transfers	28,086	33,258	(1,831)	(1,925)	26,255	31,333
Transfers	(2,475)	(2,867)	2,475	2,867	-	-
Net assets, October 1	131,918	101,527	14,615	13,673	146,533	115,200
Net assets, September 30	\$ 157,529	\$ 131,918	\$ 15,259	\$ 14,615	\$ 172,788	\$ 146,533

County of Winnebago, Illinois

Management's Discussion and Analysis

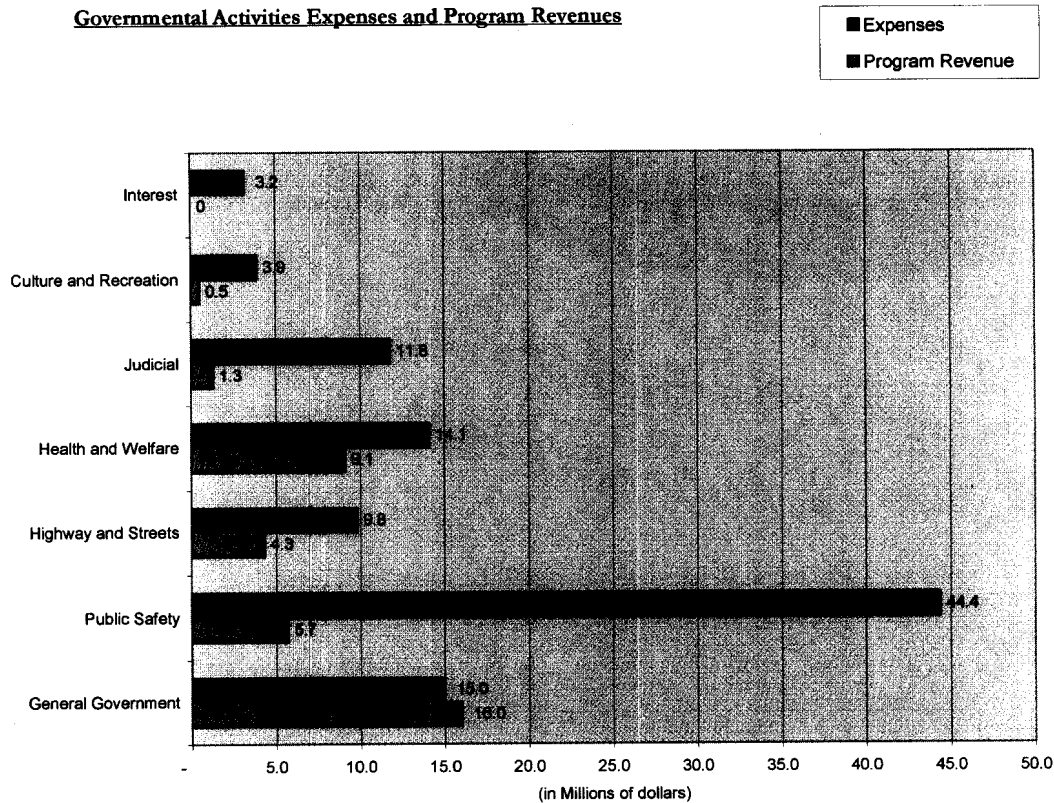
September 30, 2005

Governmental Activities. Governmental-type activities increased the County's total net assets by \$25.6 million, thereby accounting for 98% of the growth in total government-wide net assets. The primary elements of this fluctuation are as follows:

- Revenue from taxes increased by \$9.5 million during the year.

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

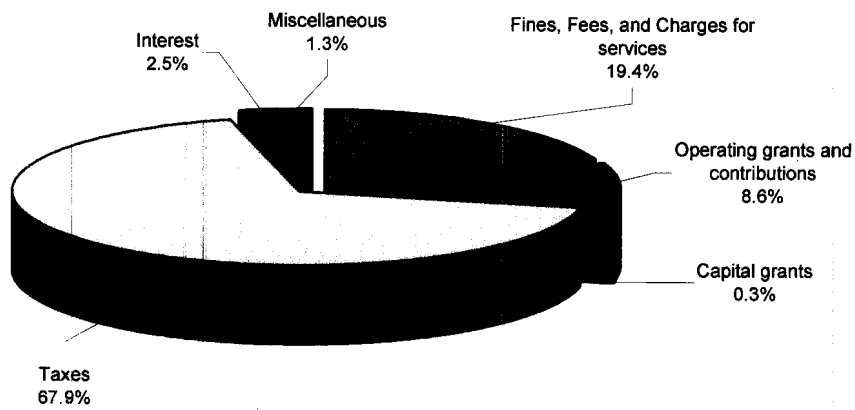
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2005

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

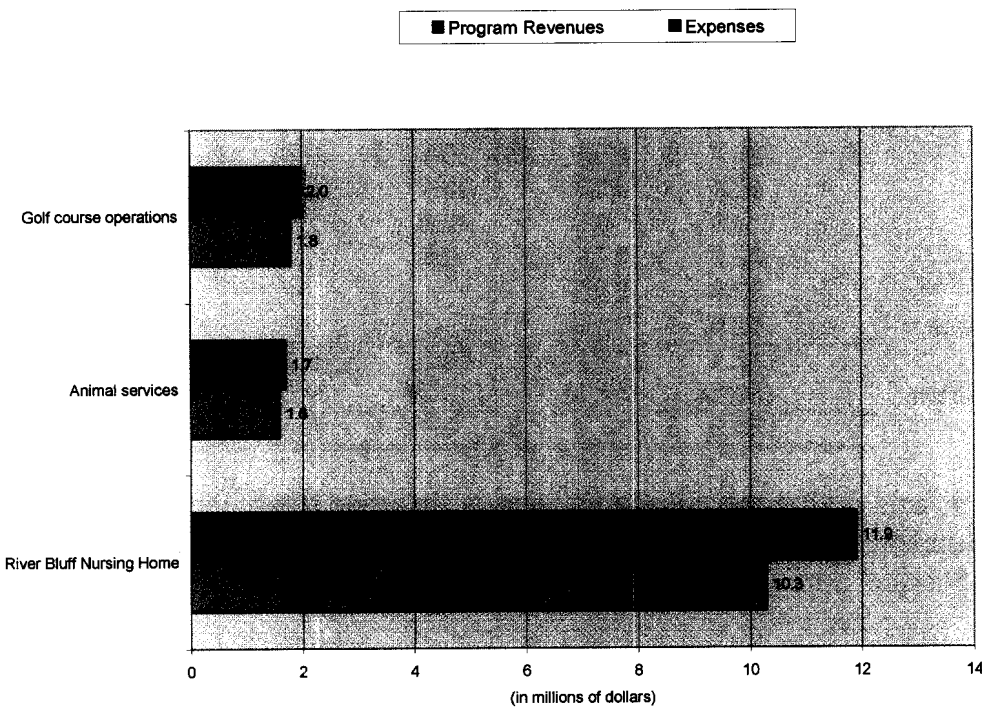
Governmental Activities Revenue by Source



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2005

Business-Type Activities. Business-type activities decreased the County's net assets by \$1.8 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year. Animal services and the golf courses generated nearly enough revenues to cover current expenses; however, the nursing home relied on an operating transfer of \$2.5 million to cover current expenses.

Business-type Activities Expenses and Program Revenues



County of Winnebago, Illinois
Management's Discussion and Analysis
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Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2005 amounted to \$131.3 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 42.7%.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>
Land	\$ 25.7	\$ 23.3	\$ 0.8	\$ 0.8	\$ 26.5	\$ 24.1
Buildings	43.1	40.9	10.7	10.6	53.8	51.5
Improvements	5.8	5.5	2.7	2.6	8.5	8.1
Equipment	27.8	27.4	4.3	4.1	32.1	31.5
Infrastructure	27.8	21.2	-	-	27.8	21.2
Construction-in-progress	42.9	12.9	-	-	42.9	12.9
Subtotal	173.1	131.2	18.5	18.1	191.6	149.3
Accumulated depreciation	(50.1)	(47.9)	(10.1)	(9.4)	(60.2)	(57.3)
Totals	<u>\$ 123.0</u>	<u>\$ 83.3</u>	<u>\$ 8.4</u>	<u>\$ 8.7</u>	<u>\$ 131.4</u>	<u>\$ 92.0</u>

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

- Public Safety Building - construction on project is expected to cost \$148 million. Construction continued during fiscal year 2005 and is expected to be completed in Spring 2007

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

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2005

Bonded Debt. At the end of the current fiscal year, The County had \$107.1 million in bonds outstanding versus \$50.1 million last year, an increase of 113.4%, as shown in the table below.

Outstanding Debt, at Year-end
(In Thousands)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>2005</i>	<i>2004 Restated</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004 Restated</i>
General obligation bonds	\$ 7,564	\$ 7,881	\$ 865	\$ 1,125	\$ 8,429	\$ 9,006
Alternate revenue bonds	95,298	41,242	-	-	95,298	41,242
Deferred amounts	3,384	(133)	-	-	3,384	(133)
Totals	\$ 106,246	\$ 48,990	\$ 865	\$ 1,125	\$ 107,111	\$ 50,115

During fiscal 2005 the County issued 2004A Federal Aid Match, 2004B Motor Fuel Tax, 2004C Cellular Surcharge and 2004B 911 Landline Surcharge Bonds.

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

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

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

As of the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$142 million, an increase of \$43.4 million in comparison with the prior year. Approximately 94.2% of this total amount (\$133.8 million) constitutes unreserved fund balance, which is available for spending at the government's discretion, subject to reporting fund-type limitations. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to pay debt service (\$7.2 million), or has to be reserved for other purposes (\$1 million).

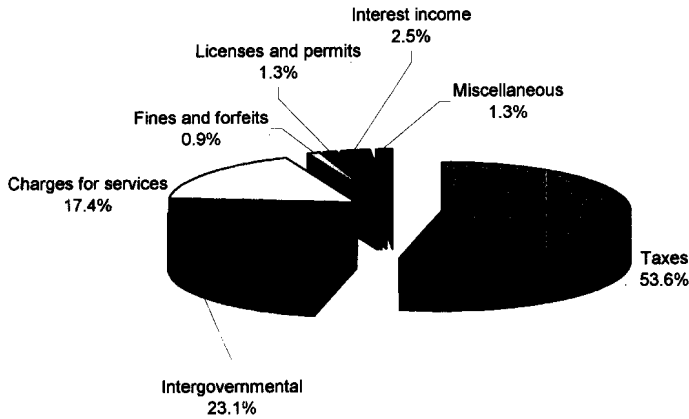
County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2005

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2005 and 2004.

(\$000 omitted)

<i>Revenue by Source:</i>	<i>2005</i>	<i>2004</i>	<i>% change</i>
Taxes	\$ 69,443	\$ 67,126	3.5%
Intergovernmental	29,943	27,790	7.7%
Charges for services	22,498	21,262	5.8%
Fines and forfeits	1,123	1,175	-4.4%
Licenses and permits	1,657	1,563	6.0%
Interest income	3,301	1,234	167.5%
Miscellaneous	1,666	1,419	17.4%
	\$ 129,631	\$ 121,569	6.6%

2005 Revenue by Source



County of Winnebago, Illinois

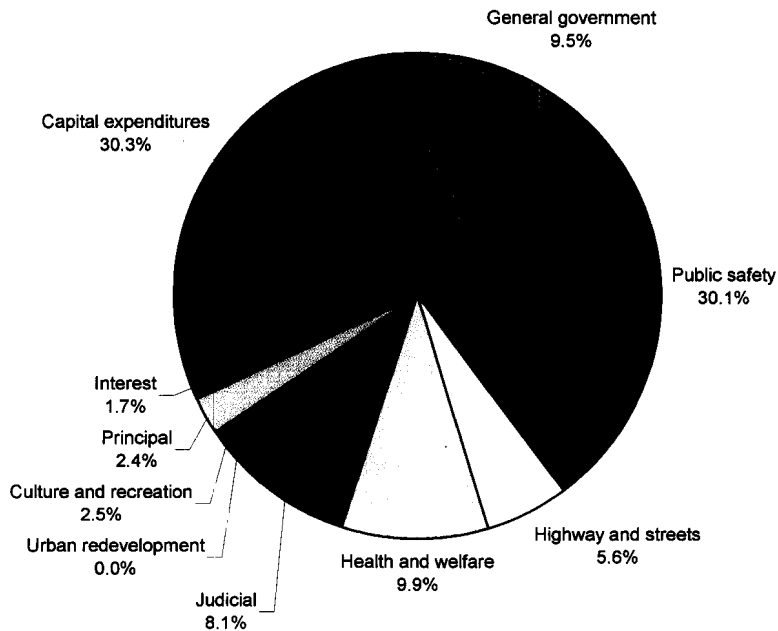
Management's Discussion and Analysis

September 30, 2005

(\$000 omitted)

<i>Expenditures by Function:</i>	<u>2005</u>	<u>2004</u>	<u>% change</u>
General government	\$ 13,838	\$ 11,649	18.8%
Public safety	43,660	37,054	17.8%
Highway and streets	8,195	7,155	14.5%
Health and welfare	14,345	13,564	5.8%
Judicial	11,746	11,053	6.3%
Culture and recreation	3,561	3,194	11.5%
Debt service:			
Principal	3,463	2,576	34.4%
Interest	2,415	1,868	29.3%
Capital expenditures	43,998	17,316	154.1%
	<u>\$ 145,221</u>	<u>\$ 105,429</u>	<u>37.7%</u>

2005 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2005

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net assets increased \$.6 million in the current fiscal year. The following table shows the changes to net assets and return on net assets for the enterprise funds.

**Business-type
(in thousands)**

	<i>River Bluff Nursing Home Fund</i>	<i>Animal Services Fund</i>	<i>Golf Course Fund</i>
Total assets	\$ 11,582	\$ 1,714	\$ 4,436
Net assets	9,735	1,212	4,313
Changes in net assets	840	(82)	(114)
Return on ending net assets	8.6%	-6.8%	-2.6%

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 3.5% or \$1,519,005. The major increases were \$1,176,184 to general government, \$210,686 to judicial, and \$137,772 to public safety. The County spent 101% of the final amount appropriated in the General Fund during 2005. This slight overage was caused by the accounting treatment of activity related to an installment loan note proceeds and payments that had not been budgeted. Without this item, the County General Fund would have expended only 98.7% of the final amount appropriated.

The revenue budget compared to actual was a positive variance of \$3.3 million. Increased intergovernmental revenues due to a better than expected economy along with increased charges for services contributed to the variance. The net change to the fund balance was a positive \$2.8 million.

Economic Factors and Next Year's Budgets and Rates. The County's budget for the General Fund in 2006 was developed based on an increase in revenues that are distributed on a local and state-wide basis. These revenues include Quarter Cent Sales Tax, State Income Tax and Use Tax. The following are major assumptions used in developing the budget for the 2006 fiscal year:

- Assessed values which impact property tax revenues will increase by 5.5% in 2006.
- Interest rates on investments will be 3.25%.
- Quarter cent sales tax revenue will increase by 2% in 2006.
- State income taxes will increase by 3.0%.
- Health insurance costs including pharmacy will increase by 15%.

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2005

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

Requests for Information. This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances. If you have questions about this report contact the County Auditor's office by calling (815) 391-4200, or by writing the Winnebago County Auditor at 404 Elm Street, Room 201, Rockford, Illinois 61101.



Basic Financial Statements





County of Winnebago, Illinois
Statement of Net Assets
September 30, 2005

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
Current assets			
Cash and cash equivalents	\$ 6,408,433	\$ 45,244	\$ 6,453,677
Cash with fiscal agent	2,756,037	-	2,756,037
Investments	138,032,556	1,242,961	139,275,517
Net receivables	56,381,557	2,172,822	58,554,379
Internal balances	(5,311,285)	5,315,643	4,358
Inventory	-	110,510	110,510
Total current assets	198,267,298	8,887,180	207,154,478
Noncurrent assets			
Long-term receivables, net	306,412	-	306,412
Capital assets not being depreciated	68,588,876	841,534	69,430,410
Capital assets being depreciated, net	54,365,918	7,513,557	61,879,475
Other assets	1,040,283	61,988	1,102,271
Total noncurrent assets	124,301,489	8,417,079	132,718,568
Total assets	\$ 322,568,787	\$ 17,304,259	\$ 339,873,046
Liabilities			
Current liabilities			
Accounts payable	\$ 14,815,237	\$ 566,210	\$ 15,381,447
Accrued salaries and benefits	869,011	163,140	1,032,151
Other accrued liabilities	1,131,564	88,747	1,220,311
Unearned revenue	34,918,585	-	34,918,585
Current portion of long-term liabilities	3,716,076	350,395	4,066,471
Total current liabilities	55,450,473	1,168,492	56,618,965
Noncurrent liabilities			
Bonds and capital leases	104,382,411	605,000	104,987,411
Claims and judgments	3,279,905	-	3,279,905
Compensated absences	1,926,659	271,181	2,197,840
Total noncurrent liabilities	109,588,975	876,181	110,465,156
Total liabilities	165,039,448	2,044,673	167,084,121
Net assets			
Invested in capital assets, net of related debt	15,786,655	7,490,091	23,276,746
Restricted for			
Capital projects	58,115,235	-	58,115,235
Debt service	6,070,665	311,414	6,382,079
Other purposes	30,641,971	-	30,641,971
Unrestricted	46,914,813	7,458,081	54,372,894
Total net assets	157,529,339	15,259,586	172,788,925
Total liabilities and net assets	\$ 322,568,787	\$ 17,304,259	\$ 339,873,046

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

County of Winnebago, Illinois

Statement of Activities

For the Year Ended September 30, 2005

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating	Capital	Governmental Activities	Business-Type Activities	Total
			Grants and Contributions	Grants and Contributions			
Primary government							
Governmental activities:							
General government	\$ 14,994,544	\$ 15,824,721	\$ 204,770	\$ -	\$ 1,034,947	\$ -	\$ 1,034,947
Public safety	44,358,846	2,800,938	2,883,658	-	(38,674,250)	-	(38,674,250)
Highway and streets	9,824,387	3,937,487	-	391,488	(5,495,412)	-	(5,495,412)
Health and welfare	14,144,951	1,459,471	7,616,410	-	(5,069,070)	-	(5,069,070)
Judicial	11,771,799	1,004,586	289,949	-	(10,477,264)	-	(10,477,264)
Culture and recreation	3,955,426	250,176	245,788	-	(3,459,462)	-	(3,459,462)
Interest on long-term liabilities	3,225,745	-	-	-	(3,225,745)	-	(3,225,745)
Total governmental activities	102,275,698	25,277,379	11,240,575	391,488	(65,366,256)	-	(65,366,256)
Business-type activities:							
Nursing home	11,922,305	10,263,994	-	-	-	(1,658,311)	(1,658,311)
Animal services	1,731,080	1,647,251	-	-	-	(83,829)	(83,829)
Golf course	1,974,054	1,833,806	-	-	-	(140,248)	(140,248)
Total business-type activities	15,627,439	13,745,051	-	-	-	(1,882,388)	(1,882,388)
Total	\$ 117,903,137	\$ 39,022,430	\$ 11,240,575	\$ 391,488	\$ (65,366,256)	\$ (1,882,388)	\$ (67,248,644)
General revenues:							
Taxes:							
Property taxes					\$ 32,725,938	\$ -	\$ 32,725,938
Sales taxes					1,051,211	-	1,051,211
State income taxes					4,583,273	-	4,583,273
Quarter-cent sales tax					7,921,357	-	7,921,357
Public safety sales tax					27,374,306	-	27,374,306
Replacement taxes					9,678,386	-	9,678,386
Use tax					680,431	-	680,431
Other taxes					4,471,522	-	4,471,522
Miscellaneous					1,665,770	8,065	1,673,835
Interest revenue					3,301,117	43,337	3,344,454
Transfers					(2,475,277)	2,475,277	-
Total general revenues and transfers					90,978,034	2,526,679	93,504,713
Change in net assets					25,611,778	644,291	26,256,069
Net assets - beginning, as restated					131,917,561	14,615,295	146,532,856
Net assets - ending					\$ 157,529,339	\$ 15,259,586	\$ 172,788,925

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

County of Winnebago, Illinois

Balance Sheet

Governmental Funds

September 30, 2005

	General Fund	Public Safety Sales Tax Fund	County Highway Fund	Public Health Fund	Illinois Municipal Retirement Fund
Assets					
Cash and cash equivalents	\$ 3,800,839	\$ -	\$ 62,767	\$ 57,232	\$ 61,645
Cash with fiscal agent	-	-	-	-	-
Cash - restricted	210,827	-	-	-	-
Investments	14,831,254	27,829,447	13,395,298	-	-
Receivables, net	12,829,525	107,460	3,517,798	3,008,151	3,681,194
Receivables from other governments	5,646,413	7,200,303	288,655	-	-
Due from other funds	99,419	-	21,090	4,731,722	3,298,386
Long-term receivables	-	-	-	-	-
Total assets	\$ 37,418,277	\$ 35,137,210	\$ 17,285,608	\$ 7,797,105	\$ 7,041,225
Liabilities					
Accounts payable	\$ 2,213,617	\$ 146,295	\$ 269,774	\$ 203,068	\$ 574,075
Accrued salaries and benefits	477,313	112,875	47,101	53,421	-
Payable to other governmental entities	13,968	-	-	-	-
Due to other funds	8,668,283	9,831,153	5,582,981	18,000	-
Deferred revenue	12,608,373	20,615	3,296,462	3,041,829	3,637,882
Total liabilities	23,981,554	10,110,938	9,196,318	3,316,318	4,211,957
Fund balances					
Reserved for:					
Long-term receivables	-	-	-	-	-
Debt service	-	-	-	-	-
Reserved for future grant programs	-	-	-	-	-
Unreserved, reported in:					
General fund					
Designated for tort liability	815,450	-	-	-	-
Designated as funds in trust	210,827	-	-	-	-
Undesignated	12,410,446	-	-	-	-
Special revenue funds					
Designated for tort liability	-	-	-	-	-
Undesignated	-	25,026,272	8,089,290	4,480,787	2,829,268
Capital projects funds					
	-	-	-	-	-
Total fund balances	13,436,723	25,026,272	8,089,290	4,480,787	2,829,268
Total liabilities and fund balances	\$ 37,418,277	\$ 35,137,210	\$ 17,285,608	\$ 7,797,105	\$ 7,041,225

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

<i>River Bluff Nursing Home Operations Fund</i>	<i>2005A 1% Public Safety Sales Tax Project Fund</i>	<i>2003E Public Safety Sales Tax Project Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 47,742	\$ -	\$ -	\$ 2,139,679	\$ 6,169,904
-	-	-	2,756,037	2,756,037
-	-	-	-	210,827
-	53,300,011	-	28,676,546	138,032,556
2,965,039	345,947	-	10,470,631	36,925,745
-	-	-	6,156,493	19,291,864
-	-	10,297,899	14,108,134	32,556,650
-	-	-	306,412	306,412
\$ 3,012,781	\$ 53,645,958	\$ 10,297,899	\$ 64,613,932	\$ 236,249,995
-	\$ 79,456	\$ 6,999,102	\$ 4,047,481	\$ 14,532,868
-	-	-	166,160	856,870
-	-	-	-	13,968
220,305	10,148,970	-	6,268,663	40,738,355
2,931,497	-	-	12,506,667	38,043,325
3,151,802	10,228,426	6,999,102	22,988,971	94,185,386
-	-	-	306,412	306,412
-	-	-	7,202,229	7,202,229
-	-	-	741,400	741,400
-	-	-	-	815,450
-	-	-	-	210,827
-	-	-	-	12,410,446
-	-	-	140,535	140,535
(139,021)	-	-	21,835,479	62,122,075
-	43,417,532	3,298,797	11,398,906	58,115,235
(139,021)	43,417,532	3,298,797	41,624,961	142,064,609
\$ 3,012,781	\$ 53,645,958	\$ 10,297,899	\$ 64,613,932	\$ 236,249,995

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

County of Winnebago, Illinois

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

September 30, 2005

Reconciliation to Government-Wide Statement of Net Assets:

Total Governmental Fund Balances \$ 142,064,609

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. 122,954,794

Revenues in the Statement of Activities that do not
provide current financial resources are deferred in
the funds. 3,124,741

Long-term liabilities, including bonds payable, are
not due and payable in the current period and
therefore are not reported in the funds. (112,593,027)

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. 1,978,222

Net Assets of Governmental Activities \$ 157,529,339

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



County of Winnebago, Illinois
Statements of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2005

	General Fund	Public Safety Sales Tax Fund	County Highway Fund	Public Health Fund	Illinois Municipal Retirement Fund
Revenues					
Taxes	\$ 20,608,172	\$ 27,374,306	\$ 3,233,695	\$ 2,860,267	\$ 3,185,666
Intergovernmental	11,433,465	369,212	-	494,344	1,029,429
Charges for services	12,165,688	-	2,310,761	571,377	-
Fines and forfeitures	1,103,144	19,672	-	-	-
Licenses and permits	929,824	-	-	727,155	-
Investment income	429,452	956,383	339,859	-	-
Miscellaneous	1,411,295	-	-	38,097	2,721
Total revenues	48,081,040	28,719,573	5,884,315	4,691,240	4,217,816
Expenditures					
Current:					
General government	10,838,746	-	-	-	486,668
Public safety	25,047,290	8,737,847	-	-	1,216,200
Highway and streets	116,691	-	3,926,853	-	243,240
Health and welfare	583,456	-	-	4,311,319	1,216,200
Judicial	8,878,770	-	-	-	891,880
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	5,158	-	-	-	-
Capital outlays	380,001	440,127	1,583,820	60,365	-
Total expenditures	45,850,112	9,177,974	5,510,673	4,371,684	4,054,188
Excess of revenues over (under) expenditures	2,230,928	19,541,599	373,642	319,556	163,628
Other financing sources (uses)					
Proceeds from general obligation bonds	-	-	-	-	-
Premium (Discount) on bond issue	-	-	-	-	-
Proceeds from Installment note	919,280	-	-	-	-
Transfers in	446,967	-	-	-	-
Transfers out	(793,906)	(21,195,000)	-	-	-
Total other financing sources (uses)	572,341	(21,195,000)	-	-	-
Net change in fund balances	2,803,269	(1,653,401)	373,642	319,556	163,628
Fund balances, beginning of period	10,633,454	26,679,673	7,715,648	4,161,231	2,665,640
Fund balances, end of period	\$ 13,436,723	\$ 25,026,272	\$ 8,089,290	\$ 4,480,787	\$ 2,829,268

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

<i>River Bluff Nursing Home Operations Fund</i>	<i>2005A 1% Public Safety Sales Tax Project Fund</i>	<i>2003E Public Safety Sales Tax Project Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 2,468,360	\$ -	\$ -	\$ 9,712,777	\$ 69,443,243
-	-	-	16,616,571	29,943,021
-	-	-	7,449,758	22,497,584
-	-	-	-	1,122,816
-	-	-	-	1,656,979
-	421,198	191,344	962,881	3,301,117
-	-	118	213,539	1,665,770
2,468,360	421,198	191,462	34,955,526	129,630,530
-	-	-	2,512,314	13,837,728
-	349,756	1,314,848	6,994,501	43,660,442
-	-	-	3,908,629	8,195,413
-	-	-	8,234,399	14,345,374
-	-	-	1,975,555	11,746,205
-	-	-	3,560,696	3,560,696
-	-	-	3,463,250	3,463,250
-	-	-	2,409,978	2,415,136
-	133,275	30,664,852	10,735,019	43,997,459
-	483,031	31,979,700	43,794,341	145,221,703
2,468,360	(61,833)	(31,788,238)	(8,838,815)	(15,591,173)
-	40,000,000	-	17,000,000	57,000,000
-	3,479,365	-	121,516	3,600,881
-	-	-	-	919,280
-	-	20,000,000	5,206,611	25,653,578
(2,475,277)	-	-	(3,664,672)	(28,128,855)
(2,475,277)	43,479,365	20,000,000	18,663,455	59,044,884
(6,917)	43,417,532	(11,788,238)	9,824,640	43,453,711
(132,104)	-	15,087,035	31,800,321	98,610,898
\$ (139,021)	\$43,417,532	\$ 3,298,797	\$ 41,624,961	\$ 142,064,609

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, 2005

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 43,453,711

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	43,436,806	
Depreciation	<u>4,213,900</u>	39,222,906

Loss on disposal of capital assets not reported in the fund statements (157,999)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds 732,223

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. (57,395,549)

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. (1,531,868)

Internal service funds are used by management to charge the costs of Healthcare and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 1,288,354

Change in Net Assets of Governmental Activities \$ 25,611,778



County of Winnebago, Illinois

Statement of Net Assets

Proprietary Funds

September 30, 2005

	Business-Type Activities			Totals	Governmental
	River Bluff	Animal	Golf		Internal
	Nursing Home Fund	Services Fund	Course Fund		Service Funds
Assets					
Current assets					
Cash and cash equivalents	\$ 28,180	\$ 200	\$ 16,864	\$ 45,244	\$ 27,702
Investments	1,180,561	62,400	-	1,242,961	-
Receivables, net	5,170	579	31,668	37,417	1,854
Due from other funds	4,958,940	125,604	659,703	5,744,247	2,870,420
Receivable from other governments	1,616,027	519,378	-	2,135,405	162,094
Inventory	87,954	-	22,556	110,510	-
Total current assets	7,876,832	708,161	730,791	9,315,784	3,062,070
Noncurrent assets					
Restricted investments	40,288	-	-	40,288	-
Other assets	18,017	3,683	-	21,700	-
Capital assets not being depreciated	259,439	1,963	580,132	841,534	-
Capital assets being depreciated, net	3,387,793	1,000,663	3,125,101	7,513,557	272,601
Total noncurrent assets	3,705,537	1,006,309	3,705,233	8,417,079	272,601
Total assets	\$ 11,582,369	\$ 1,714,470	\$ 4,436,024	\$ 17,732,863	\$ 3,334,671
Liabilities					
Current liabilities					
Accounts payable	\$ 433,123	\$ 87,192	\$ 45,895	\$ 566,210	\$ 268,401
Accrued salaries, wages and benefits	129,357	14,967	18,816	163,140	12,141
Compensated absences	72,610	7,160	10,625	90,395	14,569
Accrued interest	4,593	1,914	-	6,507	-
Due to other funds	227,485	185,052	16,067	428,604	-
Payable to other governments	41,952	-	-	41,952	-
Claims payable	-	-	-	-	745,030
Trust deposits	40,288	-	-	40,288	-
Current portion of long-term liabilities	220,000	40,000	-	260,000	-
Total current liabilities	1,169,408	336,285	91,403	1,597,096	1,040,141
Noncurrent liabilities					
Bonds	460,000	145,000	-	605,000	-
Compensated absences	217,829	21,478	31,874	271,181	43,707
Total noncurrent liabilities	677,829	166,478	31,874	876,181	43,707
Total liabilities	\$ 1,847,237	\$ 502,763	\$ 123,277	\$ 2,473,277	\$ 1,083,848
Net assets					
Invested in capital assets, net of related debt	\$ 2,967,232	\$ 817,626	\$ 3,705,233	\$ 7,490,091	\$ 272,601
Restricted for:					
Debt service	263,759	47,655	-	311,414	-
Other purpose					
Unrestricted	6,504,141	346,426	607,514	7,458,081	1,978,222
Total net assets	9,735,132	1,211,707	4,312,747	15,259,586	2,250,823
Total liabilities and net assets	\$ 11,582,369	\$ 1,714,470	\$ 4,436,024	\$ 17,732,863	\$ 3,334,671

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, 2005

	<i>Business-Type Activities</i>			<i>Totals</i>	<i>Governmental</i>
	<i>River Bluff Nursing Home Fund</i>	<i>Animal Services Fund</i>	<i>Golf Course Fund</i>		<i>Internal Service Funds</i>
Operating revenues					
Charges for services	\$ 10,263,994	\$ 567,341	\$ 1,833,806	\$ 12,665,141	\$ 14,861,916
Licenses and permits	-	1,079,910	-	1,079,910	-
Other	1,789	-	6,276	8,065	3,283
Total operating revenues	10,265,783	1,647,251	1,840,082	13,753,116	14,865,199
Operating expenses					
Personnel	8,772,535	974,300	1,020,133	10,766,968	837,541
Supplies and services	2,751,841	658,295	718,767	4,128,903	12,737,854
Depreciation	376,581	89,040	235,154	700,775	100,505
Total operating expenses	11,900,957	1,721,635	1,974,054	15,596,646	13,675,900
Operating income (loss)	(1,635,174)	(74,384)	(133,972)	(1,843,530)	1,189,299
Non-operating revenues (expenses)					
Interest revenue	21,693	1,644	20,000	43,337	-
Interest expense	(21,348)	(9,445)	-	(30,793)	-
Net non-operating revenues (expenses)	345	(7,801)	20,000	12,544	-
Income (loss) before transfers	(1,634,829)	(82,185)	(113,972)	(1,830,986)	1,189,299
Transfers in	2,475,277	-	-	2,475,277	-
Net increase (decrease) in net assets	840,448	(82,185)	(113,972)	644,291	1,189,299
Total net assets, beginning of period	8,894,684	1,293,892	4,426,719	14,615,295	1,061,524
Total net assets, end of period	\$ 9,735,132	\$ 1,211,707	\$ 4,312,747	\$ 15,259,586	\$ 2,250,823

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, 2005

	Business-Type Activities			Totals	Governmental-Type Activities
	River Bluff Nursing Home Fund	Animal Service Fund	Golf Course Fund		Internal Service Funds
Cash flows from operating activities:					
Charges for services	\$ 9,956,164	\$ 121,344	\$ 1,814,415	\$ 11,891,923	\$ 15,082,329
Licenses and permits	-	1,079,910	-	1,079,910	-
Other operating revenues	1,789	-	6,276	8,065	-
Cash paid to employees	(8,735,883)	(972,690)	(1,004,904)	(10,713,477)	(836,564)
Cash paid to vendors	(2,637,890)	(605,793)	(710,157)	(3,953,840)	(12,501,313)
Net cash provided by (used in) operating activities	(1,415,820)	(377,229)	105,630	(1,687,419)	1,744,452
Cash flows from noncapital financing activities:					
Receipts from other funds	1,817,240	501,868	(527,797)	1,791,311	-
Payments to other funds	-	-	-	-	(1,596,793)
Net cash provided by (used in) noncapital financing activities	1,817,240	501,868	(527,797)	1,791,311	(1,596,793)
Cash flows from capital and related financing activities:					
Principal paid on bonds	(220,000)	(40,000)	-	(260,000)	-
Interest paid on bonds	(22,805)	(9,875)	-	(32,680)	-
Capital acquisitions	(182,913)	(74,208)	(72,732)	(329,853)	(136,746)
Net cash used in capital and related financing activities	(425,718)	(124,083)	(72,732)	(622,533)	(136,746)
Cash flows from investing activities:					
Purchase of investments	(245,433)	(2,200)	-	(247,633)	-
Interest and dividends	21,693	1,644	20,000	43,337	203
Net cash provided by (used in) investing activities	(223,740)	(556)	20,000	(204,296)	203
Net increase in cash and cash equivalents	(248,038)	-	(474,899)	(722,937)	11,116
Cash and cash equivalents, beginning of period	276,218	200	491,763	768,181	16,586
Cash and cash equivalents, end of period	\$ 28,180	\$ 200	\$ 16,864	\$ 45,244	\$ 27,702

(Continued)

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

County of Winnebago, Illinois
Statements of Cash Flows (Continued)
Proprietary Funds

For The Year Ended September 30, 2005

	Business-Type Activities			Totals	Governmental
	River Bluff Nursing Home Fund	Animal Service Fund	Golf Course Fund		Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	\$ (1,635,174)	\$ (74,384)	\$ (133,972)	\$ (1,843,530)	\$ 1,189,299
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization	376,581	89,040	235,154	700,775	100,505
Changes in assets and liabilities:					
Decrease (increase) in due from other governmental units and agencies	(303,356)	(448,024)	-	(751,380)	217,130
(Increase) decrease in inventory	50,286	-	10,858	61,144	-
Decrease (increase) in other receivables	(4,474)	2,027	(19,391)	(21,838)	-
Increase (decrease) in accounts and claims payable	63,665	52,502	(2,248)	113,919	236,541
Increase (decrease) in accrued payroll	24,694	4,459	3,570	32,723	2,423
Increase (decrease) in compensated absences payable	11,958	(2,849)	11,659	20,768	(1,446)
Net cash provided by (used in) operating activities	\$ (1,415,820)	\$(377,229)	\$ 105,630	\$ (1,687,419)	\$ 1,744,452

Noncash Capital and Related Financing Activities:

An operating transfer of \$2,475,277 was recorded in the River Bluff Nursing Home Enterprise Fund from a Non-major governmental-type fund.

County of Winnebago, Illinois

Statement of Fiduciary Net Assets

September 30, 2005

	<i>Agency Funds</i>
Assets	
Cash	\$ 10,552,942
Investments	5,136,015
Due from other governmental units and agencies	69,029
Accrued interest on investments	28,686
Other receivables	18,686
<hr/>	
Total assets	\$ 15,805,358
<hr/>	
Liabilities	
Accounts payable	\$ 136,258
Due to taxing districts	6,191,986
Due to other governmental units and agencies	3,793,641
Trust deposits	5,683,473
<hr/>	
Total liabilities	\$ 15,805,358

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, 2005

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 to 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, 2005

The District is a municipal corporation formed to acquire, operate, and maintain land and facilities for public recreation, education, and conservation of natural resources. The operations of the District are reported on an October 31 fiscal year and consist of four special revenue funds, a debt service fund, two capital project funds, and two enterprise funds. 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.

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

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 \$4,358 between interfund activities in the Government-Wide Statements of Net Assets.

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

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

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

Governmental Fund Financial Statements

The governmental fund financial statements are accounted for using a current financial resources measurement focus, whereby only current assets and current liabilities generally are included in the Balance Sheet, and the Statement of Revenues, Expenditures, and Changes in Fund Balances present increases and decreases in those net current assets. The funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough

County of Winnebago, Illinois
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thereafter (60 days for property taxes and 90 days for all other amounts) to be used to liquidate liabilities of the current period. Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services and interest. All other revenues sources are considered to be 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.

County Highway Fund

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

Public Health Fund

The Public Health Fund is used to account for the revenues and expenditures related to various grants pertaining to the preservation of health.

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Illinois Municipal Retirement Fund (IMRF)

The IMRF fund is used to account for the revenues and expenditures related to the County's contributions to the retirement plan administered by IMRF.

River Bluff Nursing Home Operations Fund

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

2005A 1% Public Safety Sales Tax Project Fund

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

2003E Public Safety Sales Tax Project Fund

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

Proprietary Funds

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

River Bluff Nursing Home Fund

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

Animal Services Fund

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

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.

County of Winnebago, Illinois
Notes to Financial Statements
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Additionally, the County reports the following fund type:

Internal Service Funds

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

Other Governmental and Fiduciary Funds

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

D. Assets, Liabilities, and Net Assets or Equity

Cash and Cash Equivalents (Proprietary Fund Type)

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

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

Investments

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

Inventories

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

County of Winnebago, Illinois
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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, infrastructure, and other tangible assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

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

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

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

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the implementation year (FY2002). Infrastructure assets include roads, bridges, and traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure is subject to an extended implementation period and must be implemented by the fiscal year ending September 30, 2006.

Revenues

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

County of Winnebago, Illinois

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Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund financial statements consists of unpaid accumulated vacation, and vested sick leave balances for County employees. Vacation and sick leave are recorded in governmental funds when due (upon employee retirement or termination). The General Fund is typically used to liquidate these liabilities. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However an expenditure/expense is reported and a liability is recognized for that portion of accumulating sick leave benefits that is estimated will be taken as "terminal leave" at retirement.

Interfund Activity

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

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

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

Fund Equity

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

County of Winnebago, Illinois

Notes to Financial Statements

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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.

Unrestricted net assets - all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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

Fund Statements

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

Property Tax Revenue Recognition

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

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Property taxes levied in the current year are measurable but not available to finance current operations and, therefore, are recorded as deferred property tax revenue. Property tax revenues are recognized in the year following the levy.

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

Replacement Tax Allotments

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

Grant Revenue Recognition

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

Estimates

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

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 \$112,593,027 difference are as follows:

Bonds payable	\$ 102,862,426
Plus: Issue discount amortized against interest expense	3,443,259
Less: Deferred charge on refunding (to be amortized over life of debt)	(58,495)
Less: Deferred charge for issuance costs (to be amortized over life of debt)	(1,040,283)
Installment note	870,835
Intergovernmental note	150,000
Accrued interest payable	1,131,564
Capital leases payable	50,114
Claims and judgments	2,534,876
Compensated absences	<u>2,648,731</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$ 112,593,027</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, 2005

The element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$(57,395,549) difference are as follows:

Debt issued or incurred:	
Capital lease payments	\$ 72,656
Issuance of general obligation bonds (Alternate Revenue)	(57,000,000)
Proceeds on installment note	(919,280)
Current year accretion on bonds	(201,860)
Less: Premiums	(3,600,881)
Principal repayments:	
General obligation debt	3,463,250
Installment note	48,445
Intergovernmental note	50,000
Bond issue costs	<u>692,121</u>

Net adjustment to decrease net changes in fund balances -
total governmental funds to arrive at changes in net assets
of governmental activities \$ (57,395,549)

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this \$(1,531,868) difference are as follows:

Interest on capital lease	\$ (7,137)
Compensated absences	(289,243)
Claims and judgments	(633,876)
Accrued interest	(628,483)
Amortization of deferred charge on refunding	(10,379)
Amortization of issuance costs	(56,709)
Amortization of bond premium/discount	<u>93,959</u>

Net adjustment to decrease net changes in fund balances -
total governmental funds to arrive at changes in net assets
of governmental activities \$ (1,531,868)

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Note 3 - Stewardship, Compliance and Accountability

A. Budgets

Budgets are prepared using the accounting basis which is consistent with the accounting principles used for financial reporting (accounting principles generally accepted in the United States of America). Formal budgets are established and approved for all governmental and proprietary funds, except the Rental Housing Fee Fund, Drug Enforcement Fund, County Election Grants Fund, 2002A Forest Preserve Land Acquisition Project Fund, Geographic Information System Capital Project Fund and the 2002 Capital Project Fund by passage of the County's Annual Budget and Appropriation Ordinance. Transfers from one appropriation within a fund to another of the same fund, not affecting the total amount appropriated, may only be made by the County Board. Also, only the Board may make appropriations in excess of those authorized by the budget in order to meet an immediate emergency. Budget information presented represents the budget as amended. Budgetary control over expenditures is established at the object class level, and each department is limited by the amount appropriated for each object classification. The object classifications used are: Personnel, Supplies and Services, Debt Service, and Capital Outlay.

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

Budgeted revenues are based on estimates approved annually by the County Board and are revised during the year, as more current data becomes available.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

B. Expenditures/Expenses over Appropriations

The following funds over expended appropriations in fiscal year 2005:

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund			
General government function			
Building Maintenance			
Personnel	\$ 148,927	\$ 154,710	\$ (5,783)
Supplies and services	1,272,857	1,315,955	(43,098)
City Election			
Personnel	105,629	106,722	(1,093)
County Auditor			
Supplies and services	17,035	32,457	(15,422)
County Clerk			
Capital Outlay	-	1,160	(1,160)
Miscellaneous County			
Supplies and services	2,927,655	3,136,743	(209,088)
Capital Outlay	347,390	348,998	(1,608)
Purchasing			
Personnel	132,497	157,829	(25,332)
Planning			
Personnel	720,142	728,407	(8,265)
Superintendent of Education			
Personnel	273,460	280,790	(7,330)
Treasurer			
Personnel	365,606	383,845	(18,239)
Supplies and services	101,344	112,759	(11,415)
Tort Liability			
Supplies and services	440,040	443,426	(3,386)
Public safety function			
Chief Probation Office			
Supplies and services	60,340	62,812	(2,472)
Work Release			
Personnel	-	12,311	(12,311)
Sheriff's office			
Supplies and services	2,941,310	3,231,352	(290,042)
Installment note related activities			
Supplies and services	-	967,728	(967,728)
Tort Liability			
Supplies and services	810,600	816,838	(6,238)
Highways and streets function			
Tort Liability			
Supplies and services	115,800	116,691	(891)
Health and Welfare function			
Tort Liability			
Supplies and services	579,000	583,456	(4,456)
Judicial function			
Circuit Court			
Supplies and services	460,182	460,347	(165)
Coroner			
Personnel	472,539	507,460	(34,921)
Public Defender			
Supplies and services	86,881	88,898	(2,017)
Tort Liability			
Supplies and services	370,560	373,412	(2,852)

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

B. Expenditures/Expenses over Appropriations (continued)

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
River Bluff Nursing Home Operations Fund			
Transfers out	2,439,000	2,475,277	(36,277)
Illinois Municipal Retirement Fund			
General government function			
Personnel	486,480	486,668	(188)
Public Health Fund			
Health and welfare function			
Supplies and services	-	718	(718)
Special Revenue Funds			
Geographic Information System Fund			
Transfer out	707,985	708,807	(822)
Children's Advocacy Project Fund			
Judicial function			
Supplies and services	92,650	113,278	(20,628)
Motor Fuel Tax Fund			
Capital Outlay	2,215,000	2,310,939	(95,939)
Toll Bridge Operations Fund			
Transfers out	775,000	800,000	(25,000)
Sheriff's Department Grants Fund			
Public safety function			
Supplies and services	454,882	455,789	(907)
State's Attorney Grants Fund			
Public safety function			
Personnel	380,375	512,405	(132,030)
Probation Grants Fund			
Public safety function			
Personnel	397,024	407,339	(10,315)
Supplies and Service	136,068	155,606	(19,538)
Law Library Fund			
Judicial function			
Supplies and services	100,211	104,669	(4,458)
Marriage Fund			
Judicial function			
Supplies and services	-	8,104	(8,104)
Forest Preserve Operations Fund			
Maintenance function			
General maintenance - personnel	233,500	239,062	(5,562)
Debt Service Funds			
Federal Matching Aid Bond Fund			
Transfer out	36,000	38,545	(2,545)

County of Winnebago, Illinois
Notes to Financial Statements
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B. Expenditures/Expenses over Appropriations (continued)

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
Debt Service Funds (Continued)			
Motor Fuel Tax Bond Fund			
Transfers out	40,000	41,628	(1,628)
2003B General Obligation Refunding Bond Fund			
Debt Service			
Bond principal	115,000	120,000	(5,000)
Forest Preserve 2002B Land Acquisition Bond Fund			
Debt Service			
Interest	84,100	84,250	(150)
Capital Projects Funds			
2003 D State Income Tax Project Fund			
General Government			
Supplies and services	-	24,372	(24,372)
2004A Federal Aid Matching Tax Bonds Project Fund			
General Government			
Supplies and services	40,000	386,155	(346,155)
Transfers out	-	70,346	(70,346)
2004B Motor Fuel Tax Bond Projects Fund			
General Government			
Supplies and services	40,000	386,155	(346,155)
Transfers out	-	70,346	(70,346)
2004C Cellular Surcharge Bond Project Fund			
General Government			
Supplies and services	40,000	41,051	(1,051)
2004D Landline Surcharge Bond Project Fund			
General Government			
Supplies and services	40,000	108,250	(68,250)
Forest Preserve Land Acquisition Fund			
Culture and Recreation			
Supplies and services	36,000	40,352	(4,352)
2005A 1% Public Safety Sales Tax Project Fund			
Public Safety			
Supplies and services	100,000	349,756	(249,756)
2003E Public Safety Sales Tax Project Fund			
Public Safety			
Supplies and services	164,636	1,314,848	(1,150,212)

County of Winnebago, Illinois
Notes to Financial Statements
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B. Expenditures/Expenses over Appropriations (continued)

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
Enterprise Funds			
River Bluff Nursing Home Fund			
Operating			
Supplies and services	2,578,000	2,751,841	(173,841)
Depreciation	270,000	376,581	(106,581)
Animal Services Fund			
Public safety			
Operating			
Personnel	955,796	974,300	(18,504)
Supplies and services	654,480	658,295	(3,815)
Depreciation	77,211	89,040	(11,829)
Golf Course Fund			
Culture and recreation			
Operating			
Depreciation	102,700	235,154	(132,454)
Internal Service Funds			
Central Services Fund			
Central Stores			
Supplies and services	140,029	142,976	(2,947)

C. Funds with Deficit Fund Balance/Retained Earnings

The following funds have deficit fund balance/net assets as of September 30, 2005:

Special Revenue Funds:

River Bluff Nursing Home Operations Fund	\$ (139,021)
Maintenance and Child Support Collection Fund	(51,567)
County Detention Home	(273,157)
Children's Advocacy Project Fund	(12,616)
State's Attorney Grant Fund	(52,031)
Probation Grants Fund	(210,274)
Court Services Grants Fund	(45,020)
Law Library Fund	(20,604)

Debt Service

2004C Cellular Surcharge Administration	(245,100)
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County of Winnebago, Illinois

Notes to Financial Statements

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

Note 4 - Detailed Notes on All Funds

A. Commingled Bank Account

The majority of the County's funds and the District's funds are maintained in separate commingled bank accounts. The County had cash in a commingled bank account at year-end of \$2,869,224 which is included in the General Fund cash balance. The amount of cash held in the District's commingled bank account at year-end of \$16,067 is included in the Golf Course Enterprise Fund cash balance. The balances or overdrafts of the individual funds in the common cash accounts are included in the financial statements as part of the amounts due from or due to other funds. The deficits in the common cash account may constitute temporary interfund loans, which have not been formally approved by the County Board.

B. Deposits and Investments

Interest Rate Risk

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

Concentration of Credit Risk

The County does not have a policy that does not allow for an investment in any one issuer that is in excess of five percent of the government's total investments.

As of September 30, 2005, the County has deposits and investments in two financial institutions, in amounts in excess of five percent of the County's total deposits and investments. These two institutions hold approximately 55 percent and 33 percent of the County's total deposits and investments as of September 30, 2005.

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.

Statutes authorize the County to invest (1) in obligations of the U.S. Treasury, U.S. Agencies, states and their political subdivisions; (2) in interest-bearing savings accounts, certificates of deposit, and time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act provided that the invested funds are covered by federal depository insurance, collateralized, or do not exceed 75 percent of the

County of Winnebago, Illinois
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capital stock and surplus of the financial institution; (3) in commercial paper rated within the three highest classifications by at least two standard rating services; and (4) the Illinois Funds Investment Pool.

During the year ended September 30, 2005, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool, United States Treasury and Government Agencies obligations, U.S. Treasury and Government money market funds, and commercial paper.

Cash and certificates of deposit are combined as deposits for the classification of the deposits' risk category and are carried at cost. At year-end, the carrying amount of the County's deposits was \$154,150,037 and the bank balance was \$153,813,921. Of the bank balance, \$1,165,362 was covered by federal depository insurance (risk category 1). Of the remaining balance, \$147,848,534 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name (risk category 2). The remaining bank balances of \$4,800,025 were uninsured and uncollateralized, and are held primarily in the General Fund and the Circuit Clerk Agency Fund.

As of September 30, 2005, the County had investments in the following:

	<i>Reported Amount</i>
Investment Types	
United States Treasury Security	
State and Local Government Series***	\$ 2,756,037
Illinois Funds, Money Market **	339,133
Illinois Public Investment Savings **	6,840,025
Amcore AMDEX Money Market **	129,244
<hr/>	
Total	\$ 10,064,439

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

** The pool has the characteristic of a mutual fund. As the County does not own specific securities in the pool, a risk category can not be assigned to these investments. At September 30, 2005 the carrying amount of investments at cost in the pool approximates fair value. Oversight of this pool is done by the Illinois Funds Investment Pool Trustees.

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

C. Receivables/ Deferred Revenues

Receivables

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

	<i>Governmental - Type</i>							
	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>County Highway Fund</i>	<i>Public Health Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>River Bluff Nursing Home Operations Fund</i>	<i>2005A 1% Public Safety Sales Tax Project Fund</i>	<i>Nonmajor Governmental Funds</i>
Receivables								
Interest	\$ 30,023	\$ 107,460	\$ 18,159	\$ -	\$ -	\$ -	\$ 345,947	\$ 88,609
Taxes	12,542,781	-	3,406,293	3,064,466	3,750,034	3,019,505	-	10,202,281
Accounts	496,109	-	159,217	2,459	-	-	-	339,267
Gross receivables	13,068,913	107,460	3,583,669	3,066,925	3,750,034	3,019,505	345,947	10,630,157
Allowance for uncollectible accounts	(239,388)	-	(65,871)	(58,774)	(68,840)	(54,466)	-	(159,526)
Net, total receivable	\$ 12,829,525	\$ 107,460	\$ 3,517,798	\$ 3,008,151	\$ 3,681,194	\$ 2,965,039	\$ 345,947	\$ 10,470,631

	<i>Business - Type</i>					<i>Total</i>
	<i>River Bluff Nursing Home</i>	<i>Animal Services Fund</i>	<i>Golf Course Fund</i>	<i>Internal Service Funds</i>		
Receivables						
Interest	\$ -	\$ -	\$ -	\$ -	\$ 590,198	
Taxes	-	-	-	-	35,985,360	
Accounts	5,170	579	31,668	1,854	1,036,323	
Gross receivables	5,170	579	31,668	1,854	37,611,881	
Allowance for uncollectible accounts	-	-	-	-	(646,865)	
Net, total receivable	\$ 5,170	\$ 579	\$ 31,668	\$ 1,854	\$ 36,965,016	

General Fund	\$ 5,646,413
Public Safety Sales Tax Fund	7,200,303
County Highway Fund	288,655
Other Governmental Funds	6,156,493
River Bluff Nursing Home Fund	1,616,027
Animal Services Fund	519,378
Internal Service Funds	162,094
	<u>\$ 58,554,379</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

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	\$ -	\$ 12,145,894	\$ 12,145,894
County Highway fund	-	3,296,462	3,296,462
Public Health Fund	-	2,966,816	2,966,816
Illinois Municipal Retirement Fund	-	3,637,882	3,637,882
River Bluff Nursing Home Operations Fund	-	2,931,497	2,931,497
Other governmental funds	-	9,940,034	9,940,034
Other governmental units			
General	462,479	-	462,479
Public Safety Sales Tax Fund	20,615	-	20,615
Public Health Fund	75,013	-	75,013
Other governmental funds	2,566,633	-	2,566,633
<hr/>			
Total deferred revenue	\$ 3,124,740	\$ 34,918,585	\$ 38,043,325

D. Notes Receivable

The County has entered into several agreements with local corporations for the purpose of economic development. Under the agreements, the County has authorized loans to the corporations in the amounts of \$30,000, \$50,000, and two loans for \$100,000 each with interest ranging from three to six percent per annum with maturities ranging from May 2012 through January 2016. During 2005, the County entered into additional agreements, including one for \$92,311 and two for \$100,000 each with interest ranging from at 3.0 percent to 4.5 percent with maturities through December 2012. The funding for these loans was provided through state grants. The remaining amount the County under these agreements is \$306,412 at September 30, 2005, net of an \$180,863 allowance.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

E. Capital Assets

Capital asset activity for the year ended September 30, 2005 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 23,320,275	\$ 2,335,994	\$ -	\$ 25,656,269
Construction in progress	12,864,052	35,744,370	(5,675,815)	42,932,607
Total capital assets, not being depreciated	36,184,327	38,080,364	(5,675,815)	68,588,876
Capital assets, being depreciated				
Buildings and improvements	40,915,482	2,207,346	-	43,122,828
Land improvements	5,537,634	307,745	-	5,845,379
Machinery, equipment and furniture	27,379,750	2,512,360	(2,083,427)	27,808,683
Infrastructure	21,216,448	6,533,040	-	27,749,488
Total capital assets, being depreciated	95,049,314	11,560,491	(2,083,427)	104,526,378
Accumulated depreciation for:				
Buildings and improvements	(24,024,505)	(1,285,796)	-	(25,310,301)
Land improvements	(1,361,093)	(146,025)	-	(1,507,118)
Machinery, equipment and furniture	(21,296,972)	(2,170,005)	1,925,428	(21,541,549)
Infrastructure	(1,189,418)	(612,074)	-	(1,801,492)
Total accumulated depreciation	(47,871,988)	(4,213,900)	1,925,428	(50,160,460)
Total capital assets, being depreciated, net	47,177,326	7,346,591	(157,999)	54,365,918
Governmental activities capital assets, net	\$ 83,361,653	\$ 45,426,955	\$ (5,833,814)	\$ 122,954,794

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

A summary of business-type activities capital assets at September 30, 2005 are as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
Business-type activities:				
Capital assets, not being depreciated				
Land	\$ 841,534	\$ -	\$ -	\$ 841,534
Total capital assets, not being depreciated	841,534	-	-	841,534
Capital assets, being depreciated				
Buildings and improvements	10,546,668	111,782	-	10,658,450
Land improvements	2,643,490	6,710	-	2,650,200
Machinery, equipment and furniture	4,098,576	211,361	(3,575)	4,306,362
Total capital assets, being depreciated	17,288,734	329,853	(3,575)	17,615,012
Accumulated depreciation for:				
Buildings and improvements	(5,810,198)	(365,213)	-	(6,175,411)
Land improvements	(600,462)	(67,207)	-	(667,669)
Machinery, equipment and furniture	(2,993,595)	(268,355)	3,575	(3,258,375)
Total accumulated depreciation	(9,404,255)	(700,775)	3,575	(10,101,455)
Total capital assets, being depreciated, net	7,884,479	(370,922)	-	7,513,557
Business-type activities capital assets, net	\$ 8,726,013	\$ (370,922)	\$ -	\$ 8,355,091

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2005 as follows:

	<i>Expense</i>
<hr/>	
Governmental activities:	
General government	\$ 854,296
Public safety	1,129,733
Highways and streets, including depreciation of general infrastructure assets	1,131,611
Health and welfare	240,872
Judicial	261,361
Culture and recreation	495,522
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	100,505
<hr/>	
Total depreciation expense - governmental activities	\$ 4,213,900
<hr/>	
Business-type activities:	
Nursing home	\$ 376,581
Animal services	89,040
Golf course operations	235,154
<hr/>	
Total depreciation expense - business -type activities	\$ 700,775
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County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Construction Commitments

The County has active construction projects as of September 30, 2005. The projects include street construction, widening and construction of existing streets, bridges, computer project and building repairs. At year-end the County's commitments with contractors are as follows:

<i>Project</i>	<i>Contract #</i>	<i>Commitment</i>
Perryville Road N. of 173	00-00223-02-TL	\$ 123,755
Meridian Rd II 2 to Cunningham	00-00300-03-RS	13,401
Spring Creek Reconstruction	01-00306-00-PV	18,989
US 20 and Pecatonica Road	02-00314-00-TL	6,900
Perryville/Baxter	02-00323-00-WR	41,100
Riverside/Sinkiwick/Live Oak	02-00325-00-TL	4,087
RR Crossing at Mulford and at Perryville	03-00326-00-FL	23,953
Willowbrook South	03-00327-00-PV	422,247
Perryville/Swanson Intersection with Culvert	05-00223-05-PV	504,449
Perryville North 2400' of Anjali Way	05-00223-06-PV	999,916
Harrison/Perryville Synchronization to Newburg	02-00321-00-TL	62,704
Perryville/Baxter Intersection & Surface	03-00323-01-WR	1,885,738
Willowbrook North	04-00327-01-PV	2,708,135
Winnebago County Highway Dept Remodel	03-00330-00-MG	285,181
Hononegah	03-00333-00-PW	2,149,856
Forest Hills Resurfacing	03-00335-00-RS	49,266
Harlem Gutters	04-00347-00-CG	3,408
Total		\$ 9,303,085

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

F. Interfund Receivable, Payables and Transfers

The composition of interfund balances as of September 30, 2005, is as follows:

Receivable Fund	Payable Fund	Detail	Amount
General Fund	Non-major governmental Public Health Fund	Interfund charges	\$ 81,419
			18,000
			<u>\$ 99,419</u>
County Highway Fund	Animal Services General Fund	Gas usage charges	\$ 4,874
		Interfund charges	16,216
			<u>\$ 21,090</u>
Public Health Fund	General Fund	Interfund cash advances	\$ 4,731,722
Illinois Municipal Retirement Fund	Public Safety Sales Tax Fund Non-major funds	Interfund cash advances	\$ 2,933,910
		Interfund cash advances	364,476
			<u>\$ 3,298,386</u>
2003E Public Safety Sales Tax Project Fund	General Fund 2005A 1% Public Safety Sales Tax	Interfund cash advances	\$ 148,929
		Interfund cash advances	10,148,970
			<u>\$ 10,297,899</u>
River Bluff Nursing Home Fund	Non-Major Governmental	Interfund cash advances	\$ 4,958,940
Animal Services Fund	General fund	Interfund cash advances	\$ 125,604
Golf Course Fund	Non-major governmental funds	Interfund cash advances	\$ 659,703
Internal Service Funds	General Fund Non-major governmental funds		\$ 2,863,863
			6,557
			<u>\$ 2,870,420</u>
Non-major governmental funds	General Fund		\$ 781,959
	Public Safety Sales Tax Fund		6,897,243
	County Highway Fund		5,582,981
	River Bluff Nursing Home Operations Fund		220,305
	Non-major governmental funds		197,568
	River Bluff Nursing Home Fund		227,485
	Animal Services Fund		180,168
	Golf Course Fund		16,067
	Difference due to year end		<u>4,358</u>
		<u>\$ 14,108,134</u>	

The \$4,358 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, 2005 are as follows:

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Fund	Detail	Transfer In
General Fund		
Nonmajor Governmental Funds	Expenditure reimbursement	\$ 446,967
2003E Public Safety Sales Tax Project Fund		
Public Safety Sales Tax Fund	Public Safety Project Costs	20,000,000
Nonmajor Governmental Funds		
General Fund	Fund operations	793,906
Nonmajor Governmental Funds	Interfund transfers	394,705
Nonmajor Governmental Funds	Debt service payments	2,823,000
Public Safety Sales Tax Fund	Debt service payments	1,195,000
River Bluff Nursing Home Fund		
River Bluff Nursing Home Operations Fund	Real estate tax transfers	2,236,277
River Bluff Nursing Home Operations Fund	Debt service payments	239,000
Total		\$ 28,128,855

Fund	Detail	Transfer Out
General Fund		
Nonmajor Governmental Funds	Expenditure reimbursement	\$ 793,906
Public Safety Sales Tax Fund		
Nonmajor Governmental Funds	Debt service payments	1,195,000
2003E Public Safety Sales Tax Project Fund	Public Safety Project Costs	20,000,000
River Bluff Nursing Home Operations Fund		
River Bluff Nursing Home Fund	Real estate tax transfers	2,236,277
River Bluff Nursing Home Fund	Debt service payments	239,000
Nonmajor Governmental Funds		
General Fund	Fund operations	446,967
Nonmajor Governmental Funds	Interfund transfers	314,532
Nonmajor Governmental Funds	Debt service payments	2,823,000
Nonmajor Governmental Funds	Interfund transfers	80,173
Total		\$ 28,128,855

G. Leases

Capital Leases

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

The assets acquired through capital leases are as follows:

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2005 were as follows:

Capital Leases

		<i>Governmental Activities</i>
<hr/>		
Asset:		
Equipment	\$	1,000,006
Less: accumulated depreciation		898,598
		<hr/>
	\$	101,408
<hr/>		
September 30,		
		<hr/>
	2006	37,064
	2007	19,250
		<hr/>
Total minimum lease payments		56,314
Amount representing interest		6,200
		<hr/>
Present value of minimum lease payments	\$	50,114
<hr/>		

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

H. Long-term debt

General Obligation Bonds

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

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

Bonds - General Obligation

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>
Governmental activities				
2000 Forest Preserve capital appreciation	\$ 1,750,233	5.25 - 5.9%	2009 - 2019	\$ 2,321,776
Governmental activities - refunding				
2002A Limited General Obligation Refunding Bonds	\$ 3,114,150	3.00 - 3.75%	12/30/2019	\$ 3,177,095
2002B General Obligation Refunding Bonds	3,350,000	4.25 - 5.30%	12/30/2008	2,065,000
Total general obligation bonds				\$ 7,563,871

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>
2006	505,000	197,727
2007	525,000	179,703
2008	520,000	160,765
2009	727,420	299,250
2010	320,676	272,189
2011 - 2015	2,027,898	1,380,843
2016 - 2020	2,937,877	1,279,770
	\$ 7,563,871	\$ 3,770,247

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

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 2004, the County sold alternate revenue bonds totaling \$25,000,000 of which approximately \$500,000 was received by the County during fiscal 2003 as a good faith. This debt was issued to finance the construction of the public safety facility. Alternate revenue bonds outstanding at year-end are as follows:

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>
Governmental activities				
1996 Jail Improvement Alternate Revenue Bonds	\$ 1,350,000	4.7 - 4.75%	12/30/2007	\$ 455,000
2001 Geographic Information System Fee Alternate Revenue Bonds	800,000	4.4 - 4.5%	12/30/2011	595,000
2002 Capital Project Sales Tax Alternate Revenue Capital Appreciation Bonds	2,073,433	2.62 - 4.52%	12/30/2012	2,058,555
2003D State Tax Alternate Revenue Bonds	1,340,000	3.9 - 4.4%	12/30/2015	1,340,000
2003E Public Safety Sales Tax Alternate Revenue Bonds	25,000,000	4.0 - 5.0%	12/30/2022	25,000,000
2004A Matching Tax and Motor Fuel Tax Alternate Revenue Sources	10,000,000	3.0 - 4.25%	12/30/2022	10,000,000
2004B 911 Surcharge Alternate Revenue Sources	4,400,000	3.15 - 4.00%	12/30/2019	4,400,000
2004C 911 Projects General Obligation Debt Certificates	2,600,000	3.0%	6/30/2008	1,960,000
2005A Public Safety Sales Alternate Revenue Sources	40,000,000	5.0%	12/30/2024	40,000,000
				\$ 85,808,555
Governmental activities - refunding				
1996 Toll Bridge Refunding Alternate Revenue	\$ 6,225,000	5.1 - 5.2%	12/30/2010	\$ 4,135,000
1999A Motor Fuel Refunding Alternative Revenue	3,070,000	3.9 - 4.125%	12/30/2013	1,765,000
1999B Motor Fuel Refunding Alternate Revenue	3,070,000	3.9 - 4.125%	12/30/2013	1,765,000
2003B Motor Fuel and Toll Bridge Refunding Alternate Revenue	1,945,000	1.60 - 3.10%	12/30/2012	1,825,000
				\$ 9,490,000
Total Governmental activities - Alternate revenue debt				\$ 95,298,555

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Business-type activities

2003 C Nursing Home Bonds	\$ 900,000	2.6 - 2.8%	6/30/2008	\$ 680,000
1993 C Animal Control	500,000	3.5 - 4.8%	12/30/2008	185,000
Total business-type debt				\$ 865,000

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

<i>September 30,</i>	<i>Governmental Activities</i>		<i>Business-Type Activities</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2006	\$ 2,185,640	\$ 4,328,528	\$ 260,000	\$ 26,025
2007	5,278,233	4,191,311	270,000	18,193
2008	4,304,671	4,002,724	285,000	10,155
2009	3,787,175	3,834,663	50,000	1,200
2010	4,449,381	3,667,929	-	-
2011 - 2015	21,948,455	15,475,612	-	-
2016 - 2020	26,510,000	9,981,817	-	-
2021 - 2025	26,835,000	2,831,950	-	-
	\$ 95,298,555	\$ 48,314,534	\$ 865,000	\$ 55,573

Advanced and Current Refunding

During fiscal 2002 the County issued \$3,114,150 of general obligation crossover refunding bonds to provide resources to purchase \$2,753,519 in U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$1,750,233 of general obligation bonds. These funds will pay the interest payments of the new debt until the crossover date (December 30, 2008), whereby the trust fund will then pay off the old outstanding debt. Therefore, the trust fund and old debt is reported in the Statement of Net Assets until that crossover date. In addition, there was \$302,506 of this debt issue for land acquisition. The balance of the securities as of September 30, 2005 was \$2,756,037.

Installment Note

During fiscal 2005, the County entered into an installment purchase contract with a company to purchase vehicles. The original loan amount was \$919,280, with interest of 3.10%. The note is collateralized by the purchased vehicles and matures July 2008.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Intergovernmental Note

During fiscal 2004, the County entered into an intergovernmental agreement with the Village of Rockton for the installation of utilities at the Macktown Historic Village. The Village of Rockton loaned \$200,000, interest free, to the County to be paid back at \$50,000 per year, starting fiscal year 2006, until paid in full. Payments are to be made out of the Capital Improvement Fund of the Winnebago County Forest Preserve.

Changes in Long-Term Liabilities

Long-term liabilities for the year ended September 30, 2005 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*	\$ 7,881,383	\$ 142,488	\$ (460,000)	\$ 7,563,871	\$ 460,000
Alternate revenue**	41,242,433	57,081,122	(3,025,000)	95,298,555	2,185,640
Add/(Subtract) deferred amounts:					
For issuance	(63,663)	3,600,881	(93,959)	3,443,259	188,859
On refunding	(68,874)	-	10,379	(58,495)	(10,379)
Total bonds payable	48,991,279	60,824,491	(3,568,580)	106,247,190	2,824,120
Capital leases	115,633	-	(65,519)	50,114	37,064
2005 Installment Note	-	919,280	(48,445)	870,835	24,544
Intergovernmental Note	200,000	-	(50,000)	150,000	50,000
Claims and judgments	2,541,110	738,795	-	3,279,905	-
Compensated absences	2,417,764	289,243	-	2,707,007	780,348
Governmental activities long-term liabilities	\$ 54,265,786	\$ 62,771,809	\$ (3,732,544)	\$ 113,305,051	\$ 3,716,076
Business-type activities:					
Bonds payable:					
Alternate revenue	\$ 1,125,000	\$ -	\$ (260,000)	\$ 865,000	260,000
Compensated absences	340,808	20,769	-	361,577	90,395
Business-type activities long-term liabilities	\$ 1,465,808	\$ 20,769	\$ (260,000)	\$ 1,226,577	\$ 350,395

* Principal accretion on capital appreciation bonds shown as an addition

** Principal reduction includes \$21,750 capital appreciation reduction, principal accretion included in additions is \$81,122.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

I. Conduit Debt

The County of Winnebago has issued conduit debt for a number of years. The debt obligations have been issued primarily on behalf of 501(c)3 non-profit organizations for which the County is allowed to issue debt in the name of the County of Winnebago for the express purpose of providing capital financing for the requesting organization. The County has no obligation for the debt issued. The total approximate amount of conduit debt outstanding as of September 30, 2005 is \$11,692,473.

J. Funds Initiated during Fiscal Year 2005

The following funds were initiated during the year ended September 30, 2005:

Special Revenue Fund

Rental Housing Fee Fund

Debt Service Funds

2004A Federal Aid Matching Bond Fund

2004B Motor Fuel Tax Bond Fund

2004C Cellular Surcharge Bond Fund

2004D 911 Landline Surcharge

Capital Project Funds

2004A Federal Aid Matching Project Fund

2004B Motor Fuel Tax Project Fund

2004C Cellular Surcharge Project Fund

2004D 911 Landline Surcharge Project Fund

2005A 1% Public Safety Sales Tax Project Fund

K. Risk Management

Claims and Judgments

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The County is self-insured for general and auto liability damage claims on the first \$250,000 of each occurrence and property damage claims on the first \$25,000 of each occurrence and for the amount, if any, in excess of \$5,000,000. The County has purchased commercial insurance for amounts not otherwise self-insured. The County is also self-insured for workers' compensation claims on the first \$350,000 of each occurrence. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2005

The insurance coverage is consistent with the prior year and the amounts of settlements during the past three years have not exceeded this coverage.

A liability for a claim has been recorded in the Government-wide Statement of Net Assets if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably 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. 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, 2005</i>	<i>September 30, 2004</i>
Unpaid claims at beginning of year	\$ 1,901,000	\$ 2,100,000
Incurred claims (including IBNRs)	2,228,292	1,229,321
Claims Paid	(1,594,417)	(1,428,321)
Unpaid claims at end of year	\$ 2,534,875	\$ 1,901,000

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

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, 2005</i>	<i>September 30, 2004</i>
Unpaid claims at beginning of year	\$ 640,110	\$ 701,385
Incurred claims (including IBNRs)	4,282,963	5,735,848
Claims Paid	(4,178,043)	(5,797,123)
Unpaid claims at end of year	\$ 745,030	\$ 640,110

L. 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.

The County has been named in a case related to a death of an inmate. This case is in its initial stages and a liability in an amount to exceed the County's self-insurance retention of \$250,000 is reasonably possible. No liability has been recorded in connection with this case.

There are various 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.

M. New Governmental Accounting Standards

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

Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requires governments to report the effects of capital asset impairment in their financial statements when it occurs. It also provides for accounting for insurance recoveries. This Statement will become effective for the fiscal year ended September 30, 2006.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2005

Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This Statement establishes uniform financial reporting standards for other postemployment benefit plans (OPEB plans) and supersedes existing guidance. This Statement will become effective for the fiscal year ended September 30, 2007.

Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and if applicable, required supplementary information. This Statement will become effective for the fiscal year ended September 30, 2008.

Statement No. 46, *Net Assets Restricted by Legislation, an Amendment of GASB Statement No. 34*, clarifies the definition of "legally enforceable enabling legislation" as established in GASB Statement No. 34, and requires the government to separately disclose the portion of net assets that is restricted by enabling legislation. This Statement will become effective for the fiscal year ended September 30, 2006.

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

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

N. Retirement Plans

Defined Benefit Pension Plan

Plan Description

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

The majority of County employees participating in IMRF are required to contribute 4.50% to 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2004 was 6.16% to 51.73% for the majority of the County payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2004 was 5 to 28 years.

For December 31, 2004 the County's annual pension cost of \$4,096,221 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2002 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% per year, attributable to inflation, and (c) additional projected salary increases ranging from .4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2004 actuarial valuation information were based on the 1999-2001 experience study.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2005

Trend information for the plan is as follows:

<i>Actuarial Valuation Date</i>		<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>		<i>Net Pension Obligation</i>
2004	\$	4,096,221	100%	\$	-
2003		3,102,035	100%		-
2002		2,977,085	100%		-
2001		3,031,978	100%		-
2000		3,757,163	100%		-
1999		4,142,131	100%		-

The actuarial assumptions used to determine the actuarial accrued liability for 2004 were changed due to the 1999-2001 experience study. The principal changes were:

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

O. Restatement

The County has restated beginning of the year net assets for governmental activities to correct an error in accounting for long-term debt. The effect of the restatement is as follows:

	<i>Governmental Activities Increase (Decrease)</i>		
	<i>Net Assets</i>	<i>Long-term Debt</i>	<i>Changes in Net Assets</i>
September 30, 2004 balance as previously reported	\$ 132,117,561	\$ 54,065,786	\$ 30,591,154
Restatement	(200,000)	200,000	(200,000)
September 30, 2004 balance as restated	\$ 131,917,561	\$ 54,265,786	\$ 30,391,154

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, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property, net	\$ 11,300,000	\$11,300,000	\$11,265,173	\$ (34,827)
Sales tax	1,138,000	1,138,000	1,051,211	(86,789)
Quarter-cent sales tax	7,695,000	7,695,000	7,611,357	(83,643)
Use tax	600,000	600,000	680,431	80,431
Total taxes	20,733,000	20,733,000	20,608,172	(124,828)
Intergovernmental				
State income tax allotments	3,989,000	3,989,000	4,361,727	372,727
Replacement tax allotments	1,792,000	1,792,000	2,600,216	808,216
Other	4,464,000	4,464,000	4,471,522	7,522
Total intergovernmental	10,245,000	10,245,000	11,433,465	1,188,465
Other				
Charges for services	11,185,000	11,185,000	12,165,688	980,688
Fines and forfeitures	-	-	1,103,144	1,103,144
Licenses and permits	763,000	763,000	929,824	166,824
Investment income	206,000	206,000	429,452	223,452
Other	1,873,000	1,873,000	1,411,295	(461,705)
Total other	14,027,000	14,027,000	16,039,403	2,012,403
Total revenues	\$ 45,005,000	\$45,005,000	\$48,081,040	\$ 3,076,040

(Continued)

See accompanying notes to required supplementary information.

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, 2005

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures, current				
General government	\$ 9,466,803	\$10,642,987	\$10,838,746	\$ (195,759)
Public safety	24,277,256	24,415,028	25,047,290	(632,262)
Highways and streets	115,800	115,800	116,691	(891)
Health and welfare	579,000	579,000	583,456	(4,456)
Judicial	9,109,085	9,319,771	8,878,770	441,001
Total expenditures, current	43,547,944	45,072,586	45,464,953	(392,367)
Debt Service				
Interest	-	-	5,158	(5,158)
Capital outlay	389,212	383,575	380,001	3,574
Total expenditures	43,937,156	45,456,161	45,850,112	(393,951)
Excess of revenues over expenditures	1,067,844	(451,161)	2,230,928	2,682,089
Other financing sources (uses)				
Proceeds from installment note	-	-	919,280	919,280
Transfers in	-	-	446,967	446,967
Transfers out	(793,906)	(793,906)	(793,906)	-
Total other financing sources (uses)	(793,906)	(793,906)	572,341	1,366,247
Net change in fund balance	273,938	(1,245,067)	2,803,269	4,048,336
Fund balance, beginning of period	10,633,454	10,633,454	10,633,454	-
Fund balance, end of period	\$ 10,907,392	\$ 9,388,387	\$13,436,723	\$ 4,048,336

See accompanying notes to required supplementary information.

County of Winnebago, Illinois

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

For The Year Ended September 30, 2005

	Personnel			Variance with Final Budget Positive (Negative)	Supplies and Services			Variance with Final Budget Positive (Negative)
	Budget		Actual		Budget		Actual	
	Original	Final			Original	Final		
General Government								
Building Maintenance	\$ 142,074	\$ 148,927	\$ 154,710	\$ (5,783)	\$ 1,038,857	\$ 1,272,857	\$ 1,315,955	\$ (43,098)
City Election	105,629	105,629	106,722	(1,093)	-	-	-	-
County Auditor	452,898	452,898	425,258	27,640	17,035	17,035	32,457	(15,422)
County Board	529,943	524,443	518,109	6,334	14,268	23,068	23,045	23
County Clerk	586,160	586,160	575,346	10,814	527,612	607,428	597,467	9,961
Miscellaneous County	-	-	-	-	2,111,440	2,927,655	3,136,743	(209,088)
Human Resources	242,011	252,141	224,106	28,035	14,978	26,348	24,166	2,182
Purchasing	132,497	132,497	157,829	(25,332)	6,939	6,939	6,934	5
Planning	817,577	720,142	728,407	(8,265)	87,869	169,904	164,235	5,669
Recorder of Deeds	577,988	577,988	556,918	21,070	36,778	36,778	33,903	2,875
Superintendent of Education	258,060	273,460	280,790	(7,330)	127,595	142,095	118,974	23,121
Supervisor of Assessment	565,950	565,950	555,859	10,091	165,655	165,655	160,783	4,872
Treasurer	365,606	365,606	383,845	(18,239)	101,344	101,344	112,759	(11,415)
Tort Liability	-	-	-	-	440,040	440,040	443,426	(3,386)
Total General Government	4,776,393	4,705,841	4,667,899	37,942	4,690,410	5,937,146	6,170,847	(233,701)
Public Safety								
County Jail	4,665,558	4,340,772	4,280,651	60,121	2,856,595	3,294,367	3,250,709	43,658
Chief Probation Office	1,505,827	1,504,327	1,408,602	95,725	58,840	60,340	62,812	(2,472)
Civil Defense	86,717	73,717	68,467	5,250	47,548	62,548	56,549	5,999
Dependent Children	-	-	-	-	630,672	630,672	536,308	94,364
Juvenile Probation	1,499,145	1,499,145	1,358,106	141,039	54,576	54,576	53,151	1,425
Work Release	-	-	12,311	(12,311)	-	-	-	-
Sheriff's Office	9,409,047	8,884,833	8,720,696	164,137	2,377,310	2,941,310	3,231,352	(290,042)
Sheriff's Merit Commission	20,633	20,633	-	20,633	3,113	3,113	1,485	1,628
Records	209,032	192,032	188,289	3,743	42,043	42,043	33,236	8,807
Installment note related activities	-	-	-	-	-	-	967,728	(967,728)
Tort Liability	-	-	-	-	810,600	810,600	816,838	(6,238)
Total Public Safety	17,395,959	16,515,459	16,037,122	478,337	6,881,297	7,899,569	9,010,168	(1,110,599)
Highways and Streets								
Tort Liability	-	-	-	-	115,800	115,800	116,691	(891)
Health and Welfare								
Tort Liability	-	-	-	-	579,000	579,000	583,456	(4,456)
Judicial								
State's Attorney	2,564,099	2,546,099	2,294,006	252,093	221,175	239,175	236,116	3,059
Clerk of the Circuit Court	2,152,562	2,152,562	2,098,971	53,591	153,054	168,054	167,281	773
Circuit Court	221,283	211,283	188,056	23,227	440,182	460,182	460,347	(165)
Coroner	443,839	472,539	507,460	(34,921)	215,044	359,030	352,853	6,177
Financial Compliance	342,073	360,073	337,003	23,070	104,526	86,526	63,076	23,450
Jury Commission	98,829	98,829	98,006	823	170,426	170,426	152,267	18,159
Public Defender	1,537,552	1,537,552	1,461,018	76,534	73,881	86,881	88,898	(2,017)
Tort Liability	-	-	-	-	370,560	370,560	373,412	(2,852)
Total Judicial	7,360,237	7,378,937	6,984,520	394,417	1,748,848	1,940,834	1,894,250	46,584
Total Expenditures	\$ 29,532,589	\$ 28,600,237	\$ 27,689,541	\$ 910,696	\$ 14,015,355	\$ 16,472,349	\$ 17,775,412	\$ (1,303,063)

See accompanying notes to required supplementary information.

<u>Total Expenditures, Current</u>			<u>Variance with Final Budget Positive (Negative)</u>	<u>Capital Outlay</u>			<u>Variance with Final Budget Positive (Negative)</u>
<u>Budget</u>		<u>Actual</u>		<u>Budget</u>		<u>Actual</u>	
<u>Original</u>	<u>Final</u>			<u>Original</u>	<u>Final</u>		
\$ 1,180,931	\$ 1,421,784	\$ 1,470,665	\$ (48,881)	\$ -	\$ -	\$ -	\$ -
105,629	105,629	106,722	(1,093)	-	-	-	-
469,933	469,933	457,715	12,218	-	-	-	-
544,211	547,511	541,154	6,357	-	-	-	-
1,113,772	1,193,588	1,172,813	20,775	-	-	1,160	(1,160)
2,111,440	2,927,655	3,136,743	(209,088)	380,000	347,390	348,998	(1,608)
256,989	278,489	248,272	30,217	-	-	-	-
139,436	139,436	164,763	(25,327)	-	-	-	-
905,446	890,046	892,642	(2,596)	-	-	-	-
614,766	614,766	590,821	23,945	-	-	-	-
385,655	415,555	399,764	15,791	-	-	-	-
731,605	731,605	716,642	14,963	-	-	-	-
466,950	466,950	496,604	(29,654)	-	-	-	-
440,040	440,040	443,426	(3,386)	-	-	-	-
9,466,803	10,642,987	10,838,746	(195,759)	380,000	347,390	350,158	(2,768)
7,522,153	7,635,139	7,531,360	103,779	-	-	-	-
1,564,667	1,564,667	1,471,414	93,253	-	-	-	-
134,265	136,265	125,016	11,249	-	-	-	-
630,672	630,672	536,308	94,364	-	-	-	-
1,553,721	1,553,721	1,411,257	142,464	-	-	-	-
-	-	12,311	(12,311)	-	-	-	-
11,786,357	11,826,143	11,952,048	(125,905)	-	-	-	-
23,746	23,746	1,485	22,261	-	-	-	-
251,075	234,075	221,525	12,550	-	-	-	-
-	-	967,728	(967,728)	-	-	-	-
810,600	810,600	816,838	(6,238)	-	-	-	-
24,277,256	24,415,028	25,047,290	(632,262)	-	-	-	-
115,800	115,800	116,691	(891)	-	-	-	-
579,000	579,000	583,456	(4,456)	-	-	-	-
2,785,274	2,785,274	2,530,122	255,152	-	-	-	-
2,305,616	2,320,616	2,266,252	54,364	-	-	-	-
661,465	671,465	648,403	23,062	-	-	-	-
658,883	831,569	860,313	(28,744)	-	4,746	1,156	3,590
446,599	446,599	400,079	46,520	9,212	9,212	6,460	2,752
269,255	269,255	250,273	18,982	-	22,227	22,227	-
1,611,433	1,624,433	1,549,916	74,517	-	-	-	-
370,560	370,560	373,412	(2,852)	-	-	-	-
9,109,085	9,319,771	8,878,770	441,001	9,212	36,185	29,843	6,342
\$ 43,547,944	\$ 45,072,586	\$ 45,464,953	\$ (392,367)	\$ 389,212	\$ 383,575	\$ 380,001	\$ 3,574

(Continued)

See accompanying notes to required supplementary information.

County of Winnebago, Illinois

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

For The Year Ended September 30, 2005

	Total Expenditures			Variance with Final Budget Positive (Negative)
	Budget		Actual	
	Original	Final		
General Government				
Building Maintenance	\$ 1,180,931	\$ 1,421,784	\$ 1,470,665	\$ (48,881)
City Election	105,629	105,629	106,722	(1,093)
County Auditor	469,933	469,933	457,715	12,218
County Board	544,211	547,511	541,154	6,357
County Clerk	1,113,772	1,193,588	1,173,973	19,615
Miscellaneous County	2,491,440	3,275,045	3,485,741	(210,696)
Human Resources	256,989	278,489	248,272	30,217
Purchasing	139,436	139,436	164,763	(25,327)
Planning	905,446	890,046	892,642	(2,596)
Recorder of Deeds	614,766	614,766	590,821	23,945
Superintendent of Education	385,655	415,555	399,764	15,791
Supervisor of Assessment	731,605	731,605	716,642	14,963
Treasurer	466,950	466,950	496,604	(29,654)
Tort Liability	440,040	440,040	443,426	(3,386)
Total General Government	9,846,803	10,990,377	11,188,904	(198,527)
Public Safety				
County Jail	7,522,153	7,635,139	7,531,360	103,779
Chief Probation Office	1,564,667	1,564,667	1,471,414	93,253
Civil Defense	134,265	136,265	125,016	11,249
Dependent Children	630,672	630,672	536,308	94,364
Juvenile Probation	1,553,721	1,553,721	1,411,257	142,464
Work Release	-	-	12,311	(12,311)
Sheriff's Office	11,786,357	11,826,143	11,952,048	(125,905)
Sheriff's Merit Commission	23,746	23,746	1,485	22,261
Records	251,075	234,075	221,525	12,550
Installment note related activiites	-	-	967,728	(967,728)
Tort Liability	810,600	810,600	816,838	(6,238)
Total Public Safety	24,277,256	24,415,028	25,047,290	(632,262)
Highways and Streets				
Tort Liability	115,800	115,800	116,691	(891)
Health and Welfare				
Tort Liability	579,000	579,000	583,456	(4,456)
Judicial				
State's Attorney	2,785,274	2,785,274	2,530,122	255,152
Clerk of the Circuit Court	2,305,616	2,320,616	2,266,252	54,364
Circuit Court	661,465	671,465	648,403	23,062
Coroner	658,883	836,315	861,469	(25,154)
Financial Compliance	455,811	455,811	406,539	49,272
Jury Commission	269,255	291,482	272,500	18,982
Public Defender	1,611,433	1,624,433	1,549,916	74,517
Tort Liability	370,560	370,560	373,412	(2,852)
Total Judicial	9,118,297	9,355,956	8,908,613	447,343
Total Expenditures	\$ 43,937,156	\$ 45,456,161	\$ 45,844,954	\$ (388,793)

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 24,750,000	\$ 24,750,000	\$ 27,374,306	\$ 2,624,306
Intergovernmental revenues	204,000	204,000	369,212	165,212
Fines and forfeitures	-	-	19,672	19,672
Investment income	200,000	200,000	956,383	756,383
Total revenues	25,154,000	25,154,000	28,719,573	3,565,573
Expenditures, current				
Public Safety				
Personnel	7,083,178	8,019,532	7,014,644	1,004,888
Supplies and services	1,712,941	2,212,985	1,723,203	489,782
Total expenditures, current	8,796,119	10,232,517	8,737,847	1,494,670
Capital outlay	-	442,885	440,127	2,758
Total expenditures	8,796,119	10,675,402	9,177,974	1,497,428
Excess of revenues over expenditures	16,357,881	14,478,598	19,541,599	5,063,001
Other financing uses				
Transfer out	(21,195,000)	(21,195,000)	(21,195,000)	-
Total other financing sources (uses)	(21,195,000)	(21,195,000)	(21,195,000)	-
Net change in fund balance	(4,837,119)	(6,716,402)	(1,653,401)	5,063,001
Fund balance, beginning of period	26,679,673	26,679,673	26,679,673	-
Fund balance, end of period	\$ 21,842,554	\$ 19,963,271	\$ 25,026,272	\$ 5,063,001

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Property taxes, net	\$ 3,197,000	\$3,197,000	\$3,233,695	\$ 36,695
Charges for services	1,637,000	1,637,000	2,310,761	673,761
Investment income	85,000	85,000	339,859	254,859
Total revenues	4,919,000	4,919,000	5,884,315	965,315
Expenditures, current				
Highways and streets				
Personnel	1,722,080	1,872,080	1,713,501	158,579
Supplies and services	2,318,700	2,318,700	2,213,352	105,348
Total expenditures, current	4,040,780	4,190,780	3,926,853	263,927
Capital outlay	1,946,500	1,796,500	1,583,820	212,680
Total expenditures	5,987,280	5,987,280	5,510,673	476,607
Net change in fund balance	(1,068,280)	(1,068,280)	373,642	1,441,922
Fund balance, beginning of period	7,715,648	7,715,648	7,715,648	-
Fund balance, end of period	\$ 6,647,368	\$6,647,368	\$8,089,290	\$ 1,441,922

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

	<i>Budget</i>			<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Revenues				
Property taxes, net	\$ 2,439,000	\$ 2,439,000	\$ 2,468,360	\$ 29,360
Total revenues	2,439,000	2,439,000	2,468,360	29,360
Other financing uses				
Transfers out	(2,439,000)	(2,439,000)	(2,475,277)	(36,277)
Total other financing uses	(2,439,000)	(2,439,000)	(2,475,277)	(36,277)
Net change in fund balance	-	-	(6,917)	(6,917)
Fund balance, beginning of period	(132,104)	(132,104)	(132,104)	-
Fund balance, end of period	\$ (132,104)	\$ (132,104)	\$ (139,021)	\$ (6,917)

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Property taxes, net	\$ 3,148,000	\$ 3,148,000	\$ 3,185,666	\$ 37,666
Intergovernmental	920,000	920,000	1,029,429	109,429
Other	45,000	45,000	2,721	(42,279)
Total revenues	4,113,000	4,113,000	4,217,816	104,816
Expenditures, current				
General government				
Personnel	486,480	486,480	486,668	(188)
Public safety				
Personnel	1,216,200	1,216,200	1,216,200	-
Highways and streets				
Personnel	243,240	243,240	243,240	-
Health and welfare				
Personnel	1,216,200	1,216,200	1,216,200	-
Judicial				
Personnel	891,880	891,880	891,880	-
Total expenditures, current	4,054,000	4,054,000	4,054,188	(188)
Net change in fund balance	59,000	59,000	163,628	104,628
Fund balance, beginning of period	2,665,640	2,665,640	2,665,640	-
Fund balance, end of period	\$ 2,724,640	\$ 2,724,640	\$ 2,829,268	\$ 104,628

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Property taxes, net	\$ 2,827,000	\$ 2,827,000	\$ 2,860,267	\$ 33,267
Intergovernmental revenues	312,000	312,000	494,344	182,344
Charges for services	575,000	575,000	571,377	(3,623)
Licenses and permits	900,000	900,000	727,155	(172,845)
Other	69,000	69,000	38,097	(30,903)
Total revenues	4,683,000	4,683,000	4,691,240	8,240
Expenditures, current				
Health and welfare				
Personnel	3,298,735	3,240,750	3,063,853	176,897
Supplies and services	1,379,249	1,484,175	1,247,466	236,709
Total expenditures, current	4,677,984	4,724,925	4,311,319	413,606
Capital outlay	81,737	105,202	60,365	44,837
Total expenditures	4,759,721	4,830,127	4,371,684	458,443
Net change in fund balance	(76,721)	(147,127)	319,556	466,683
Fund balance, beginning of period	4,161,231	4,161,231	4,161,231	-
Fund balance, end of period	\$ 4,084,510	\$ 4,014,104	\$ 4,480,787	\$ 466,683

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

<i>Health and welfare:</i>	<i>Personnel</i>			<i>Variance with Final Budget Positive (Negative)</i>
	<i>Budget</i>			
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Building and Grounds	\$ -	\$ -	\$ -	\$ -
Clinic Nursing	264,606	263,791	253,742	10,049
Central Services	629,067	629,067	593,207	35,860
Environmental Health - Food	322,339	321,030	307,327	13,703
Environmental Health - Housing	368,825	364,857	356,554	8,303
Environmental - Well and Septic	165,607	170,425	169,721	704
Administration	266,490	243,607	228,652	14,955
Health Education	150,080	149,420	136,217	13,203
Disease Control	443,269	416,288	387,605	28,683
Laboratory	58,763	58,763	55,040	3,723
Case Management	224,470	217,992	208,820	9,172
Mental Health Prevention	50,839	55,839	54,048	1,791
Violence Awareness	33,008	32,539	31,848	691
Health Promotion	110,027	110,027	95,685	14,342
Health Promotion Travel Immunizations	25,102	24,487	21,176	3,311
Ground Water Compliance Program	59,926	59,690	58,320	1,370
Public Relations	56,575	56,575	42,659	13,916
Federal Qualified Health Care	-	-	(385)	385
Tuberculosis Care County	18,281	18,421	17,589	832
Black Male Health	51,461	47,932	46,028	1,904
	\$ 3,298,735	\$ 3,240,750	\$ 3,063,853	\$ 176,897

See accompanying notes to required supplementary information.

<i>Supplies and Services</i>			<i>Variance with Final Budget Positive (Negative)</i>	<i>Total Expenditures, Current</i>			<i>Variance with Final Budget Positive (Negative)</i>
<i>Budget</i>		<i>Actual</i>		<i>Budget</i>			
<i>Original</i>	<i>Final</i>			<i>Original</i>	<i>Final</i>	<i>Actual</i>	
\$ -	\$ -	\$ 718	\$ (718)	\$ -	\$ -	\$ 718	\$ (718)
25,311	42,011	35,243	6,768	289,917	305,802	288,985	16,817
348,743	348,743	332,454	16,289	977,810	977,810	925,661	52,149
30,713	32,022	31,561	461	353,052	353,052	338,888	14,164
102,450	105,023	104,916	107	471,275	469,880	461,470	8,410
53,610	48,792	48,792	-	219,217	219,217	218,513	704
108,550	104,650	98,725	5,925	375,040	348,257	327,377	20,880
23,321	23,981	23,980	1	173,401	173,401	160,197	13,204
70,900	85,986	85,986	-	514,169	502,274	473,591	28,683
43,860	43,860	41,773	2,087	102,623	102,623	96,813	5,810
15,260	16,738	16,737	1	239,730	234,730	225,557	9,173
6,678	6,678	5,904	774	57,517	62,517	59,952	2,565
5,000	5,469	5,468	1	38,008	38,008	37,316	692
394,135	458,687	258,854	199,833	504,162	568,714	354,539	214,175
100,598	101,213	101,212	1	125,700	125,700	122,388	3,312
4,400	4,636	4,636	-	64,326	64,326	62,956	1,370
18,189	18,189	15,636	2,553	74,764	74,764	58,295	16,469
-	-	-	-	-	-	(385)	385
14,588	14,588	12,064	2,524	32,869	33,009	29,653	3,356
12,943	22,909	22,807	102	64,404	70,841	68,835	2,006
\$ 1,379,249	\$ 1,484,175	\$ 1,247,466	\$ 236,709	\$ 4,677,984	\$ 4,724,925	\$ 4,311,319	\$ 413,606

(Continued)

See accompanying notes to required supplementary information.

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

For The Year Ended September 30, 2005

<i>Health and welfare:</i>	<i>Capital Outlay</i>			<i>Variance with Final Budget Positive (Negative)</i>
	<i>Budget</i>		<i>Actual</i>	
	<i>Original</i>	<i>Final</i>		
Building and Grounds	\$ -	\$ -	\$ -	\$ -
Clinic Nursing	-	765	765	-
Central Services	37,179	39,879	38,537	1,342
Environmental Health - Food	5,558	5,558	-	5,558
Environmental Health - Housing	3,000	3,000	-	3,000
Environmental - Well and Septic	-	-	-	-
Administration	-	3,900	3,543	357
Health Education	-	-	-	-
Disease Control	2,000	8,000	7,486	514
Laboratory	-	-	-	-
Case Management	-	-	-	-
Mental Health Prevention	-	-	-	-
Violence Awareness	-	-	-	-
Health Promotion	-	10,100	7,221	2,879
Health Promotion Travel Immunizations	-	-	-	-
Ground Water Compliance Program	34,000	34,000	2,813	31,187
Public Relations	-	-	-	-
Federal Qualified Health Care	-	-	-	-
Tuberculosis Care County	-	-	-	-
Black Male Health	-	-	-	-
	\$ 81,737	\$105,202	\$ 60,365	\$ 44,837

See accompanying notes to required supplementary information.

<i>Total Expenditures</i>			<i>Variance with Final Budget - Positive</i>
<i>Budget</i>			
<i>Original</i>	<i>Budget</i>	<i>Actual</i>	<i>(Negative)</i>
\$ -	\$ -	\$ 718	\$ (718)
289,917	306,567	289,750	16,817
1,014,989	1,017,689	964,198	53,491
358,610	358,610	338,888	19,722
474,275	472,880	461,470	11,410
219,217	219,217	218,513	704
375,040	352,157	330,920	21,237
173,401	173,401	160,197	13,204
516,169	510,274	481,077	29,197
102,623	102,623	96,813	5,810
239,730	234,730	225,557	9,173
57,517	62,517	59,952	2,565
38,008	38,008	37,316	692
504,162	578,814	361,760	217,054
125,700	125,700	122,388	3,312
98,326	98,326	65,769	32,557
74,764	74,764	58,295	16,469
-	-	(385)	385
32,869	33,009	29,653	3,356
64,404	70,841	68,835	2,006
\$ 4,759,721	\$ 4,830,127	\$ 4,371,684	\$ 458,443

See accompanying notes to required supplementary information.

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

September 30, 2005

County - ECO

Calendar Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) ---Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2004	\$ 1,610,064	\$ 4,859,244	\$ 3,249,180	33.13%	\$ 542,095	599.37%
2003	1,414,238	5,442,320	4,028,082	25.99%	799,826	503.62%
2002	840,866	4,879,633	4,038,767	17.23%	730,192	553.11%
2001	1,217,765	5,317,446	4,099,681	22.90%	753,921	543.78%
2000	1,188,135	5,044,284	3,856,149	23.55%	740,287	520.90%
1999	661,935	4,360,220	3,698,285	15.18%	675,406	547.56%

County Regular Plan

Calendar Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) ---Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2004	\$ 85,901,542	\$ 83,338,173	\$ (2,563,369)	103.08%	\$ 37,423,816	-6.85%
2003	83,523,905	78,350,428	(5,173,477)	106.60%	36,339,010	-14.24%
2002	79,880,652	71,345,808	(8,534,844)	111.96%	35,444,014	-24.08%
2001	79,805,307	65,373,680	(14,431,627)	122.08%	34,661,375	-41.64%
2000	76,529,299	60,721,659	(15,807,640)	126.03%	33,364,090	-47.38%
1999	65,729,411	52,754,831	(12,974,580)	124.59%	31,026,008	-41.82%

Sheriff's Law Enforcement Personnel Plan (SLEP)

Calendar Year	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) ---Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2004	\$ 21,943,114	\$ 28,294,431	\$ 6,351,317	77.55%	\$ 7,405,219	85.77%
2003	21,713,437	25,064,401	3,350,964	86.63%	6,479,382	51.72%
2002	20,483,480	25,435,769	4,952,289	80.53%	6,938,765	71.37%
2001	19,614,179	22,734,339	3,120,160	86.28%	6,129,983	50.90%
2000	16,172,016	21,812,225	5,640,209	74.14%	5,721,609	98.58%
1999	13,138,898	19,912,069	6,773,171	65.98%	5,619,871	120.52%

See accompanying notes to required supplementary information.

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

September 30, 2005

Boone Winnebago Regional Office of Education #4

<i>Year</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>
2004	\$ 1,357,713	\$ 1,485,644	\$ 127,931	91.39%	\$ 671,706	19.05%
2003	1,342,560	1,374,905	32,345	97.65%	662,554	4.88%
2002	1,254,009	1,240,010	(13,999)	101.13%	679,452	-2.06%
2001	1,217,062	1,171,148	(45,914)	103.92%	621,559	-7.39%
2000	1,288,380	1,130,113	(158,267)	114.00%	566,052	-27.96%
1999	1,112,519	1,066,269	(46,250)	104.34%	614,994	-7.52%

Blended Component Unit Plan - Winnebago County Forest Preserve

<i>Year</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>
2004	\$ 5,022,145	\$ 5,385,663	\$ 363,518	93.25%	\$ 2,100,998	17.30%
2003	4,747,612	4,760,250	12,638	99.73%	2,065,548	0.61%
2002	4,536,351	4,333,448	(202,903)	104.68%	2,049,800	-9.90%
2001	4,350,084	3,917,798	(432,286)	111.03%	1,925,223	-22.45%
2000	4,132,178	3,522,604	(609,574)	117.30%	1,778,369	-34.28%
1999	3,513,683	3,002,080	(511,603)	117.04%	1,662,808	-30.77%

See accompanying notes to required supplementary information.

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

September 30, 2005

County - ECO

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2004	\$ 280,426	100%	-
2003	375,358	100%	-
2002	330,704	100%	-
2001	389,777	100%	-
2000	354,671	100%	-
1999	262,529	100%	-

County Regular Plan

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2004	\$ 2,305,307	100%	-
2003	1,537,140	100%	-
2002	1,332,695	100%	-
2001	1,279,005	100%	-
2000	2,105,274	100%	-
1999	2,547,235	100%	-

Sheriff's Law Enforcement Personnel Plan (SLEP)

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2004	\$ 1,292,951	100%	-
2003	1,005,600	100%	-
2002	1,183,753	100%	-
2001	1,257,260	100%	-
2000	1,151,188	100%	-
1999	1,162,751	100%	-

See accompanying notes to required supplementary information.

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

September 30, 2005

Boone Winnebago Regional Office of Education #4

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2004	\$ 55,550	100%	-
2003	53,601	100%	-
2002	28,673	100%	-
2001	6,402	100%	-
2000	73,473	100%	-
1999	84,315	100%	-

Blended Component Unit Plan - Winnebago County Forest Preserve

<i>Actuarial Valuation Date</i>	<i>Annual Pension Cost (APC)</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2004	\$ 161,987	100%	-
2003	130,336	100%	-
2002	101,260	100%	-
2001	99,534	100%	-
2000	72,557	100%	-
1999	85,301	100%	-

See accompanying notes to required supplementary information.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2005

Note 1 - Budgetary Basis of Accounting

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

Note 2 - IMRF Information

	On a market value basis	
	<i>Actuarial Value as of 12/31/04</i>	<i>Funded Ratio as of 12/31/04</i>
ECO	\$ 1,615,361	33.24%
County - Regular Plan	86,094,274	103.31%
Sheriff's Law Enforcement Personnel Plan (SLEP)	22,014,626	77.81%
Boone Winnebago Regional Office of Education #4	1,360,948	91.61%
Blended Component Unit Plan - Forest Preserve	5,033,600	93.46%

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

The principal changes were as follows:

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

Note 3 - Expenditures over Appropriations

The following major General and Special Revenue funds over expended appropriations in fiscal year 2005:

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund			
<i>General government function</i>			
Building Maintenance			
Personnel	\$ 148,927	\$ 154,710	\$ (5,783)
Supplies and services	1,272,857	1,315,955	(43,098)
City Election			
Personnel	105,629	106,722	(1,093)
County Auditor			
Supplies and services	17,035	32,457	(15,422)
County Clerk			
Capital Outlay	-	1,160	(1,160)

County of Winnebago, Illinois
Notes to Required Supplementary Information

September 30, 2005

Note 3 - Expenditures over Appropriations (Continued)

General Fund (Continued)

General government function (Continued)

<i>Miscellaneous County</i>			
Supplies and services	2,927,655	3,136,743	(209,088)
Capital outlay	347,390	348,998	(1,608)
<i>Purchasing</i>			
Personnel	132,497	157,829	(25,332)
<i>Planning</i>			
Personnel	720,142	728,407	(8,265)
<i>Superintendent of Education</i>			
Personnel	273,460	280,790	(7,330)
<i>Treasurer</i>			
Personnel	365,606	383,845	(18,239)
Supplies and services	101,344	112,759	(11,415)
<i>Tort Liability</i>			
Supplies and services	440,040	443,426	(3,386)
<i>Public Safety</i>			
<i>State's Attorney</i>			
Chief Probation Office	60,340	62,812	(2,472)
<i>Work Release</i>			
Personnel	-	12,311	(12,311)
<i>Sheriff's Office</i>			
Supplies and services	2,941,310	3,231,352	(290,042)
<i>Installment note related activities</i>			
Supplies and services	-	967,728	(967,728)
<i>Tort Liability</i>			
Supplies and services	810,600	816,838	(6,238)
<i>Highways and Streets</i>			
<i>Tort Liability</i>			
Supplies and services	115,800	116,691	(891)
<i>Health and Welfare</i>			
<i>Tort Liability</i>			
Supplies and services	579,000	583,456	(4,456)
<i>Judicial</i>			
<i>Circuit Court</i>			
Supplies and services	460,182	460,347	(165)
<i>Coroner</i>			
Personnel	472,539	507,460	(34,921)
<i>Public Defender</i>			
Supplies and services	86,881	88,898	(2,017)
<i>Tort Liability</i>			
Supplies and services	370,560	373,412	(2,852)

County of Winnebago, Illinois
Notes to Required Supplementary Information

September 30, 2005

Note 3 - Expenditures over Appropriations (Continued)

River Bluff Nursing Home Operations Fund

Transfers out	2,439,000	2,475,277	(36,277)
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Illinois Municipal Retirement Fund

General government			
Personnel	486,480	486,668	(188)

Public Health Fund

Building and grounds			
Supplies and services	-	718	(718)

Other Supplementary Information



**Nonmajor Governmental Funds
Combining Statements**



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

September 30, 2005

Assets	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	Total
Assets				
Cash	\$ 2,136,019	\$ 3,660	\$ -	\$ 2,139,679
Cash with fiscal agent	-	2,756,037	-	2,756,037
Investments	11,225,334	4,194,565	13,256,647	28,676,546
Property taxes receivable, net	9,458,871	583,884	-	10,042,755
Accrued interest on investment	38,213	36,839	13,557	88,609
Other receivables	274,059	-	65,208	339,267
Due from other governmental units and agencies	6,156,493	-	-	6,156,493
Due from other funds	12,154,431	975,740	977,963	14,108,134
Notes receivable	306,412	-	-	306,412
Total assets	\$ 41,749,832	\$ 8,550,725	\$ 14,313,375	\$ 64,613,932
Liabilities and fund balances				
Liabilities				
Accounts payable	\$ 2,517,316	\$ 300	\$ 1,529,865	\$ 4,047,481
Accrued salaries, wages and benefits	166,160	-	-	166,160
Due to other funds	4,111,647	772,412	1,384,604	6,268,663
Deferred revenue	11,930,883	575,784	-	12,506,667
Total liabilities	18,726,006	1,348,496	2,914,469	22,988,971
Fund balances:				
Reserved:				
Reserved for long-term receivables	306,412	-	-	306,412
Reserved for debt service	-	7,202,229	-	7,202,229
Reserved for future grant programs	741,400	-	-	741,400
Unreserved:				
Designated for tort liability	140,535	-	-	140,535
Undesignated	21,835,479	-	11,398,906	33,234,385
Total fund balances	23,023,826	7,202,229	11,398,906	41,624,961
Total liabilities and fund balances	\$ 41,749,832	\$ 8,550,725	\$ 14,313,375	\$ 64,613,932

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

For The Year Ended September 30, 2005

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Totals</i>
Revenues				
Taxes	\$ 9,129,141	\$ 583,636	\$ -	\$ 9,712,777
Intergovernmental	15,973,225	531,546	111,800	16,616,571
Charges for services	7,449,758	-	-	7,449,758
Licenses and permits	-	-	-	-
Investment income	347,695	370,368	244,818	962,881
Miscellaneous	183,256	30,283	-	213,539
Total revenues	33,083,075	1,515,833	356,618	34,955,526
Expenditures, current				
General government	1,563,923	-	948,391	2,512,314
Public safety	6,994,501	-	-	6,994,501
Highways and streets	3,908,629	-	-	3,908,629
Health and welfare	8,234,399	-	-	8,234,399
Judicial	1,975,555	-	-	1,975,555
Culture and recreation	3,516,504	-	44,192	3,560,696
Total expenditures, current	26,193,511	-	992,583	27,186,094
Debt service	-	5,873,228	-	5,873,228
Capital outlay	4,056,864	-	6,678,155	10,735,019
Total expenditures	30,250,375	5,873,228	7,670,738	43,794,341
Excess of revenues over (under) expenditures	2,832,700	(4,357,395)	(7,314,120)	(8,838,815)
Other financing sources (uses)				
Proceeds from general obligation bonds	-	-	17,000,000	17,000,000
Premium on bond issue	-	-	121,516	121,516
Transfers in	1,188,611	4,018,000	-	5,206,611
Transfers out	(3,443,807)	(80,173)	(140,692)	(3,664,672)
Total other financing sources (uses)	(2,255,196)	3,937,827	16,980,824	18,663,455
Net change in fund balance	577,504	(419,568)	9,666,704	9,824,640
Fund balance, beginning of period	22,446,322	7,621,797	1,732,202	31,800,321
Fund balance, end of period	\$ 23,023,826	\$ 7,202,229	\$ 11,398,906	\$ 41,624,961

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 documents.

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

911 Operations Fund - Used to account for the revenues and expenditures related to the operations of the 911 system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 States Attorney's position in Juvenile Court.

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

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

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

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

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

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

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

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

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

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

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



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

September 30, 2005

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	\$ 21,849	\$ -	\$ -	\$ -	\$ 21,895
Investments	887,300	-	-	270,948	514,008
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Accrued interest on investments	757	-	-	-	437
Other receivables	-	-	-	230	-
Due from other governmental units and agencies	-	-	-	-	-
Due from other funds	-	60,788	\$ 17,097	29,418	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 909,906	\$ 60,788	\$ 17,097	\$ 300,596	\$ 536,340
Liabilities and fund balance (deficit)					
Liabilities					
Accounts payable	\$ 26,293	\$ -	\$ 3,495	\$ 43,912	\$ 3,006
Accrued payroll	3,364	-	-	431	2,156
Due to other funds	460,305	-	-	-	253,291
Deferred revenue	-	-	-	-	-
Total liabilities	489,962	-	3,495	44,343	258,453
Fund balances					
Reserved for long-term receivables	-	-	-	-	-
Reserved for future grant programs	-	-	-	-	-
Unreserved					
Designated for tort liability	-	-	-	-	-
Undesignated	419,944	60,788	13,602	256,253	277,887
Total fund balances (deficit)	419,944	60,788	13,602	256,253	277,887
Total liabilities and fund balances (deficit)	\$ 909,906	\$ 60,788	\$ 17,097	\$ 300,596	\$ 536,340

<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>911 Operations Fund</i>
\$ 63,446	\$ 384	\$ 108	\$ 6,045	\$ -	\$ 60,019	\$ -
-	-	-	-	-	-	3,056,576
-	-	-	-	-	-	-
-	-	-	-	-	-	15,466
-	-	-	-	-	-	94,867
-	-	-	-	-	-	293,144
-	9,411	-	184,504	56,700	-	935,331
-	-	-	-	-	-	-
\$ 63,446	\$ 9,795	\$ 108	\$ 190,549	\$ 56,700	\$ 60,019	\$ 4,395,384

\$ -	\$ 600	\$ -	\$ 4,251	\$ 49,995	\$ -	\$ 137,304
-	-	1,070	-	-	-	-
9,438	-	50,605	-	-	31,575	-
-	-	-	-	-	-	66,746
9,438	600	51,675	4,251	49,995	31,575	204,050
-	-	-	-	-	-	-
-	-	-	-	-	-	-
54,008	9,195	(51,567)	186,298	6,705	28,444	4,191,334
54,008	9,195	(51,567)	186,298	6,705	28,444	4,191,334
\$ 63,446	\$ 9,795	\$ 108	\$ 190,549	\$ 56,700	\$ 60,019	\$ 4,395,384

(Continued)

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

September 30, 2005

Assets	<i>Probation Services Fee Fund</i>	<i>Public Health Grants Fund</i>	<i>County Detention Home Fund</i>	<i>Geographic Information System Operations Fund</i>
Cash	\$ 16,970	\$ 25	\$ 12,147	\$ -
Investments	-	-	-	-
Property taxes receivable	-	-	676,477	-
Allowance for uncollectible taxes	-	-	(12,787)	-
Accrued interest on investments	-	-	-	-
Other receivables	-	-	-	2,539
Due from other governmental units and agencies	-	3,473,659	782,978	43,665
Due from other funds	326,464	184,922	-	127,404
Notes receivable, net	-	-	-	-
Total assets	\$ 343,434	\$ 3,658,606	\$ 1,458,815	\$ 173,608
Liabilities and fund balance (deficit)				
Liabilities				
Accounts payable	\$ 24,657	\$ 407,607	\$ 22,764	\$ 420
Accrued payroll	-	69,660	27,116	3,811
Due to other funds	-	-	785,699	-
Deferred revenue	-	2,171,561	896,393	-
Total liabilities	24,657	2,648,828	1,731,972	4,231
Fund balance				
Reserved for long-term receivables	-	-	-	-
Reserved for future grant programs	-	741,400	-	-
Unreserved				
Designated for tort liability	-	-	-	-
Undesignated	318,777	268,378	(273,157)	169,377
Total fund balance (deficit)	318,777	1,009,778	(273,157)	169,377
Total liabilities and fund balance (deficit)	\$ 343,434	\$ 3,658,606	\$ 1,458,815	\$ 173,608

<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>
\$ -	\$ 1,418	\$ 2,838	\$ 6,172	\$ 35,469	\$ 946,315
-	-	-	-	-	2,578,138
-	81,013	162,030	392,056	1,965,927	-
-	(1,531)	(3,063)	(7,058)	(37,691)	-
-	-	-	-	-	2,158
-	-	-	-	-	101,491
-	-	-	311	40,880	1,008,021
407,228	24,304	-	1,244,809	3,805,360	-
-	-	-	-	-	-
\$ 407,228	\$ 105,204	\$ 161,805	\$ 1,636,290	\$ 5,809,945	\$ 4,636,123

\$ 787	\$ 3,774	\$ 3,575	\$ 16,629	\$ 628	\$ 572,631
-	405	5,851	-	-	-
-	-	8,021	-	-	311,086
-	78,487	156,974	380,663	1,903,315	-
787	82,666	174,421	397,292	1,903,943	883,717
-	-	-	-	-	-
-	-	-	-	-	-
406,441	22,538	(12,616)	1,238,998	3,906,002	3,752,406
406,441	22,538	(12,616)	1,238,998	3,906,002	3,752,406
\$ 407,228	\$ 105,204	\$ 161,805	\$ 1,636,290	\$ 5,809,945	\$ 4,636,123

(Continued)

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

September 30, 2005

Assets	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Working Cash Fund</i>
Cash	\$ 91,764	\$ 4,753	\$ 51,643	\$ -
Investments	60,000	-	-	-
Property taxes receivable	-	223,833	2,723,015	-
Allowance for uncollectible taxes	-	(4,654)	(53,484)	-
Accrued interest on investments	50	-	-	-
Other receivables	750	-	-	-
Due from other governmental units and agencies	25,599	-	5,130	57,900
Due from other funds	-	338,857	2,237,368	1,298,387
Notes receivable, net	-	-	-	-
Total assets	\$ 178,163	\$ 562,789	\$ 4,963,672	\$ 1,356,287
Liabilities and fund balance (deficit)				
Liabilities				
Accounts payable	\$ 224	\$ 2,832	\$ 152,455	\$ 684,710
Accrued payroll	-	-	-	-
Due to other funds	158,627	-	-	-
Deferred revenue	-	215,840	2,638,376	-
Total liabilities	158,851	218,672	2,790,831	684,710
Fund balance				
Reserved for long-term receivables	-	-	-	-
Reserved for future grant programs	-	-	-	-
Unreserved				
Designated for tort liability	-	-	-	-
Undesignated	19,312	344,117	2,172,841	671,577
Total fund balance (deficit)	19,312	344,117	2,172,841	671,577
Total liabilities and fund balance (deficit)	\$ 178,163	\$ 562,789	\$ 4,963,672	\$ 1,356,287

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 682,927
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
177,302	43,696	176,751	-	-	-
114,076	-	-	-	2,839	7,899
-	-	-	-	-	306,412
\$ 291,378	\$ 43,696	\$ 176,751	\$ -	\$ 2,839	\$ 997,238

\$ 135,275	\$ -	\$ 6,639	\$ 2,833	\$ 1,151	\$ -
460	5,518	6,298	1,675	920	-
-	90,209	286,787	40,512	-	-
-	-	87,301	-	-	-
135,735	95,727	387,025	45,020	2,071	-
-	-	-	-	-	306,412
-	-	-	-	-	-
-	-	-	-	-	-
155,643	(52,031)	(210,274)	(45,020)	768	690,826
155,643	(52,031)	(210,274)	(45,020)	768	997,238
\$ 291,378	\$ 43,696	\$ 176,751	\$ -	\$ 2,839	\$ 997,238

(Continued)

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

September 30, 2005

Assets	<i>County Election Grants Fund</i>	<i>Law Library Fund</i>	<i>Marriage Fund</i>	<i>Forest Preserve Operations Fund</i>	<i>Forest Preserve Botanical Garden Fund</i>
Cash	\$ -	\$ 83,876	\$ 10,291	\$ 15,665	\$ -
Investments	-	-	-	3,858,364	-
Property taxes receivable	-	-	-	2,241,518	190,969
Allowance for uncollectible taxes	-	-	-	(22,159)	(1,886)
Accrued interest on investments	-	-	-	19,345	-
Other receivables	-	-	600	64,888	-
Due from other governmental units and agencies	-	-	-	27,457	-
Due from other funds	24,492	-	-	-	79,195
Notes receivable, net	-	-	-	-	-
Total assets	\$ 24,492	\$ 83,876	\$ 10,891	\$ 6,205,078	\$ 268,278
Liabilities and fund balance (deficit)					
Liabilities					
Accounts payable	\$ -	\$ 13,180	\$ -	\$ 118,529	\$ -
Accrued payroll	-	1,052	-	29,042	-
Due to other funds	-	90,248	-	1,535,244	-
Deferred revenue	-	-	-	2,215,370	186,714
Total liabilities	-	104,480	-	3,898,185	186,714
Fund balance					
Reserved for long-term receivables	-	-	-	-	-
Reserved for future grant programs	-	-	-	-	-
Unreserved					
Designated for tort liability	-	-	-	140,535	-
Undesignated	24,492	(20,604)	10,891	2,166,358	81,564
Total fund balance (deficit)	24,492	(20,604)	10,891	2,306,893	81,564
Total liabilities and fund balance (deficit)	\$ 24,492	\$ 83,876	\$ 10,891	\$ 6,205,078	\$ 268,278

<i>Forest Preserve Retirement Fund</i>	<i>Forest Improvement and Development Fund</i>	<i>Totals September 30, 2005</i>
\$ -	\$ -	\$ 2,136,019
-	-	11,225,334
228,703	727,040	9,612,581
(2,277)	(7,120)	(153,710)
-	-	38,213
8,518	176	274,059
-	-	6,156,493
94,098	543,480	12,154,431
-	-	306,412
\$ 329,042	\$ 1,263,576	\$ 41,749,832

\$ 15,340	\$ 61,820	\$ 2,517,316
-	7,331	166,160
-	-	4,111,647
228,263	704,880	11,930,883
243,603	774,031	18,726,006
-	-	306,412
-	-	741,400
-	-	140,535
85,439	489,545	21,835,479
85,439	489,545	23,023,826
\$ 329,042	\$ 1,263,576	\$ 41,749,832

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

For The Year Ended September 30, 2005

	<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	287,727	32,980	44,481	354,118
Licenses and permits	-	-	-	-
Investment income	23,464	-	-	6,085
Other	-	-	-	-
Total revenues	311,191	32,980	44,481	360,203
Expenditures, current				
General government	-	24,408	22,552	429,963
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Judicial	300,715	-	-	-
Culture and recreation	-	-	-	-
Total expenditures, current	300,715	24,408	22,552	429,963
Capital outlay	134,571	-	36,854	-
Total expenditures	435,286	24,408	59,406	429,963
Excess of revenues over				
(under) expenditures	(124,095)	8,572	(14,925)	(69,760)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(124,095)	8,572	(14,925)	(69,760)
Fund balance (deficit), beginning of period	544,039	52,216	28,527	326,013
Fund balance (deficit), end of period	\$ 419,944	\$ 60,788	\$ 13,602	\$ 256,253

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
288,380	773,006	6,290	66,403	72,750	95,130	85,140
12,248	-	-	-	-	-	346
300,628	773,006	6,290	66,403	72,750	95,130	85,486
-	-	-	-	-	-	-
-	754,000	-	-	-	-	69,914
-	-	-	-	-	-	-
214,440	-	6,600	98,334	53,374	88,425	-
-	-	-	-	-	-	-
214,440	754,000	6,600	98,334	53,374	88,425	69,914
8,173	-	-	-	-	-	-
222,613	754,000	6,600	98,334	53,374	88,425	69,914
78,015	19,006	(310)	(31,931)	19,376	6,705	15,572
-	-	-	33,250	-	-	-
-	-	-	-	-	-	-
-	-	-	33,250	-	-	-
78,015	19,006	(310)	1,319	19,376	6,705	15,572
199,872	35,002	9,505	(52,886)	166,922	-	12,872
\$ 277,887	\$ 54,008	\$ 9,195	\$ (51,567)	\$ 186,298	\$ 6,705	\$ 28,444

(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, 2005

	<i>911 Operations Fund</i>	<i>Probation Services Fee Fund</i>	<i>Public Health Grants Fund</i>	<i>County Detention Home Fund</i>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 612,377
Intergovernmental	-	-	6,781,331	782,584
Charges for services	1,765,019	243,241	160,939	-
Licenses and permits	-	-	-	-
Investment income	95,245	-	-	-
Other	-	7,118	24,227	1,029
Total revenues	1,860,264	250,359	6,966,497	1,395,990
Expenditures, current				
General government	-	-	-	-
Public safety	922,783	155,062	-	2,051,772
Highways and streets	-	-	-	-
Health and welfare	-	-	7,287,731	-
Judicial	-	-	-	-
Culture and recreation	-	-	-	-
Total expenditures, current	922,783	155,062	7,287,731	2,051,772
Capital outlay	27,620	-	33,392	-
Total expenditures	950,403	155,062	7,321,123	2,051,772
Excess of revenues over				
(under) expenditures	909,861	95,297	(354,626)	(655,782)
Other financing sources (uses)				
Transfers in	-	-	-	592,800
Transfers out	(776,000)	-	-	-
Total other financing sources (uses)	(776,000)	-	-	592,800
Net change in fund balance	133,861	95,297	(354,626)	(62,982)
Fund balance (deficit), beginning of period	4,057,473	223,480	1,364,404	(210,175)
Fund balance (deficit), end of period	\$ 4,191,334	\$ 318,777	\$ 1,009,778	\$ (273,157)

<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>
\$ -	\$ -	\$ 73,315	\$ 146,688	\$ 319,035	\$ 1,832,960	\$ -
-	-	-	289,949	-	-	4,718,043
528,759	665,727	-	-	-	233,121	574,847
-	-	-	-	-	-	-
-	-	-	-	-	-	100,826
254	-	5,480	-	-	-	-
529,013	665,727	78,795	436,637	319,035	2,066,081	5,393,716
471,145	-	72,575	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	269,705	43,216	3,347,950
-	-	-	-	-	-	-
-	-	-	446,558	-	-	-
-	-	-	-	-	-	-
471,145	-	72,575	446,558	269,705	43,216	3,347,950
32,497	2,415	-	-	6,500	646,509	2,310,939
503,642	2,415	72,575	446,558	276,205	689,725	5,658,889
25,371	663,312	6,220	(9,921)	42,830	1,376,356	(265,173)
173,840	-	-	-	-	38,545	182,320
-	(708,807)	-	(15,000)	-	(572,000)	(572,000)
173,840	(708,807)	-	(15,000)	-	(533,455)	(389,680)
199,211	(45,495)	6,220	(24,921)	42,830	842,901	(654,853)
(29,834)	451,936	16,318	12,305	1,196,168	3,063,101	4,407,259
\$ 169,377	\$ 406,441	\$ 22,538	\$ (12,616)	\$ 1,238,998	\$ 3,906,002	\$ 3,752,406

(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, 2005

	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Working Cash Fund</i>
Revenues				
Taxes	\$ -	\$ 245,691	\$ 2,669,497	\$ -
Intergovernmental	-	-	770,350	-
Charges for services	818,758	-	-	-
Licenses and permits	-	-	-	-
Investment income	4,727	-	-	-
Other	-	300	1,526	-
Total revenues	823,485	245,991	3,441,373	-
Expenditures, current				
General government	-	-	335,980	-
Public safety	-	-	1,358,149	-
Highways and streets	64,408	-	183,350	-
Health and welfare	-	180,930	765,738	-
Judicial	-	-	590,472	-
Culture and recreation	-	-	-	-
Total expenditures, current	64,408	180,930	3,233,689	-
Capital outlay	-	-	-	-
Total expenditures	64,408	180,930	3,233,689	-
Excess of revenues over				
(under) expenditures	759,077	65,061	207,684	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(800,000)	-	-	-
Total other financing sources (uses)	(800,000)	-	-	-
Net change in fund balance	(40,923)	65,061	207,684	-
Fund balance (deficit), beginning of period	60,235	279,056	1,965,157	671,577
Fund balance (deficit), end of period	\$ 19,312	\$ 344,117	\$ 2,172,841	\$ 671,577

<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>
\$ -	\$ -	\$ -	\$ -	\$ -
963,894	257,249	368,634	21,919	35,026
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
963,894	257,249	368,634	21,919	35,026
-	-	-	-	-
522,199	513,178	562,945	15,237	69,262
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
522,199	513,178	562,945	15,237	69,262
276,503	-	-	-	-
798,702	513,178	562,945	15,237	69,262
165,192	(255,929)	(194,311)	6,682	(34,236)
5,295	145,698	-	-	16,863
-	-	-	-	-
5,295	145,698	-	-	16,863
170,487	(110,231)	(194,311)	6,682	(17,373)
(14,844)	58,200	(15,963)	(51,702)	18,141
\$ 155,643	\$ (52,031)	\$ (210,274)	\$ (45,020)	\$ 768

(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, 2005

	<i>Community Development Grants Fund</i>	<i>County Election Grants Fund</i>	<i>Law Library Fund</i>	<i>Marriage Fund</i>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	180,278	24,492	-	-
Charges for services	-	-	180,770	7,136
Licenses and permits	-	-	-	-
Investment income	36,823	-	-	499
Other	-	-	-	-
Total revenues	217,101	24,492	180,770	7,635
Expenditures, current				
General government	207,300	-	-	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Judicial	-	-	168,533	8,104
Culture and recreation	-	-	-	-
Total expenditures, current	207,300	-	168,533	8,104
Capital outlay	-	-	-	-
Total expenditures	207,300	-	168,533	8,104
Excess of revenues over (under) expenditures	9,801	24,492	12,237	(469)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	9,801	24,492	12,237	(469)
Fund balance (deficit), beginning of period	987,437	-	(32,841)	11,360
Fund balance (deficit), end of period	\$ 997,238	\$ 24,492	\$ (20,604)	\$ 10,891

<i>Forest Preserve Operations Fund</i>	<i>Forest Preserve Botanical Garden Fund</i>	<i>Forest Preserve Retirement Fund</i>	<i>Forest Preserve Improvement and Development Fund</i>	<i>Totals September 30, 2005</i>
\$ 1,989,639	\$ 177,399	\$ 135,890	\$ 926,650	\$ 9,129,141
505,487	-	54,861	133,988	15,973,225
250,176	-	-	-	7,449,758
-	-	-	-	-
50,432	2,000	-	15,000	347,695
18,102	-	13,828	111,392	183,256
<u>2,813,836</u>	<u>179,399</u>	<u>204,579</u>	<u>1,187,030</u>	<u>33,083,075</u>
-	-	-	-	1,563,923
-	-	-	-	6,994,501
-	-	-	-	3,908,629
-	-	-	-	8,234,399
-	-	-	-	1,975,555
<u>2,640,026</u>	<u>170,000</u>	<u>241,678</u>	<u>464,800</u>	<u>3,516,504</u>
2,640,026	170,000	241,678	464,800	26,193,511
-	-	-	540,891	4,056,864
<u>2,640,026</u>	<u>170,000</u>	<u>241,678</u>	<u>1,005,691</u>	<u>30,250,375</u>
173,810	9,399	(37,099)	181,339	2,832,700
-	-	-	-	1,188,611
-	-	-	-	(3,443,807)
-	-	-	-	(2,255,196)
<u>173,810</u>	<u>9,399</u>	<u>(37,099)</u>	<u>181,339</u>	<u>577,504</u>
2,133,083	72,165	122,538	308,206	22,446,322
<u>\$ 2,306,893</u>	<u>\$ 81,564</u>	<u>\$ 85,439</u>	<u>\$ 489,545</u>	<u>\$ 23,023,826</u>

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$285,000	\$ 287,727	\$ 2,727
Investment income	5,000	23,464	18,464
Total revenues	290,000	311,191	21,191
Expenditures, current			
Judicial			
Personnel	260,881	253,392	7,489
Supplies and services	51,305	47,323	3,982
Total expenditures, current	312,186	300,715	11,471
Capital outlay	139,100	134,571	4,529
Total expenditures	451,286	435,286	16,000
Net change in fund balance	(161,286)	(124,095)	37,191
Fund balance, beginning of period	544,039	544,039	-
Fund balance, end of period	\$382,753	\$ 419,944	\$ 37,191

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 35,000	\$ 32,980	\$ (2,020)
Total revenues	35,000	32,980	(2,020)
Expenditures, current			
General government			
Personnel	20,000	19,999	1
Supplies and services	10,000	4,409	5,591
Total expenditures, current	30,000	24,408	5,592
Capital outlay	-	-	-
Total expenditures	30,000	24,408	5,592
Net change in fund balance	5,000	8,572	3,572
Fund balance, beginning of period	52,216	52,216	-
Fund balance, end of period	\$ 57,216	\$ 60,788	\$ 3,572

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 50,000	\$ 44,481	\$ (5,519)
Total revenues	50,000	44,481	(5,519)
Expenditures, current			
General government			
Supplies and services	32,200	22,552	9,648
Total expenditures, current	32,200	22,552	9,648
Capital outlay	40,000	36,854	3,146
Total expenditures	72,200	59,406	12,794
Net change in fund balance	(22,200)	(14,925)	7,275
Fund balance, beginning of period	28,527	28,527	-
Fund balance, end of period	\$ 6,327	\$ 13,602	\$ 7,275

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 400,000	\$ 354,118	\$ (45,882)
Investment income	4,000	6,085	2,085
Total revenues	404,000	360,203	(43,797)
Expenditures, current			
General government			
Personnel	37,735	27,482	10,253
Supplies and services	459,798	402,481	57,317
Total expenditures, current	497,533	429,963	67,570
Net change in fund balance	(93,533)	(69,760)	23,773
Fund balance, beginning of period	326,013	326,013	-
Fund balance, end of period	\$ 232,480	\$ 256,253	\$ 23,773

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 285,000	\$ 288,380	\$ 3,380
Investment income	1,000	12,248	11,248
Total revenues	286,000	300,628	14,628
Expenditures, current			
Judicial			
Personnel	151,521	134,732	16,789
Supplies and services	80,240	79,708	532
Total expenditures, current	231,761	214,440	17,321
Capital outlay	13,000	8,173	4,827
Total expenditures	244,761	222,613	22,148
Net change in fund balance	41,239	78,015	36,776
Fund balance, beginning of period	199,872	199,872	-
Fund balance, end of period	\$ 241,111	\$ 277,887	\$ 36,776

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 754,000	\$ 773,006	\$ 19,006
Total revenues	754,000	773,006	19,006
Expenditures, current			
Public safety			
Personnel	754,000	754,000	-
Total expenditures, current	754,000	754,000	-
Net change in fund balance	-	19,006	19,006
Fund balance, beginning of period	35,002	35,002	-
Fund balance, end of period	\$ 35,002	\$ 54,008	\$ 19,006

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ -	\$ 6,290	\$ 6,290
Total revenues	-	6,290	6,290
Expenditures, current			
Judicial			
Supplies and services	8,200	6,600	1,600
Total expenditures, current	8,200	6,600	1,600
Net change in fund balance	(8,200)	(310)	7,890
Fund balance, beginning of period	9,505	9,505	-
Fund balance, end of period	\$ 1,305	\$ 9,195	\$ 7,890

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 65,000	\$ 66,403	\$ 1,403
Total revenues	65,000	66,403	1,403
Expenditures, current			
Judicial			
Personnel	102,054	98,334	3,720
Total expenditures	102,054	98,334	3,720
Excess of revenues over (under) expenditures	(37,054)	(31,931)	5,123
Other financing sources			
Transfers in	35,000	33,250	(1,750)
Total other financing sources	35,000	33,250	(1,750)
Net change in fund balance	(2,054)	1,319	3,373
Fund balance, beginning of period	(52,886)	(52,886)	-
Fund balance, end of period	\$ (54,940)	\$ (51,567)	\$ 3,373

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 70,000	\$ 72,750	\$ 2,750
Total revenues	70,000	72,750	2,750
Expenditures, current			
Judicial			
Supplies and services	57,100	53,374	3,726
Total expenditures, current	57,100	53,374	3,726
Capital outlay	1,800	-	1,800
Total expenditures	58,900	53,374	5,526
Net change in fund balance	11,100	19,376	8,276
Fund balance, beginning of period	166,922	166,922	-
Fund balance, end of period	\$ 178,022	\$ 186,298	\$ 8,276

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 1,775,000	\$ 1,765,019	\$ (9,981)
Investment income	40,000	95,245	55,245
Total revenues	1,815,000	1,860,264	45,264
Expenditures, current			
Public safety			
Supplies and services	1,128,600	922,783	205,817
Total expenditures, current	1,128,600	922,783	205,817
Capital outlay	3,060,000	27,620	3,032,380
Total expenditures	4,188,600	950,403	3,238,197
Excess of revenues over (under) expenditures	(2,373,600)	909,861	3,283,461
Other financing sources (uses)			
Transfers out	776,000	776,000	-
Total other financing sources (uses)	776,000	776,000	-
Net change in fund balance	(3,149,600)	133,861	3,283,461
Fund balance, beginning of period	4,057,473	4,057,473	-
Fund balance, end of period	\$ 907,873	\$ 4,191,334	\$ 3,283,461

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 220,000	\$ 243,241	\$ 23,241
Other	2,000	7,118	5,118
Total revenues	222,000	250,359	28,359
Expenditures, current			
Public safety			
Supplies and services	207,500	155,062	52,438
Total expenditures, current	207,500	155,062	52,438
Capital outlay	10,000	-	10,000
Total expenditures	217,500	155,062	62,438
Net change in fund balance	4,500	95,297	90,797
Fund balance, beginning of period	223,480	223,480	-
Fund balance, end of period	\$ 227,980	\$ 318,777	\$ 90,797

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 6,780,000	\$ 6,781,331	\$ 1,331
Charges for services	161,000	160,939	(61)
Other	24,000	24,227	227
Total revenues	6,965,000	6,966,497	1,497
Expenditures, current			
Health and welfare			
Personnel	5,297,397	4,953,911	343,486
Supplies and services	2,672,040	2,333,820	338,220
Total expenditures, current	7,969,437	7,287,731	681,706
Capital outlay	406,738	33,392	373,346
Total expenditures	8,376,175	7,321,123	1,055,052
Net change in fund balance	(1,411,175)	(354,626)	1,056,549
Fund balance, beginning of period	1,364,404	1,364,404	-
Fund balance, end of period	\$ (46,771)	\$ 1,009,778	\$ 1,056,549

County of Winnebago, Illinois

Public Health Grants Fund

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

For The Year Ended September 30, 2005

	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Family Planning	\$ 387,838	\$ 364,607	\$ 228,833	\$ 221,954
Breast Cancer (including S G Komen)	113,976	106,245	280,649	280,649
Primary care services - Crusader	23,277	17,778	2,793	1,216
Radon Testing Program	28,526	14,882	11,474	2,669
Indochinese Refugee Screening Program	138,236	130,749	31,382	18,905
Local	45,304	44,522	3,271	3,115
Prevent Initiative Even Start Grant	47,370	32,858	1,213	1,213
Miscellaneous	165,044	158,619	234,139	205,123
Prenatal	24,205	5,990	795	436
Parents Too Soon	213,845	194,465	29,455	29,453
Women, Infants, and Children	987,884	945,166	82,416	67,106
Medical Reserve Corp. Grant	48,291	46,275	18,872	10,449
Potable Water Grant	5,413	5,103	5,587	1,283
Dental Sealant	28,800	28,024	-	-
Newborn Screening	14,744	13,744	2,385	1,687
Outreach and Primary Care Grant	43,183	32,809	3,847	1,653
Ryan White	88,836	87,074	503,507	503,355
Vision and Hearing	25,519	25,338	3,246	3,245
Healthy Moms/Healthy Kids	1,324,035	1,259,576	176,669	162,345
Dependent Children and Family Services	115,139	111,925	26,846	26,867
Lead	16,886	16,801	614	603
Lead Education Program	42,716	41,273	863	862
IEPA Water Supply Testing Program	65,971	62,627	44,655	28,549
Grandparents	794	598	5,206	3,576
DASA Violence	123,886	92,187	43,396	41,340
Summer Food Program	2,388	1,577	12	-
Drug Free Support	57,151	52,922	24,357	22,064
Nurse Consultant	53,646	51,411	7,015	6,816
HUD Lead	10,287	9,884	2,418	865
Teen Parent Initiative	245,808	240,469	93,992	93,990

<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 616,671	\$ 586,561	\$ -	\$ -	\$ 616,671	\$ 586,561	\$ 30,110
394,625	386,894	-	-	394,625	386,894	7,731
26,070	18,994	2,000	-	28,070	18,994	9,076
40,000	17,551	-	-	40,000	17,551	22,449
169,618	149,654	-	-	169,618	149,654	19,964
48,575	47,637	-	-	48,575	47,637	938
48,583	34,071	-	-	48,583	34,071	14,512
399,183	363,742	-	-	399,183	363,742	35,441
25,000	6,426	-	-	25,000	6,426	18,574
243,300	223,918	-	-	243,300	223,918	19,382
1,070,300	1,012,272	8,520	6,874	1,078,820	1,019,146	59,674
67,163	56,724	-	-	67,163	56,724	10,439
11,000	6,386	-	-	11,000	6,386	4,614
28,800	28,024	-	-	28,800	28,024	776
17,129	15,431	-	-	17,129	15,431	1,698
47,030	34,462	-	-	47,030	34,462	12,568
592,343	590,429	-	-	592,343	590,429	1,914
28,765	28,583	-	-	28,765	28,583	182
1,500,704	1,421,921	9,629	7,436	1,510,333	1,429,357	80,976
141,985	138,792	-	-	141,985	138,792	3,193
17,500	17,404	-	-	17,500	17,404	96
43,579	42,135	-	-	43,579	42,135	1,444
110,626	91,176	-	-	110,626	91,176	19,450
6,000	4,174	-	-	6,000	4,174	1,826
167,282	133,527	1,550	1,288	168,832	134,815	34,017
2,400	1,577	-	-	2,400	1,577	823
81,508	74,986	-	-	81,508	74,986	6,522
60,661	58,227	-	-	60,661	58,227	2,434
12,705	10,749	-	-	12,705	10,749	1,956
339,800	334,459	-	-	339,800	334,459	5,341

(Continued)

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

For The Year Ended September 30, 2005

	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Viral Hepatitis Grant	\$ 3,464	\$ 2,991	\$ 881	\$ 866
Tuberculosis Grant	89,773	85,154	40,227	37,879
Breast Cancer Grant	-	-	11,270	8,949
Prostate Cancer	14,636	14,366	25,792	25,791
Tobacco Free	47,023	46,175	49,831	49,831
Tobacco Compliant Grant	11,512	11,117	8,488	6,349
Women's Initiative	8,070	7,168	10,680	10,228
Immunization Action Plan	6,487	5,392	3,000	308
HOPWA	-	-	172,682	154,933
Bioterrorism	290,177	270,225	141,628	93,012
Bioterrorism - Syndromic Surveillance	5,000	-	5,800	234
Bioterrorism - Preparedness	50,000	49,999	59,214	28,115
Childrens Advocacy	3,867	3,601	5,633	683
School Based Health	74,299	73,488	77,936	75,499
Intensive Prenatal	110,641	107,202	21,059	21,058
Tanning Bed Inspection	5,250	3,689	189	189
Hugs Helping Hand	-	-	1,659	1,174
Tobacco - Reality Illinois	-	-	9,000	8,846
Teen Pregnancy Prevention	-	-	4,623	4,041
Stand Against Cancer	6,776	5,235	7,524	4,679
Prostate Awareness	4,749	3,598	35,872	35,569
Community Development Assistance Program	-	-	83,250	1,195
Syphilis Disease Control	42,579	41,003	8,221	5,478
National Violence Grant	2,337	1,932	9,100	8,953
Mosquito Vector Control	16,026	15,752	7,814	7,814
Mosquito Vector Grant	15,733	10,326	760	759
	\$5,297,397	\$ 4,953,911	\$ 2,672,040	\$2,333,820

<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 4,345	\$ 3,857	\$ -	\$ -	\$ 4,345	\$ 3,857	\$ 488
130,000	123,033	-	-	130,000	123,033	6,967
11,270	8,949	-	-	11,270	8,949	2,321
40,428	40,157	-	-	40,428	40,157	271
96,854	96,006	-	-	96,854	96,006	848
20,000	17,466	-	-	20,000	17,466	2,534
18,750	17,396	-	-	18,750	17,396	1,354
9,487	5,700	-	-	9,487	5,700	3,787
172,682	154,933	-	-	172,682	154,933	17,749
431,805	363,237	100,314	4,422	532,119	367,659	164,460
10,800	234	4,200	4,200	15,000	4,434	10,566
109,214	78,114	7,500	5,157	116,714	83,271	33,443
9,500	4,284	-	-	9,500	4,284	5,216
152,235	148,987	-	-	152,235	148,987	3,248
131,700	128,260	-	-	131,700	128,260	3,440
5,439	3,878	-	-	5,439	3,878	1,561
1,659	1,174	-	-	1,659	1,174	485
9,000	8,846	-	-	9,000	8,846	154
4,623	4,041	-	-	4,623	4,041	582
14,300	9,914	4,275	4,015	18,575	13,929	4,646
40,621	39,167	-	-	40,621	39,167	1,454
83,250	1,195	266,750	-	350,000	1,195	348,805
50,800	46,481	-	-	50,800	46,481	4,319
11,437	10,885	-	-	11,437	10,885	552
23,840	23,566	2,000	-	25,840	23,566	2,274
16,493	11,085	-	-	16,493	11,085	5,408
\$ 7,969,437	\$ 7,287,731	\$ 406,738	\$ 33,392	\$ 8,376,175	\$ 7,321,123	\$ 1,055,052

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 616,000	\$ 612,377	\$ (3,623)
Intergovernmental	993,000	782,584	(210,416)
Other	-	1,029	1,029
Total revenues	1,609,000	1,395,990	(213,010)
Expenditures, current			
Public safety			
Personnel	1,861,871	1,739,654	122,217
Supplies and services	337,474	312,118	25,356
Total expenditures, current	2,199,345	2,051,772	147,573
Excess of revenues over (under) expenditures	(590,345)	(655,782)	(65,437)
Other financing sources			
Transfers in	593,000	592,800	(200)
Total other financing sources	593,000	592,800	(200)
Net change in fund balance	2,655	(62,982)	(65,637)
Fund balance, beginning of period	(210,175)	(210,175)	-
Fund balance, end of period	\$ (207,520)	\$ (273,157)	\$ (65,637)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 596,000	\$ 528,759	\$ (67,241)
Other	-	254	254
Total revenues	596,000	529,013	(66,987)
Expenditures, current			
General government			
Personnel	344,793	265,509	79,284
Supplies and services	234,995	205,636	29,359
Total expenditures, current	579,788	471,145	108,643
Capital outlay	38,500	32,497	6,003
Total expenditures	618,288	503,642	114,646
Excess of revenues over (under) expenditures	(22,288)	25,371	47,659
Other financing sources			
Transfers in	-	173,840	173,840
Total other financing sources	-	173,840	173,840
Net change in fund balance	(22,288)	199,211	221,499
Fund balance, beginning of period	(29,834)	(29,834)	-
Fund balance, end of period	\$ (52,122)	\$ 169,377	\$ 221,499

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 744,000	\$ 665,727	\$ (78,273)
Total revenues	744,000	665,727	(78,273)
Capital outlay	7,000	2,415	4,585
Excess of revenues over (under) expenditures	737,000	663,312	(73,688)
Other financing uses			
Transfers out	(707,985)	(708,807)	(822)
Total other financing uses	(707,985)	(708,807)	(822)
Net change in fund balance	29,015	(45,495)	(74,510)
Fund balance, beginning of period	451,936	451,936	-
Fund balance, end of period	\$ 480,951	\$ 406,441	\$ (74,510)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 74,000	\$ 73,315	\$ (685)
Other	5,000	5,480	480
Total revenues	79,000	78,795	(205)
Expenditures, current			
General government			
Personnel	7,000	6,839	161
Supplies and services	68,450	65,736	2,714
Total expenditures	75,450	72,575	2,875
Net change in fund balance	3,550	6,220	2,670
Fund balance, beginning of period	16,318	16,318	-
Fund balance, end of period	\$ 19,868	\$ 22,538	\$ 2,670

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 148,000	\$ 146,688	\$ (1,312)
Intergovernmental	315,000	289,949	(25,051)
Total revenues	463,000	436,637	(26,363)
Expenditures, current			
Judicial			
Personnel	355,173	333,280	21,893
Supplies and services	92,650	113,278	(20,628)
Total expenditures, current	447,823	446,558	1,265
Excess of revenues over (under) expenditures	15,177	(9,921)	(25,098)
Other financing uses			
Transfers out	-	(15,000)	(15,000)
Total other financing uses	-	(15,000)	(15,000)
Net change in fund balance	15,177	(24,921)	(40,098)
Fund balance, beginning of period	12,305	12,305	-
Fund balance, end of period	\$ 27,482	\$ (12,616)	\$ (40,098)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 315,000	\$ 319,035	\$ 4,035
Intergovernmental	130,000	-	(130,000)
Total revenues	445,000	319,035	(125,965)
Expenditures, current			
Highways and streets			
Personnel	93,930	86,020	7,910
Supplies and services	267,800	183,685	84,115
Total expenditures, current	361,730	269,705	92,025
Capital outlay	50,000	6,500	43,500
Total expenditures	411,730	276,205	135,525
Net change in fund balance	33,270	42,830	9,560
Fund balance, beginning of period	1,196,168	1,196,168	-
Fund balance, end of period	\$ 1,229,438	\$ 1,238,998	\$ 9,560

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 1,845,000	\$ 1,832,960	\$ (12,040)
Charges for services	231,000	233,121	2,121
Total revenues	2,076,000	2,066,081	(9,919)
Expenditures, current			
Highways and streets			
Supplies and services	200,000	43,216	156,784
Total expenditures, current	200,000	43,216	156,784
Capital outlay	720,000	646,509	73,491
Total expenditures	920,000	689,725	230,275
Excess of revenues over (under) expenditures	1,156,000	1,376,356	220,356
Other financing sources (uses)			
Transfers in	1,000,000	38,545	(961,455)
Transfers out	(572,000)	(572,000)	-
Total other financing sources (uses)	428,000	(533,455)	(961,455)
Net change in fund balance	1,584,000	842,901	(741,099)
Fund balance, beginning of period	3,063,101	3,063,101	-
Fund balance, end of period	\$ 4,647,101	\$ 3,906,002	\$ (741,099)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental			
Motor fuel tax allotments	\$ 4,430,000	\$ 4,718,043	\$ 288,043
Charges for services	400,000	574,847	174,847
Investment income	40,000	100,826	60,826
Total revenues	4,870,000	5,393,716	523,716
Expenditures, current			
Highways and streets			
Personnel	1,227,370	1,063,074	164,296
Supplies and services	2,787,002	2,284,876	502,126
Total expenditures, current	4,014,372	3,347,950	666,422
Capital outlay	2,215,000	2,310,939	(95,939)
Total expenditures	6,229,372	5,658,889	570,483
Excess of revenues over (under) expenditures	(1,359,372)	(265,173)	1,094,199
Other financing sources (uses)			
Transfers in	2,020,000	182,320	(1,837,680)
Transfers out	(572,000)	(572,000)	-
Total other financing sources (uses)	1,448,000	(389,680)	(1,837,680)
Net change in fund balance	88,628	(654,853)	(743,481)
Fund balance, beginning of period	4,407,259	4,407,259	-
Fund balance, end of period	\$ 4,495,887	\$ 3,752,406	\$ (743,481)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 870,000	\$ 818,758	\$ (51,242)
Investment income	1,000	4,727	3,727
Total revenues	871,000	823,485	(47,515)
Expenditures, current			
Highways and streets			
Personnel	38,490	32,036	6,454
Supplies and services	54,050	32,372	21,678
Total expenditures, current	92,540	64,408	28,132
Excess of revenues over expenditures	778,460	759,077	(19,383)
Other financing uses			
Transfers out	(775,000)	(800,000)	(25,000)
Total other financing uses	(775,000)	(800,000)	(25,000)
Net change in fund balance	3,460	(40,923)	(44,383)
Fund balance, beginning of period	60,235	60,235	-
Fund balance, end of period	\$ 63,695	\$ 19,312	\$ (44,383)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 241,000	\$ 245,691	\$ 4,691
Other	-	300	300
Total revenues	241,000	245,991	4,991
Expenditures, current			
Health and welfare			
Supplies and services	241,032	180,930	60,102
Total expenditures, current	241,032	180,930	60,102
Net change in fund balance	(32)	65,061	65,093
Fund balance, beginning of period	279,056	279,056	-
Fund balance, end of period	\$ 279,024	\$ 344,117	\$ 65,093

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 2,640,000	\$ 2,669,497	\$ 29,497
Intergovernmental	768,000	770,350	2,350
Other	35,000	1,526	(33,474)
Total revenues	3,443,000	3,441,373	(1,627)
Expenditures, current			
General government			
Personnel	351,598	335,980	15,618
Public safety			
Personnel	1,421,280	1,358,149	63,131
Highways and streets			
Personnel	191,873	183,350	8,523
Health and welfare			
Personnel	801,331	765,738	35,593
Judicial			
Personnel	617,918	590,472	27,446
Total expenditures, current	3,384,000	3,233,689	150,311
Net change in fund balance	59,000	207,684	148,684
Fund balance, beginning of period	1,965,157	1,965,157	-
Fund balance, end of period	\$ 2,024,157	\$ 2,172,841	\$ 148,684

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 963,000	\$ 963,894	\$ 894
Expenditures, current			
Public safety			
Personnel	127,352	66,410	60,942
Supplies and services	454,882	455,789	(907)
Total expenditures, current	582,234	522,199	60,035
Capital outlay	277,607	276,503	1,104
Total expenditures	859,841	798,702	61,139
Excess of revenue over (under) expenditures	103,159	165,192	62,033
Other financing sources			
Transfers in	-	5,295	5,295
Total other financing sources	-	5,295	5,295
Net change in fund balance	103,159	170,487	67,328
Fund balance, beginning of period	(14,844)	(14,844)	-
Fund balance, end of period	\$ 88,315	\$ 155,643	\$ 67,328

County of Winnebago, Illinois

Sheriff's Department Grants Fund

Schedule of Appropriations and Expenditures By Function and Object Class

Budget and Actual

For The Year Ended September 30, 2005

	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Motor Vehicle Theft Grant	\$ -	\$ -	\$ 416,738	\$ 421,646
Sheriff's Victim Witness Grant	33,730	20,513	-	-
Rockford Housing Authority Grant	73,121	27,504	-	-
Sheriff's Grant	-	-	9,591	5,590
Domestic Violence	20,501	18,393	5,473	5,473
Homeland Security Grant	-	-	23,080	23,080
COPS More	-	-	-	-
	\$ 127,352	\$ 66,410	\$ 454,882	\$ 455,789

<i>Total Expenditures, Current</i>		<i>Capital Outlay</i>		<i>Total Expenditures</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 416,738	\$ 421,646	\$ -	\$ -	\$ 416,738	\$ 421,646	\$ (4,908)
33,730	20,513	-	-	33,730	20,513	13,217
73,121	27,504	-	-	73,121	27,504	45,617
9,591	5,590	4,623	4,623	14,214	10,213	4,001
25,974	23,866	-	-	25,974	23,866	2,108
23,080	23,080	174,320	174,104	197,400	197,184	216
-	-	98,664	97,776	98,664	97,776	888
\$ 582,234	\$ 522,199	\$ 277,607	\$ 276,503	\$ 859,841	\$ 798,702	\$ 61,139

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 257,000	\$ 257,249	\$ 249
Total revenues	257,000	257,249	249
Expenditures, current			
Public safety			
Personnel	380,375	512,405	(132,030)
Supplies and services	10,410	773	9,637
Total expenditures, current	390,785	513,178	(122,393)
Excess of revenues over (under) expenditures	(133,785)	(255,929)	(122,144)
Other financing sources			
Transfers in	-	145,698	145,698
Total other financing sources	-	145,698	145,698
Net change in fund balance	(133,785)	(110,231)	23,554
Fund balance, beginning of period	58,200	58,200	-
Fund balance, end of period	\$ (75,585)	\$ (52,031)	\$ 23,554



County of Winnebago, Illinois

State's Attorney Grants Fund

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

For The Year Ended September 30, 2005

<i>Public safety</i>	<i>Personnel</i>	
	<i>Budget</i>	<i>Actual</i>
Juvenile Grants	\$ 41,188	\$ 41,651
Termination of Parental Rights	55,039	57,661
Prosecutor Based Victim Witness	65,248	66,421
State's Attorney Victims Witness	26,719	28,797
Illinois Criminal Justice Grants	192,181	317,875
	\$ 380,375	\$ 512,405

<i>Supplies and Services</i>		<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ -	\$ -	\$ 41,188	\$ 41,651	\$ (463)
-	-	55,039	57,661	(2,622)
10,410	773	75,658	67,194	8,464
-	-	26,719	28,797	(2,078)
-	-	192,181	317,875	(125,694)
\$ 10,410	\$ 773	\$ 390,785	\$ 513,178	\$ (122,393)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 368,000	\$ 368,634	\$ 634
Total revenues	368,000	368,634	634
Expenditures, current			
Public safety			
Personnel	397,024	407,339	(10,315)
Supplies and services	136,068	155,606	(19,538)
Total expenditures, current	533,092	562,945	(29,853)
Excess of revenues over (under) expenditures	(165,092)	(194,311)	(29,219)
Net change in fund balance	(165,092)	(194,311)	(29,219)
Fund balance, beginning of period	(15,963)	(15,963)	-
Fund balance, end of period	\$ (181,055)	\$ (210,274)	\$ (29,219)



County of Winnebago, Illinois

Probation Grants Fund

Schedule of Appropriations and Expenditures By Function and Object Class

Budget and Actual

For The Year Ended September 30, 2005

<i>Public safety</i>	<i>Personnel</i>	
	<i>Budget</i>	<i>Actual</i>
Juvenile Day/Evening Reporting	\$ 180,749	\$ 194,433
Juvenile Intake Officer	131,728	123,066
Juvenile Truancy	8,015	15,292
Adult Probation Sex Offender Grant	-	-
Juvenile Probation Extended Monitoring	76,532	74,548
	\$ 397,024	\$ 407,339

<i>Supplies and Services</i>		<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 13,420	\$ 10,711	\$ 194,169	\$ 205,144	\$ (10,975)
1,700	-	133,428	123,066	10,362
-	-	8,015	15,292	(7,277)
-	25,017	-	25,017	(25,017)
120,948	119,878	197,480	194,426	3,054
\$ 136,068	\$ 155,606	\$ 533,092	\$ 562,945	\$ (29,853)

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 21,900	\$ 21,919	\$ 19
Total revenues	21,900	21,919	19
Expenditures, current			
Public safety			
Supplies and services	19,500	15,237	4,263
Total expenditures, current	19,500	15,237	4,263
Net change in fund balance	2,400	6,682	4,282
Fund balance, beginning of period	(51,702)	(51,702)	-
Fund balance, end of period	\$ (49,302)	\$ (45,020)	\$ 4,282

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 35,000	\$ 35,026	\$ 26
Total revenues	35,000	35,026	26
Expenditures, current			
Public safety			
Personnel	56,612	56,534	78
Supplies and services	14,388	12,728	1,660
Total expenditures, current	71,000	69,262	1,738
Excess of revenues over (under) expenditures	(36,000)	(34,236)	1,764
Other financing sources			
Transfers in	-	16,863	16,863
Total other financing sources	-	16,863	16,863
Net change in fund balance	(36,000)	(17,373)	18,627
Fund balance, beginning of period	18,141	18,141	-
Fund balance, end of period	\$ (17,859)	\$ 768	\$ 18,627

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 180,000	\$ 180,278	\$ 278
Investment income	35,000	36,823	1,823
Total revenues	215,000	217,101	2,101
Expenditures, current			
General government			
Supplies and services	400,000	207,300	192,700
Total expenditures, current	400,000	207,300	192,700
Net change in fund balance	(185,000)	9,801	194,801
Fund balance, beginning of period	987,437	987,437	-
Fund balance, end of period	\$ 802,437	\$ 997,238	\$ 194,801



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

For The Year Ended September 30, 2005

<i>General government</i>	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Environmental Vision	\$ -	\$ -	\$ -	\$ 7,300
Community Development	-	-	400,000	200,000
	\$ -	\$ -	\$ 400,000	\$ 207,300

<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	
\$ -	\$ 7,300	\$ (7,300)
400,000	200,000	200,000
\$ 400,000	\$ 207,300	\$ 192,700

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 188,000	\$ 180,770	\$ (7,230)
Total revenues	188,000	180,770	(7,230)
Expenditures, current			
Judicial			
Personnel	65,016	63,864	1,152
Supplies and services	100,211	104,669	(4,458)
Total expenditures	165,227	168,533	(3,306)
Net change in fund balance	22,773	12,237	(10,536)
Fund balance, beginning of period	(32,841)	(32,841)	-
Fund balance, end of period	\$ (10,068)	\$ (20,604)	\$ (10,536)

County of Winnebago, Illinois

Marriage Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 7,000	\$ 7,136	\$ 136
Investment income	-	499	499
Total revenues	7,000	7,635	635
Expenditures, current			
Judicial			
Supplies and services	-	8,104	(8,104)
Total expenditures, current	-	8,104	(8,104)
Net change in fund balance	7,000	(469)	(7,469)
Fund balance, beginning of period	11,360	11,360	-
Fund balance, end of period	\$ 18,360	\$ 10,891	\$ (7,469)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 1,975,000	\$ 1,989,639	\$ 14,639
Intergovernmental	309,000	505,487	196,487
Charges for services	126,000	250,176	124,176
Investment income	32,000	50,432	18,432
Other	62,000	18,102	(43,898)
Total revenues	2,504,000	2,813,836	309,836
Expenditures, current			
Culture and recreation			
Administration	1,391,100	1,156,110	234,990
Maintenance	1,577,500	1,321,854	255,646
Tort liability	165,000	162,062	2,938
Total expenditures	3,133,600	2,640,026	493,574
Net change in fund balance	(629,600)	173,810	803,410
Fund balance, beginning of period	2,133,083	2,133,083	-
Fund balance, end of period	\$ 1,503,483	\$ 2,306,893	\$ 803,410



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, 2005

<i>Culture and recreation</i>	<i>Personnel</i>		<i>Supplies and Services</i>	
	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>
Administration				
District office	\$ 342,300	\$ 277,017	\$ 323,000	\$ 241,255
Education	143,000	142,182	5,200	2,720
Marketing	74,600	68,642	140,000	109,245
Law enforcement	-	-	363,000	315,049
Total administration	559,900	487,841	831,200	668,269
Maintenance				
Northeast area	214,300	202,626	99,200	71,882
Southeast area	243,700	193,432	131,800	104,498
Northwest area	169,300	167,557	75,000	62,945
Southwest area	217,100	163,075	114,800	75,935
General maintenance	233,500	239,062	78,800	40,842
Total maintenance	1,077,900	965,752	499,600	356,102
Tort liability	-	-	165,000	162,062
Total culture and recreation function	\$ 1,637,800	\$ 1,453,593	\$ 1,495,800	\$ 1,186,433

<i>Total Expenditures, Current</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	
\$ 665,300	\$ 518,272	\$ 147,028
148,200	144,902	3,298
214,600	177,887	36,713
363,000	315,049	47,951
1,391,100	1,156,110	234,990
313,500	274,508	38,992
375,500	297,930	77,570
244,300	230,502	13,798
331,900	239,010	92,890
312,300	279,904	32,396
1,577,500	1,321,854	255,646
165,000	162,062	2,938
\$ 3,133,600	\$ 2,640,026	\$ 493,574

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$178,000	\$ 177,399	\$ (601)
Investment income	2,000	2,000	-
Total revenues	180,000	179,399	(601)
Expenditures, current			
Culture and recreation			
Supplies and services	170,000	170,000	-
Total expenditures	170,000	170,000	-
Net change in fund balance	10,000	9,399	(601)
Fund balance, beginning of period	72,165	72,165	-
Fund balance, end of period	\$ 82,165	\$ 81,564	\$ (601)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 925,000	\$ 135,890	\$ (789,110)
Intergovernmental	-	54,861	54,861
Other	2,000	13,828	11,828
Total revenues	927,000	204,579	(722,421)
Expenditures, current			
Culture and recreation			
Administration			
Personnel	89,230	61,386	27,844
Maintenance			
Personnel	196,025	134,856	61,169
Improvement and development			
Personnel	66,045	45,436	20,609
Total expenditures	351,300	241,678	109,622
Net change in fund balance	575,700	(37,099)	(612,799)
Fund balance, beginning of period	122,538	122,538	-
Fund balance, end of period	\$ 698,238	\$ 85,439	\$ (612,799)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 925,000	\$ 926,650	\$ 1,650
Intergovernmental	-	133,988	133,988
Investment income	9,000	15,000	6,000
Other	24,000	111,392	87,392
Total revenues	958,000	1,187,030	229,030
Expenditures, current			
Culture and recreation			
Improvement and development			
Personnel	365,900	329,768	36,132
Supplies and services	188,500	135,032	53,468
Total expenditures, current	554,400	464,800	89,600
Capital outlay	792,300	540,891	251,409
Total expenditures	1,346,700	1,005,691	341,009
Net change in fund balance	(388,700)	181,339	570,039
Fund balance, beginning of period	308,206	308,206	-
Fund balance, end of period	\$ (80,494)	\$ 489,545	\$ 570,039

Debt Service Funds

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

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

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

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

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

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

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

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

Geographic Information System Bond Fund - Used to account for the principal and interest payments from the 2001 alternate revenue bonds used to pay from the County's portion of the WIGIS project.

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

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

2003B General Obligation Refunding Bond Fund - Used to account for the refunding of 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.

2004C Cellular Surcharge Bond Fund - Used to account for the expenditures related to the principal, interest and administrative payments for the 2004C Alternate Bonds (Cellular Surcharge) issued to pay for equipment for the new 911 facilities.

2004D 911 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.

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, 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, 2005

Assets	1997		Federal		1999A		1999B		Geographic	2002
	Jail Improvement Bond Fund	Toll Bridge Refinancing Bond Fund	Matching Aid Bond Fund	Motor Fuel Tax Bond Fund	Motor Fuel Tax Bond Fund	Matching Aid Bond Fund	Alternate Revenue Bond Fund	Information System Bond Fund		
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,660	\$ -	\$ -
Cash with fiscal agent - refunded escrow account	-	-	-	-	-	-	-	-	-	-
Investments	166,000	446,000	36,406	40,451	300,000	302,000	-	96,700	316,647	
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-	-	-
Accrued interest on investments	1,764	4,564	344	382	2,774	2,793	-	900	2,950	
Due from other funds	-	560,068	-	-	6,912	3,835	5,055	464	2,327	
Total assets	\$ 167,764	\$ 1,010,632	\$ 36,750	\$ 40,833	\$ 309,686	\$ 308,628	\$ 8,715	\$ 98,064	\$ 321,924	
Liabilities and fund balance										
Liabilities										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	435	-	36,750	40,833	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Total liabilities	435	-	36,750	40,833	-	-	-	-	-	-
Fund balance	167,329	1,010,632	-	-	309,686	308,628	8,715	98,064	321,924	
Total liabilities and fund balance	\$ 167,764	\$ 1,010,632	\$ 36,750	\$ 40,833	\$ 309,686	\$ 308,628	\$ 8,715	\$ 98,064	\$ 321,924	

2003A Public Safety Sales Tax Bond Fund	2003 B General Obligation Refunding Bond Fund	2003D State Income Tax Bond Fund	2004A Federal Aid Matching Tax Bond Fund	2004B Motor Fuel Tax Bond Fund	2004C Cellular Surcharge Bond Fund	2004D 911 Landline Surcharge Bond Fund	2002A Forest Preserve Land Acquisition Bond Fund	2002B Forest Preserve Land Acquisition Bond Fund	Totals September 30, 2005
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,660
-	-	-	-	-	-	-	2,756,037	-	2,756,037
629,000	860,583	69,778	131,000	131,000	-	92,000	-	577,000	4,194,565
-	-	-	-	-	-	-	-	589,700	589,700
-	-	-	-	-	-	-	-	(5,816)	(5,816)
5,861	6,058	659	1,211	1,211	-	850	-	4,518	36,839
65,806	-	29,651	81,856	81,856	-	137,910	-	-	975,740
\$ 700,667	\$ 866,641	\$ 100,088	\$ 214,067	\$ 214,067	\$ -	\$ 230,760	\$ 2,756,037	\$ 1,165,402	\$ 8,550,725

\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
-	437,998	-	-	-	245,100	-	-	11,296	772,412
-	-	-	-	-	-	-	-	575,784	575,784
-	437,998	300	-	-	245,100	-	-	587,080	1,348,496
700,667	428,643	99,788	214,067	214,067	(245,100)	230,760	2,756,037	578,322	7,202,229
\$ 700,667	\$ 866,641	\$ 100,088	\$ 214,067	\$ 214,067	\$ -	\$ 230,760	\$ 2,756,037	\$ 1,165,402	\$ 8,550,725

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

For The Years Ended September 30, 2005

	1997		Federal		1999A		1999B		1995	Geographic
	Jail	Toll Bridge	Matching	Motor	Motor	Motor	Matching	Alternate	Revenue	Information
	Improvement	Refinancing	Aid	Fuel Tax	Fuel Tax	Fuel Tax	Aid	Bond Fund	Bond Fund	System
	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund
Revenues										
Property taxes, net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	3,692	18,455	750	833	7,505	10,528	-	-	-	2,707
Intergovernmental revenues	166,613	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	170,305	18,455	750	833	7,505	10,528	-	-	-	2,707
Expenditures, debt service										
Bond principal	135,000	540,000	-	-	605,000	605,000	-	-	-	70,000
Interest	25,319	226,668	-	-	83,863	83,863	-	-	-	28,418
Total expenditures	160,319	766,668	-	-	688,863	688,863	-	-	-	98,418
Excess of revenues over (under) expenditures	9,986	(748,213)	750	833	(681,358)	(678,335)	-	-	-	(95,711)
Other financing sources (uses)										
Transfers in	-	650,000	-	-	237,000	237,000	-	-	-	103,000
Transfers out	-	-	(38,545)	(41,628)	-	-	-	-	-	-
Total other financing sources (uses)	-	650,000	(38,545)	(41,628)	237,000	237,000	-	-	-	103,000
Net change in fund balance	9,986	(98,213)	(37,795)	(40,795)	(444,358)	(441,335)	-	-	-	7,289
Fund balance, beginning of period	157,343	1,108,845	37,795	40,795	754,044	749,963	8,715	-	-	90,775
Fund balance, end of period	\$ 167,329	\$ 1,010,632	\$ -	\$ -	\$ 309,686	\$ 308,628	\$ 8,715	\$ -	\$ -	\$ 98,064

	2003A	2003B	2003D	2004A	2004B	2004C	2004D	2002A	2002B	
2002	Public Safety	General	State	Federal Aid	Motor Fuel	Cellular	911 Landline	Forest	Forest	
Alternate	Sales Tax	Obligation	Income	Matching	Tax	Surcharge	Surcharge	Preserve	Preserve	Totals
Revenue	Bond	Refunding	Tax	Tax Bond	Bond	Bond	Bond	Land	Land	September 30,
Bond Fund	Fund	Bond Fund	Bond Fund	Fund	Fund	Fund	Fund	Bond Fund	Bond Fund	2005
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,636	\$ 583,636
8,376	91,180	17,429	70,936	1,212	1,212	-	851	131,640	3,062	370,368
310,000	-	-	54,933	-	-	-	-	-	-	531,546
-	-	-	-	9,353	9,353	3,683	7,894	-	-	30,283
318,376	91,180	17,429	125,869	10,565	10,565	3,683	8,745	131,640	586,698	1,515,833
288,250	-	120,000	-	-	-	640,000	-	-	460,000	3,463,250
22,350	1,194,600	48,935	55,533	131,498	131,498	51,783	110,985	130,415	84,250	2,409,978
310,600	1,194,600	168,935	55,533	131,498	131,498	691,783	110,985	130,415	544,250	5,873,228
7,776	(1,103,420)	(151,506)	70,336	(120,933)	(120,933)	(688,100)	(102,240)	1,225	42,448	(4,357,395)
-	1,195,000	150,000	-	335,000	335,000	443,000	333,000	-	-	4,018,000
-	-	-	-	-	-	-	-	-	-	(80,173)
-	1,195,000	150,000	-	335,000	335,000	443,000	333,000	-	-	3,937,827
7,776	91,580	(1,506)	70,336	214,067	214,067	(245,100)	230,760	1,225	42,448	(419,568)
314,148	609,087	430,149	29,452	-	-	-	-	2,754,812	535,874	7,621,797
\$ 321,924	\$ 700,667	\$ 428,643	\$ 99,788	\$ 214,067	\$ 214,067	\$ (245,100)	\$ 230,760	\$ 2,756,037	\$ 578,322	\$ 7,202,229

County of Winnebago, Illinois

Jail Improvement Bond Fund

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 3,692	\$ 2,692
Intergovernmental revenues	168,000	166,613	(1,387)
Total revenues	169,000	170,305	1,305
Expenditures, debt service			
Bond principal	135,000	135,000	-
Interest	25,319	25,319	-
Total expenditures	160,319	160,319	-
Net change in fund balance	8,681	9,986	1,305
Fund balance, beginning of period	157,343	157,343	-
Fund balance, end of period	\$ 166,024	\$ 167,329	\$ 1,305

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 12,000	\$ 18,455	\$ 6,455
Total revenues	12,000	18,455	6,455
Expenditures, debt service			
Bond principal	540,000	540,000	-
Interest	226,668	226,668	-
Total expenditures	766,668	766,668	-
Excess of revenues over (under) expenditures	(754,668)	(748,213)	6,455
Other financing sources			
Transfers in	650,000	650,000	-
Total other financing sources	650,000	650,000	-
Net change in fund balance	(104,668)	(98,213)	6,455
Fund balance, beginning of period	1,108,845	1,108,845	-
Fund balance, end of period	\$ 1,004,177	\$ 1,010,632	\$ 6,455

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 750	\$ 750
Total revenues	-	750	750
Other financing sources			
Transfers out	(36,000)	(38,545)	(2,545)
Total other financing sources	(36,000)	(38,545)	(2,545)
Net change in fund balance	(36,000)	(37,795)	(1,795)
Fund balance, beginning of period	37,795	37,795	-
Fund balance, end of period	\$ 1,795	\$ -	\$ (1,795)

County of Winnebago, Illinois

Motor Fuel Tax Bond Fund

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 833	\$ 833
Total revenues	-	833	833
Other financing sources			
Transfer out	(40,000)	(41,628)	(1,628)
Total other financing sources	(40,000)	(41,628)	(1,628)
Net change in fund balance	(40,000)	(40,795)	(795)
Fund balance, beginning of period	40,795	40,795	-
Fund balance, end of period	\$ 795	\$ -	\$ (795)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 3,000	\$ 7,505	\$ 4,505
Total revenues	3,000	7,505	4,505
Expenditures, debt service			
Bond principal	605,000	605,000	-
Interest	83,863	83,863	-
Total expenditures	688,863	688,863	-
Excess of revenues over (under) expenditures	(685,863)	(681,358)	4,505
Other financing sources			
Transfers in	237,000	237,000	-
Total other financing sources	237,000	237,000	-
Net change in fund balance	(448,863)	(444,358)	4,505
Fund balance, beginning of period	754,044	754,044	-
Fund balance, end of period	\$ 305,181	\$ 309,686	\$ 4,505

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 3,000	\$ 10,528	\$ 7,528
Total revenues	3,000	10,528	7,528
Expenditures, debt service			
Bond principal	605,000	605,000	-
Interest	83,863	83,863	-
Total expenditures	688,863	688,863	-
Excess of revenues over (under) expenditures	(685,863)	(678,335)	7,528
Other financing sources			
Transfers in	237,000	237,000	-
Total other financing sources	237,000	237,000	-
Net change in fund balance	(448,863)	(441,335)	7,528
Fund balance, beginning of period	749,963	749,963	-
Fund balance, end of period	\$ 301,100	\$ 308,628	\$ 7,528

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Other financing sources			
Transfer out	\$ (8,000)	\$ -	\$ 8,000
Total other financing sources	(8,000)	-	8,000
Fund balance, beginning of period	8,715	8,715	-
Fund balance, end of period	\$ 715	\$ 8,715	\$ 8,000

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 2,707	\$ 1,707
Total revenues	1,000	2,707	1,707
Expenditures, debt service			
Bond principal	70,000	70,000	-
Interest	28,718	28,418	300
Total expenditures	98,718	98,418	300
Excess of revenues over (under) expenditures	(97,718)	(95,711)	2,007
Other financing sources			
Transfers in	102,000	103,000	1,000
Total other financing sources	102,000	103,000	1,000
Net change in fund balance	4,282	7,289	3,007
Fund balance, beginning of period	90,775	90,775	-
Fund balance, end of period	\$ 95,057	\$ 98,064	\$ 3,007

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 8,376	\$ 6,376
Intergovernmental revenues	311,000	310,000	(1,000)
Total revenues	313,000	318,376	5,376
Expenditures, debt service			
Bond principal	288,251	288,250	1
Interest	22,350	22,350	-
Total expenditures	310,601	310,600	1
Excess of revenues over (under) expenditures	2,399	7,776	1
Net change in fund balance	2,399	7,776	5,377
Fund balance, beginning of period	314,148	314,148	-
Fund balance, end of period	\$ 316,547	\$ 321,924	\$ 5,377

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 10,000	\$ 91,180	\$ 81,180
Total revenues	10,000	91,180	81,180
Expenditures, debt service			
Interest	1,194,800	1,194,600	200
Total expenditures	1,194,800	1,194,600	200
Excess of revenues over (under) expenditures	(1,184,800)	(1,103,420)	81,380
Other financing sources			
Transfer in	1,195,000	1,195,000	-
Total other financing sources	1,195,000	1,195,000	-
Net change in fund balance	10,200	91,580	81,380
Fund balance, beginning of period	609,087	609,087	-
Fund balance, end of period	\$ 619,287	\$ 700,667	\$ 81,380

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 3,000	\$ 17,429	\$ 14,429
Total revenues	3,000	17,429	14,429
Expenditures, debt service			
Bond principal	115,000	120,000	(5,000)
Interest	49,095	48,935	160
Total expenditures	164,095	168,935	(4,840)
Excess of revenues over (under) expenditures	(161,095)	(151,506)	9,589
Other financing sources			
Transfer in	150,000	150,000	-
Total other financing sources	150,000	150,000	-
Net change in fund balance	(11,095)	(1,506)	9,589
Fund balance, beginning of period	430,149	430,149	-
Fund balance, end of period	\$ 419,054	\$ 428,643	\$ 9,589

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 70,936	\$ 70,936
Intergovernmental revenues	56,000	54,933	(1,067)
Total revenues	56,000	125,869	69,869
Expenditures, debt service			
Interest	55,733	55,533	200
Total expenditures	55,733	55,533	200
Net change in fund balance	267	70,336	70,069
Fund balance, beginning of period	29,452	29,452	-
Fund balance, end of period	\$ 29,719	\$ 99,788	\$ 70,069

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 3,000	\$ 1,212	\$ (1,788)
Other	-	9,353	9,353
Total revenues	3,000	10,565	7,565
Expenditures, debt service			
Bond principal	203,502	-	203,502
Interest	132,498	131,498	1,000
Total expenditures	336,000	131,498	204,502
Excess of revenues over (under) expenditures	(333,000)	(120,933)	212,067
Other financing sources			
Transfers in	335,000	335,000	-
Total other financing sources	335,000	335,000	-
Net change in fund balance	2,000	214,067	212,067
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ 2,000	\$ 214,067	\$ 212,067

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 3,000	\$ 1,212	\$ (1,788)
Other	-	9,353	9,353
Total revenues	3,000	10,565	7,565
Expenditures, debt service			
Bond principal	203,502	-	203,502
Interest	132,498	131,498	1,000
Total expenditures	336,000	131,498	204,502
Excess of revenues over (under) expenditures	(333,000)	(120,933)	212,067
Other financing sources			
Transfers in	335,000	335,000	-
Total other financing sources	335,000	335,000	-
Net change in fund balance	2,000	214,067	212,067
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ 2,000	\$ 214,067	\$ 212,067

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 6,000	\$ -	\$ (6,000)
Other	-	3,683	3,683
Total revenues	6,000	3,683	(2,317)
Expenditures, debt service			
Bond principal	640,000	640,000	-
Interest	60,800	51,783	9,017
Total expenditures	700,800	691,783	9,017
Excess of revenues over (under) expenditures	(694,800)	(688,100)	6,700
Other financing sources			
Transfers in	443,000	443,000	-
Total other financing sources	443,000	443,000	-
Net change in fund balance	(251,800)	(245,100)	6,700
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ (251,800)	\$ (245,100)	\$ 6,700

County of Winnebago, Illinois
2004D 911 Landline Surcharge Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 4,000	\$ 851	\$ (3,149)
Other	-	7,894	7,894
Total revenues	4,000	8,745	4,745
Expenditures, debt service			
Interest	135,800	110,985	24,815
Total expenditures	135,800	110,985	24,815
Excess of revenues over (under) expenditures	(131,800)	(102,240)	29,560
Other financing sources			
Transfers in	333,000	333,000	-
Total other financing sources	333,000	333,000	-
Net change in fund balance	201,200	230,760	29,560
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ 201,200	\$ 230,760	\$ 29,560

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 September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 575,000	\$ 583,636	\$ 8,636
Investment income	3,000	3,062	62
Total revenues	578,000	586,698	8,698
Expenditures, debt service			
Bond principal	460,000	460,000	-
Interest	84,100	84,250	(150)
Total expenditures	544,100	544,250	-
Net change in fund balance	33,900	42,448	8,548
Fund balance, beginning of period	535,874	535,874	-
Fund balance, end of period	\$ 569,774	\$ 578,322	\$ 8,548

Capital Projects Funds

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

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

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

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

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

2004A Federal Aid Matching Tax Bonds Project Fund - Used to account for the anticipated expenditures for the road improvements to be funded through the 2004A bond issue proceeds.

2004B Motor Fuel Tax Bonds Project Fund - Used to account for the anticipated expenditures for the road improvements to be funded through the 2004B bond issue proceeds.

2004C Cellular Surcharge Bonds Project Fund - Used to account for the anticipated expenditures for the equipment purchases for the new 911 facilities funded through the 2004C bond issue proceeds.

2004D Landline Surcharge Bond Project Fund - Used to account for the anticipated expenditures for the equipment and new facilities for the new 911 center funded through the 2004D Landline Surcharge Bond Issue proceeds.

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.

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

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

Major funds:

2005A 1% Public Safety Sales Tax Project Fund - Used to account for the construction of the public safety building.

2003E Public Safety Sales Tax Project Fund - Used to account for the construction of the public safety building.



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

September 30, 2005

Assets	<i>Capital Improvements Fund</i>	<i>Geographic Information System Capital Project Fund</i>	<i>2002 Capital Project Fund</i>	<i>2003D State Income Tax Project Fund</i>
Investments	\$ -	\$ -	\$ 354,338	\$ 27,879
Accrued interest on investments	-	-	311	25
Accounts receivable - other	-	-	-	-
Due from other funds	3,583	9,314	-	-
Total assets	\$ 3,583	\$ 9,314	\$ 354,649	\$ 27,904
Liabilities and fund balance				
Liabilities				
Accounts payable	\$ 249	\$ -	\$ -	\$ -
Due to other funds	-	-	337,476	17,583
Contract retainage	-	-	-	-
Total liabilities	249	-	337,476	17,583
Fund balance				
Unreserved	3,334	9,314	17,173	10,321
Total fund balances	3,334	9,314	17,173	10,321
Total liabilities and fund balance	\$ 3,583	\$ 9,314	\$ 354,649	\$ 27,904

<i>2004A Federal Aid Matching Tax Bonds Project Fund</i>	<i>2004B Motor Fuel Tax Bonds Project Fund</i>	<i>2004C Cellular Surcharge Bonds Project Fund</i>	<i>2004D Landline Surcharge Bond Project Fund</i>	<i>Forest Preserve Land Acquisition Fund</i>	<i>2001 Forest Preserve Land Acquisition Project Fund</i>	<i>2002A Forest Preserve Land Acquisition Project Fund</i>	<i>Totals September 30, 2005</i>
\$ 2,679,976	\$ 3,439,086	\$ 2,183,045	\$ 4,362,267	\$ -	\$ -	\$ 210,056	\$ 13,256,647
2,243	2,891	1,828	3,652	-	-	2,607	13,557
-	-	-	-	-	-	65,208	65,208
626,478	-	-	-	338,577	11	-	977,963
\$ 3,308,697	\$ 3,441,977	\$ 2,184,873	\$ 4,365,919	\$ 338,577	\$ 11	\$ 277,871	\$ 14,313,375
\$ 414,309	\$ 414,310	\$ 8,328	\$ 505,651	\$ -	\$ -	\$ -	\$ 1,342,847
-	134,605	213,754	469,525	-	-	211,661	1,384,604
93,509	93,509	-	-	-	-	-	187,018
507,818	642,424	222,082	975,176	-	-	211,661	2,914,469
2,800,879	2,799,553	1,962,791	3,390,743	338,577	11	66,210	11,398,906
2,800,879	2,799,553	1,962,791	3,390,743	338,577	11	66,210	11,398,906
\$ 3,308,697	\$ 3,441,977	\$ 2,184,873	\$ 4,365,919	\$ 338,577	\$ 11	\$ 277,871	\$ 14,313,375

County of Winnebago, Illinois

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

For The Year Ended September 30, 2005

	<i>Capital Improvements Fund</i>		<i>Geographic Information System Capital Project Fund</i>		<i>2002 Capital Project Fund</i>	<i>2003D State Income Tax Project Fund</i>
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	1,959	-	11,865	9,925
Total revenues	-	-	1,959	-	11,865	9,925
Expenditures, current						
General government	-	-	2,408	-	-	24,372
Culture and recreation	-	-	-	-	-	-
Total expenditures, current	-	-	2,408	-	-	24,372
Capital outlay	41,573	-	-	-	-	708,479
Total expenditures	41,573	-	2,408	-	-	732,851
Excess of revenues over (under) expenditures	(41,573)	-	(449)	-	11,865	(722,926)
Other financing sources (uses)						
Proceeds from general obligation bonds	-	-	-	-	-	-
Premium on sale of general obligation bonds	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(41,573)	-	(449)	-	11,865	(722,926)
Fund balance, beginning of period	44,907	-	9,763	-	5,308	733,247
Fund balance, end of period	\$ 3,334	\$ -	\$ 9,314	\$ -	\$ 17,173	\$ 10,321

<i>2004A Federal Aid Matching Tax Bonds Project Fund</i>	<i>2004B Motor Fuel Tax Bonds Project Fund</i>	<i>2004C Cellular Surcharge Bonds Project Fund</i>	<i>2004D Landline Surcharge Bonds Project Fund</i>	<i>Forest Preserve Land Acquisition Fund</i>	<i>2001 Forest Preserve Land Acquisition Project Fund</i>	<i>2002A Forest Preserve Land Acquisition Project Fund</i>	<i>Totals September 30, 2005</i>
\$ -	\$ -	\$ -	\$ -	\$ 111,800	\$ -	\$ -	\$ 111,800
55,723	54,397	34,707	65,442	6,071	-	4,729	244,818
55,723	54,397	34,707	65,442	117,871	-	4,729	356,618
386,155	386,155	41,051	108,250	-	-	-	948,391
-	-	-	-	40,352	230	3,610	44,192
386,155	386,155	41,051	108,250	40,352	230	3,610	992,583
1,809,143	1,809,143	674,339	1,022,891	612,587	-	-	6,678,155
2,195,298	2,195,298	715,390	1,131,141	652,939	230	3,610	7,670,738
(2,139,575)	(2,140,901)	(680,683)	(1,065,699)	(535,068)	(230)	1,119	(7,314,120)
5,000,000	5,000,000	2,600,000	4,400,000	-	-	-	17,000,000
10,800	10,800	43,474	56,442	-	-	-	121,516
(70,346)	(70,346)	-	-	-	-	-	(140,692)
4,940,454	4,940,454	2,643,474	4,456,442	-	-	-	16,980,824
2,800,879	2,799,553	1,962,791	3,390,743	(535,068)	(230)	1,119	9,666,704
-	-	-	-	873,645	241	65,091	1,732,202
\$ 2,800,879	\$ 2,799,553	\$ 1,962,791	\$ 3,390,743	\$ 338,577	\$ 11	\$ 66,210	\$ 11,398,906

County of Winnebago, Illinois

Capital Improvements Fund

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Expenditures, current			
General government			
Supplies and services	\$ -	\$ -	\$ -
Total expenditures, current	-	-	-
Capital outlay	41,573	41,573	-
Total expenditures	41,573	41,573	-
Excess of revenues under expenditures	(41,573)	(41,573)	-
Net change in fund balance	(41,573)	(41,573)	-
Fund balance, beginning of period	44,907	44,907	-
Fund balance, end of period	\$ 3,334	\$ 3,334	\$ -

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 9,925	\$ 9,925
Total revenues	-	9,925	9,925
Expenditures, current			
General government			
Supplies and services	-	24,372	(24,372)
Total expenditures, current	-	24,372	(24,372)
Capital outlay	775,000	708,479	66,521
Total expenditures	775,000	732,851	42,149
Net change in fund balance	(775,000)	(722,926)	52,074
Fund balance, beginning of period	733,247	733,247	-
Fund balance, end of period	\$ (41,753)	\$ 10,321	\$ 52,074

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 30,000	\$ 55,723	\$ 25,723
Total revenues	30,000	55,723	25,723
Expenditures, current			
General government			
Supplies and services	40,000	386,155	(346,155)
Total expenditures, current	40,000	386,155	(346,155)
Capital outlay	4,940,000	1,809,143	3,130,857
Total expenditures	4,980,000	2,195,298	2,784,702
Excess of revenues under expenditures	(4,950,000)	(2,139,575)	2,810,425
Other financing sources (uses)			
Proceeds from general obligation bonds	4,950,000	5,000,000	50,000
Premium on sale of general obligation bonds	-	10,800	10,800
Transfer out	-	(70,346)	(70,346)
Total other financing sources (uses)	4,950,000	4,940,454	(9,546)
Net change in fund balance	-	2,800,879	2,800,879
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ -	\$ 2,800,879	\$ 2,800,879

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 30,000	\$ 54,397	\$ 24,397
Total revenues	30,000	54,397	24,397
Expenditures, current			
General government			
Supplies and services	40,000	386,155	(346,155)
Total expenditures, current	40,000	386,155	(346,155)
Capital outlay	4,940,000	1,809,143	3,130,857
Total expenditures	4,980,000	2,195,298	2,784,702
Excess of revenues under expenditures	(4,950,000)	(2,140,901)	2,809,099
Other financing sources (uses)			
Proceeds from general obligation bonds	4,950,000	5,000,000	50,000
Premium on sale of general obligation bonds	-	10,800	10,800
Transfer out	-	(70,346)	(70,346)
Total other financing sources (uses)	4,950,000	4,940,454	(9,546)
Net change in fund balance	-	2,799,553	2,799,553
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ -	\$ 2,799,553	\$ 2,799,553

County of Winnebago, Illinois
2004C Cellular Surcharge Bonds Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 10,000	\$ 34,707	\$ 24,707
Total revenues	10,000	34,707	24,707
Expenditures, current			
General government			
Supplies and services	40,000	41,051	(1,051)
Total expenditures, current	40,000	41,051	(1,051)
Capital outlay	2,600,000	674,339	1,925,661
Total expenditures	2,640,000	715,390	1,924,610
Excess of revenues under expenditures	(2,630,000)	(680,683)	1,949,317
Other financing sources (uses)			
Proceeds from general obligation bonds	2,600,000	2,600,000	-
Premium on sale of general obligation bonds	40,000	43,474	3,474
Total other financing sources (uses)	2,640,000	2,643,474	3,474
Net change in fund balance	10,000	1,962,791	1,952,791
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ 10,000	\$ 1,962,791	\$ 1,952,791

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 30,000	\$ 65,442	\$ 35,442
Total revenues	30,000	65,442	35,442
Expenditures, current			
General government			
Supplies and services	40,000	108,250	(68,250)
Total expenditures, current	40,000	108,250	(68,250)
Capital outlay	4,500,000	1,022,891	3,477,109
Total expenditures	4,540,000	1,131,141	3,408,859
Excess of revenues under expenditures	(4,510,000)	(1,065,699)	3,444,301
Other financing sources (uses)			
Proceeds from general obligation bonds	4,400,000	4,400,000	-
Premium on sale of general obligation bonds	140,000	56,442	(83,558)
Total other financing sources (uses)	4,540,000	4,456,442	(83,558)
Net change in fund balance	30,000	3,390,743	3,360,743
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ 30,000	\$ 3,390,743	\$ 3,360,743

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Intergovernmental	\$ -	\$ 111,800	\$ 111,800
Investment income	5,000	6,071	1,071
Total revenues	5,000	117,871	112,871
Expenditures, current			
Culture and recreation			
Supplies and services	36,000	40,352	(4,352)
Total expenditures, current	36,000	40,352	(4,352)
Capital outlay	1,054,000	612,587	441,413
Total expenditures	1,090,000	652,939	437,061
Net change in fund balance	(1,085,000)	(535,068)	549,932
Fund balance, beginning of period	873,645	873,645	-
Fund balance, end of period	\$ (211,355)	\$ 338,577	\$ 549,932

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

For The Year Ended October 31, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Expenditures, current			
Culture and recreation			
Supplies and Services	20,000	230	19,770
Total expenditures, current	20,000	230	19,770
Capital outlay	96,000	-	96,000
Total expenditures	116,000	230	115,770
Net change in fund balance	(116,000)	(230)	115,770
Fund balance, beginning of period	241	241	-
Fund balance, end of period	\$ (115,759)	\$ 11	\$ 115,770

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

For The Year Ended October 31, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 4,729	\$ 3,729
Total revenues	1,000	4,729	3,729
Expenditures, current			
Culture and recreation			
Supplies and Services	4,000	3,610	390
Total expenditures, current	4,000	3,610	390
Capital outlay	169,000	-	169,000
Total expenditures	173,000	3,610	169,390
Net change in fund balance	(172,000)	1,119	173,119
Fund balance, beginning of period	65,091	65,091	-
Fund balance, end of period	\$ (106,909)	\$ 66,210	\$ 173,119

County of Winnebago, Illinois

2005A 1% Public Safety Sales Tax Project Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 200,000	\$ 421,198	\$ 221,198
Total revenues	200,000	421,198	221,198
Expenditures, current			
Public Safety			
Supplies and services	100,000	349,756	(249,756)
Total expenditures, current	100,000	349,756	(249,756)
Capital outlay	15,000,000	133,275	14,866,725
Total expenditures	15,100,000	483,031	14,616,969
Excess of revenues under expenditures	(14,900,000)	(61,833)	14,838,167
Other financing sources (uses)			
Proceeds from general obligation bonds	24,800,000	40,000,000	15,200,000
Premium on sale of general obligation bonds	-	3,479,365	3,479,365
Total other financing sources (uses)	24,800,000	43,479,365	18,679,365
Net change in fund balance	9,900,000	43,417,532	33,517,532
Fund balance, beginning of period	-	-	-
Fund balance, end of period	\$ 9,900,000	\$ 43,417,532	\$ 33,517,532

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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 200,000	\$ 191,344	\$ (8,656)
Miscellaneous	-	118	118
Total revenues	200,000	191,462	(8,538)
Expenditures, current			
Public Safety			
Supplies and services	164,636	1,314,848	(1,150,212)
Total expenditures, current	164,636	1,314,848	(1,150,212)
Capital outlay	52,716,664	30,664,852	22,051,812
Total expenditures	52,881,300	31,979,700	20,901,600
Excess of revenues under expenditures	(52,681,300)	(31,788,238)	20,893,062
Other financing sources (uses)			
Transfers in	20,000,000	20,000,000	-
Total other financing sources (uses)	20,000,000	20,000,000	-
Net change in fund balance	(32,681,300)	(11,788,238)	20,893,062
Fund balance, beginning of period	15,087,035	15,087,035	-
Fund balance, end of period	\$(17,594,265)	\$ 3,298,797	\$ 20,893,062

Enterprise Funds

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

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

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

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



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

For The Year Ended September 30, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 10,162,000	\$ 10,263,994	\$ 101,994
Other	-	1,789	1,789
Total operating revenues	10,162,000	10,265,783	103,783
Operating expenses			
Personnel	9,508,000	8,772,535	735,465
Supplies and services	2,578,000	2,751,841	(173,841)
Depreciation	270,000	376,581	(106,581)
Total operating expenses	12,356,000	11,900,957	455,043
Operating loss	(2,194,000)	(1,635,174)	558,826
Non-operating revenue (expense)			
Interest revenue	13,000	21,693	8,693
Interest expense	(25,000)	(21,348)	3,652
Loss before transfers	(2,206,000)	(1,634,829)	571,171
Transfer in	2,445,000	2,475,277	30,277
Net increase in net assets	239,000	840,448	601,448
Total net assets, beginning of period	8,894,684	8,894,684	-
Total net assets, end of period	\$ 9,133,684	\$ 9,735,132	\$ 601,448

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 748,000	\$ 567,341	\$ (180,659)
Licenses and permits	866,000	1,079,910	213,910
Other	3,000	-	(3,000)
Total operating revenues	1,617,000	1,647,251	30,251
Operating expenses			
Personnel	955,796	974,300	(18,504)
Supplies and services	654,480	658,295	(3,815)
Depreciation	77,211	89,040	(11,829)
Total operating expenses	1,687,487	1,721,635	(34,148)
Operating loss	(70,487)	(74,384)	(3,897)
Non-operating revenue (expense)			
Interest revenue	1,000	1,644	644
Interest expense	(9,875)	(9,445)	430
Net decrease in net assets	(79,362)	(82,185)	(2,823)
Total net assets, beginning of period	1,293,892	1,293,892	-
Total net assets, end of period	\$ 1,214,530	\$ 1,211,707	\$ (2,823)

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 1,850,000	\$ 1,833,806	\$ (16,194)
Other	20,000	6,276	(13,724)
Total operating revenues	1,870,000	1,840,082	(29,918)
Operating expenses			
Personnel	1,020,900	1,020,133	767
Supplies and services	928,600	718,767	209,833
Depreciation	102,700	235,154	(132,454)
Total operating expenses	2,052,200	1,974,054	78,146
Operating loss	(182,200)	(133,972)	48,228
Non-operating revenue (expense)			
Interest revenue	10,000	20,000	10,000
Net decrease in net assets	(172,200)	(113,972)	58,228
Total net assets, beginning of period	4,426,719	4,426,719	-
Total net assets, end of period	\$ 4,254,519	\$ 4,312,747	\$ 58,228



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.



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

September 30, 2005

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<u>Totals</u> <i>September 30, 2005</i>
Current assets			
Cash	\$ -	\$ 27,702	\$ 27,702
Due from other funds	380,080	2,652,434	3,032,514
Due from other governmental units and agencies	1,854	-	1,854
Total current assets	381,934	2,680,136	3,062,070
Capital assets being depreciated, net of accumulated depreciation	272,601	-	272,601
Total assets	\$ 654,535	\$ 2,680,136	\$ 3,334,671
Liabilities and net assets			
Current liabilities			
Accounts payable	\$ 224,883	\$ 43,518	\$ 268,401
Accrued payroll	12,141	-	12,141
Compensated absences payable	14,569	-	14,569
Claims payable	-	745,030	745,030
Total current liabilities	251,593	788,548	1,040,141
Noncurrent liabilities			
Compensated absences payable	43,707	-	43,707
Total noncurrent liabilities	43,707	-	43,707
Total liabilities	295,300	788,548	1,083,848
Net assets			
Invested in capital assets	272,601	-	272,601
Unrestricted	86,634	1,891,588	1,978,222
Total net assets	359,235	1,891,588	2,250,823
Total liabilities and net assets	\$ 654,535	\$ 2,680,136	\$ 3,334,671

County of Winnebago, Illinois

Internal Service Funds

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

For The Year Ended September 30, 2005

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals September 30, 2005</i>
Operating revenues			
Charges for services	\$ 3,077,470	\$ 11,784,446	\$ 14,861,916
Other	-	3,283	3,283
Total operating revenues	3,077,470	11,787,729	14,865,199
Operating expenses			
Personnel	837,541	-	837,541
Supplies and services	2,219,916	10,517,938	12,737,854
Depreciation and amortization	100,505	-	100,505
Total operating expenses	3,157,962	10,517,938	13,675,900
Net increase (decrease) in net assets	(80,492)	1,269,791	1,189,299
Total net assets, beginning of period	439,727	621,797	1,061,524
Total net assets, end of period	\$ 359,235	\$ 1,891,588	\$ 2,250,823

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

For The Year Ended September 30, 2005

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<u>Totals</u> <i>September 30, 2005</i>
Cash flows from operating activities:			
Charges for services	\$ 3,294,600	\$ 11,787,729	\$ 15,082,329
Cash paid to employees	(836,564)	-	(836,564)
Cash paid to vendors	(2,130,504)	(10,370,809)	(12,501,313)
Net cash provided by operating activities	327,532	1,416,920	1,744,452
Cash flows from noncapital financing activities -			
Payments to other funds	(190,786)	(1,406,007)	(1,596,793)
Net cash used in noncapital financing activities	(190,786)	(1,406,007)	(1,596,793)
Cash flows from capital and related financing activities:			
Capital acquisitions	(136,746)	-	(136,746)
Net cash used in capital and related financing activities	(136,746)	-	(136,746)
Cash flows from investing activities -			
Interest and dividends	-	203	203
Net cash used in investing activities	-	203	203
Net increase in cash and cash equivalents	-	11,116	11,116
Cash and cash equivalents, beginning of period	-	16,586	16,586
Cash and cash equivalents, end of period	\$ -	\$ 27,702	\$ 27,702
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ (80,492)	\$ 1,269,791	\$ 1,189,299
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	100,505	-	100,505
Changes in assets and liabilities:			
Decrease in due from other governmental units and agencies	217,130	-	217,130
(Decrease) increase in accounts and claims payable	89,412	147,129	236,541
Decrease in accrued payroll	2,423	-	2,423
Increase in compensated absences payable	(1,446)	-	(1,446)
Total adjustments	408,024	147,129	555,153
Net cash provided by operating activities	\$ 327,532	\$ 1,416,920	\$ 1,744,452

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, 2005

	<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	\$ 300,000	\$ 339,767	\$ 1,600,000	\$ 1,795,398
Total operating revenues	300,000	339,767	1,600,000	1,795,398
Operating expenses				
Personnel	170,568	162,037	214,746	208,070
Supplies and services	140,029	142,976	1,743,111	1,684,343
Depreciation and amortization	-	-	-	-
Total operating expenses	310,597	305,013	1,957,857	1,892,413
Net increase (decrease) in net assets	(10,597)	34,754	(357,857)	(97,015)
Total net assets, beginning of period				
Total net assets, end of period				

<i>Car Pool Department</i>		<i>Data Processing Department</i>		<i>Total</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 50,000	\$ 64,518	\$ 575,000	\$ 877,787	\$ 2,525,000	\$ 3,077,470	\$ 552,470
50,000	64,518	575,000	877,787	2,525,000	3,077,470	552,470
-	-	526,151	467,434	911,465	837,541	73,924
71,001	35,577	638,272	357,020	2,592,413	2,219,916	372,497
22,353	22,353	78,152	78,152	100,505	100,505	-
93,354	57,930	1,242,575	902,606	3,604,383	3,157,962	446,421
(43,354)	6,588	(667,575)	(24,819)	(1,079,383)	(80,492)	998,891
				439,727	439,727	-
				\$ (639,656)	\$ 359,235	\$ 998,891

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, 2005

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 10,884,000	\$ 11,784,446	\$ 900,446
Other	-	3,283	3,283
Total operating revenues	10,884,000	11,787,729	903,729
Operating expenses			
Supplies and services	10,883,000	10,517,938	365,062
Total operating expenses	10,883,000	10,517,938	365,062
Net increase in net assets	1,000	1,269,791	1,267,508
Total net assets, beginning of period	621,797	621,797	-
Total net assets, end of period	\$ 622,797	\$ 1,891,588	\$ 1,267,508

Fiduciary Funds

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

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

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 roads.





County of Winnebago, Illinois

Agency Funds

Combining Balance Sheet

September 30, 2005

Assets	<i>County Treasurer Trust Fund</i>	<i>Treasurer Trustee Escrow</i>	<i>Bankruptcy Trust Fund</i>	<i>Sheriff's Commissary Fund</i>
Cash	\$ 861,832	\$ 538,897	\$ 78,516	\$ 67,159
Investments	-	-	-	-
Due from other governmental units and agencies	-	-	-	-
Accrued interest on investments	-	-	-	-
Other receivables	5,353	-	-	-
Total assets	\$ 867,185	\$ 538,897	\$ 78,516	\$ 67,159

Liabilities

Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to taxing districts	-	-	-	-
Due to other governmental units and agencies	757,188	538,897	-	-
Trust deposits	109,997	-	78,516	67,159
Total liabilities	\$ 867,185	\$ 538,897	\$ 78,516	\$ 67,159

<i>County Clerk Trust Fund</i>	<i>County Collector Trust Fund</i>	<i>Clerk of Circuit Court Trust Fund</i>	<i>County Sheriff Trust Fund</i>	<i>Township Motor Fuel Tax Fund</i>	<i>September 30, 2005</i>
\$ 254,987	\$ 5,691,986	\$ 2,790,223	\$ 101	\$ 269,241	\$ 10,552,942
-	500,000	2,765,000	-	1,871,015	5,136,015
-	-	-	-	69,029	69,029
-	-	27,120	-	1,566	28,686
-	-	13,333	-	-	18,686
\$ 254,987	\$ 6,191,986	\$ 5,595,676	\$ 101	\$ 2,210,851	\$ 15,805,358

\$ -	\$ -	\$ -	\$ -	\$ 136,258	\$ 136,258
-	6,191,986	-	-	-	6,191,986
216	-	422,747	-	2,074,593	3,793,641
254,771	-	5,172,929	101	-	5,683,473
\$ 254,987	\$ 6,191,986	\$ 5,595,676	\$ 101	\$ 2,210,851	\$ 15,805,358



Capital Assets



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

September 30, 2005

Capital Assets		
Land	\$	25,656,269
Land improvements		5,845,379
Buildings		23,199,649
Building improvements		16,648,383
Leasehold improvements		3,274,796
Machinery and equipment and office furniture		25,027,622
Infrastructure		27,749,486
Construction in progress		42,869,374
	\$	170,270,958

Investments in governmental funds capital assets by source		
General Fund revenue	\$	11,016,436
Special Revenue Funds revenue		52,643,713
Capital Project Fund:		
Revenue		50,462,859
Transfers from General Fund		10,200,292
Transfers from Special Revenue Funds		3,817,221
Proceeds from general obligation bonds		24,557,460
Interest earnings		500,743
Federal grants		11,507,615
State grants		2,163,337
Donations		3,914,843
Contributions from Proprietary Fund Types		(513,561)
	\$	170,270,958

Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$2,844,294 reported in the Internal Service Central Services Fund are not included.

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, 2005

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings</i>	<i>Building Improvements</i>
General Government				
Balance, beginning of period	\$ 11,770	\$ 37,131	\$ 4,139,701	\$ 8,861,489
Additions	-	-	-	768,582
Retirements	-	-	-	-
Balance, end of period	11,770	37,131	4,139,701	9,630,071
Public Safety				
Balance, beginning of period	3,824,688	101,050	10,106,654	3,981,526
Additions	1,021,093	-	981,862	318,990
Retirements	-	-	-	-
Balance, end of period	4,845,781	101,050	11,088,516	4,300,516
Highways and Streets				
Balance, beginning of period	1,512,814	1,307	749,690	557,652
Additions	702,314	-	-	-
Retirements	-	-	-	-
Transfer	-	-	-	-
Balance, end of period	2,215,128	1,307	749,690	557,652
Health and Welfare				
Balance, beginning of period	866	40,399	468,513	1,015,683
Additions	-	-	-	44,294
Retirements	-	-	-	-
Balance, end of period	866	40,399	468,513	1,059,977
Judicial				
Balance, beginning of period	-	-	2,908,301	25,468
Additions	-	-	-	75,665
Retirements	-	-	-	-
Balance, end of period	-	-	2,908,301	101,133
Culture and Recreation				
Balance, beginning of period	17,970,137	5,357,747	3,837,638	988,371
Additions	612,587	307,745	7,290	10,663
Retirements	-	-	-	-
Balance, end of period	18,582,724	5,665,492	3,844,928	999,034
Total balance, end of period	\$ 25,656,269	\$ 5,845,379	\$ 23,199,649	\$ 16,648,383

<i>Leasehold Improvements</i>	<i>Equipment</i>	<i>Infrastructure</i>	<i>Construction in Progress</i>	<i>Total</i>
\$ -	\$ 3,312,387	\$ -	\$ -	\$ 16,362,478
-	204,933	-	68,025	1,041,540
-	(670,936)	-	-	(670,936)
-	2,846,384	-	68,025	16,733,082
3,274,796	6,741,508	-	4,798,436	32,828,658
-	1,220,281	-	29,777,031	33,319,257
-	-	-	-	-
3,274,796	7,961,789	-	34,575,467	66,147,915
-	7,450,498	21,216,447	8,065,616	39,554,024
-	654,484	857,224	5,836,081	8,050,103
-	(283,656)	-	-	(283,656)
-	-	5,675,815	(5,675,815)	-
-	7,821,326	27,749,486	8,225,882	47,320,471
-	1,369,123	-	-	2,894,584
-	49,462	-	-	93,756
-	-	-	-	-
-	1,418,585	-	-	2,988,340
-	3,222,335	-	-	6,156,104
-	144,495	-	-	220,160
-	(990,817)	-	-	(990,817)
-	2,376,013	-	-	5,385,447
-	2,510,117	-	-	30,664,010
-	165,194	-	-	1,103,479
-	(71,786)	-	-	(71,786)
-	2,603,525	-	-	31,695,703
\$ 3,274,796	\$ 25,027,622	\$ 27,749,486	\$ 42,869,374	\$ 170,270,958



Statistical Section



County of Winnebago, Illinois
Government-Wide Expenses By Function

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Highways and Streets	Health and Welfare	Judicial	Urban Redevelopment	Culture and Recreation	Interest on		River Bluff Nursing Home	Animal Services	Golf Course	Total
								Long-term Debt	Debt				
2005	\$ 14,994,544	\$ 44,358,846	\$ 9,824,387	\$ 14,144,951	\$ 11,771,799	\$ -	\$ 3,955,426	\$ 3,225,745	\$ 11,922,305	\$ 1,731,080	\$ 1,974,054	117,903,137	
2004	12,569,924	37,535,407	8,759,159	13,919,300	11,020,576	-	3,596,661	2,544,490	11,876,864	1,443,995	1,992,947	105,259,323	
2003 Restated	13,170,800	32,898,294	8,115,418	12,698,710	12,778,030	12,513	3,897,119	973,266	11,242,680	1,269,161	2,033,050	99,089,041	
2002 *	12,698,280	33,694,655	7,758,672	11,874,961	12,582,356	9,631	3,624,022	1,096,043	11,162,368	1,099,694	1,864,871	97,465,553	

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

County of Winnebago, Illinois
Government-Wide Revenues

Last Ten Fiscal Years

Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Unrestricted Investment Earnings	Miscellaneous	Total
2005	\$ 39,022,430	\$ 11,240,575	\$ 391,488	\$ 88,486,424	\$ 3,344,454	\$ 1,673,835	\$ 144,159,206
2004 (Restated)	38,566,662	16,326,496	1,247,881	78,976,604	1,255,646	219,833	136,593,122
2003 (Restated)	36,049,627	19,174,154	3,369,122	56,053,188	853,623	1,310,153	116,809,867
2002	* 39,045,137	15,610,476	1,173,968	49,380,986	1,173,968	219,070 **	106,603,605

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

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



County of Winnebago, Illinois
 County Expenditures/Expenses By Function

Last Ten Fiscal Years	1996	1997	1998	1999	2000
Current expenditures/expenses					
General government	\$ 16,021,015	\$ 15,922,059	\$ 16,807,965	\$ 19,063,158	\$ 18,845,271
Public safety	24,305,085	24,673,605	26,174,012	27,718,430	29,328,201
Highways and streets	5,608,329	5,556,306	5,353,390	6,091,558	6,369,148
Health and welfare	16,982,699	17,838,674	18,948,380	19,748,719	19,772,813
Judicial	8,561,524	9,120,234	9,697,908	10,601,911	11,291,537
Urban redevelopment	32,591	525	15,251	2,500	3,750
Culture and recreation	3,704,076	3,952,611	3,968,527	4,425,359	4,912,038
Debt service	2,753,960	3,023,431	3,148,631	3,389,400	3,602,257
Capital outlay	8,314,275	10,867,240	8,373,348	9,181,413	12,313,136
	\$ 86,283,554	\$ 90,954,685	\$ 92,487,412	\$ 100,222,448	\$ 106,438,151

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

County of Winnebago, Illinois
 County Expenditures/Expenses By Function

Last Ten Fiscal Years	2001	2002	2003	2004	2005
Current expenditures/expenses					
General government	\$ 20,122,787	\$ 22,235,454	\$ 23,353,427	\$ 23,364,996	\$ 27,513,628
Public safety	31,216,270	33,710,660	33,106,079	38,484,215	45,382,077
Highways and streets	7,197,589	7,025,677	7,251,227	7,154,906	8,195,413
Health and welfare	21,078,459	22,880,889	23,850,770	25,414,115	26,246,331
Judicial	11,547,692	12,090,600	12,466,103	11,053,259	11,746,205
Urban redevelopment	-	7,044	12,513	-	-
Culture and recreation	4,917,601	5,050,934	5,482,052	5,186,750	5,534,750
Debt service	3,629,880	3,642,980	3,805,674	4,484,871	5,909,179
Capital outlay	5,875,437	8,006,738	7,930,568	17,315,821	43,997,459
	\$ 105,585,715	\$ 114,650,976	\$ 117,258,413	\$ 132,458,933	\$ 174,525,042

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

County of Winnebago, Illinois
County Revenues By Source

Last Ten Fiscal Years	1996	1997	1998	1999	2000
Property taxes	\$ 21,227,089	\$ 22,646,003	\$ 23,699,785	\$ 24,886,636	\$ 26,005,227
Sales taxes	7,570,290	7,494,648	7,755,263	8,291,550	9,105,987
Total taxes	28,797,379	30,140,651	31,455,048	33,178,186	35,111,214
Intergovernmental revenues	18,766,059	22,481,963	24,347,671	24,783,582	26,715,115
Charges for services and fines and forfeitures	32,106,455	31,627,085	32,816,200	34,699,519	37,630,950
Licenses and permits	1,397,415	1,303,241	1,403,931	1,397,886	1,467,787
Investment income	2,132,993	2,295,818	2,634,181	2,023,748	2,336,274
Other	1,737,803	2,290,072	1,740,747	1,629,884	1,702,919
	\$ 84,938,104	\$ 90,138,830	\$ 94,397,778	\$ 97,712,805	\$ 104,964,259

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

County of Winnebago, Illinois
County Revenues By Source

Last Ten Fiscal Years	Restated				
	2001	2002	2003	2004	2005
Property taxes	\$ 27,451,962	\$ 28,987,536	\$ 25,344,589	\$ 31,663,574	\$ 32,725,938
Sales taxes	8,654,425	8,569,370	13,891,325	35,462,127	37,027,505
Total taxes	36,106,387	37,556,906	39,235,914	67,125,701	69,753,443
Intergovernmental revenues	26,544,442	28,433,784	35,755,519	27,790,175	29,633,021
Charges for services and fines and forfeitures	38,561,871	45,560,029	45,772,677	47,573,324	51,147,457
Licenses and permits	1,599,906	1,849,577	2,072,078	2,419,559	2,736,889
Investment income	2,250,285	1,188,405	853,623	1,255,646	3,344,454
Other	1,602,839	1,834,227	1,310,192	1,443,899	1,677,118
	\$ 106,665,730	\$ 116,422,928	\$ 125,000,003	\$ 147,608,304	\$ 158,292,382

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

County of Winnebago, Illinois
 Property Tax Levies and Collections

Last Ten Fiscal Years

<i>Fiscal Year*</i>	<i>Winnebago County</i>		<i>Winnebago County Forest Preserve District</i>	
	<i>Levy</i>	<i>Collections</i>	<i>Levy</i>	<i>Collections</i>
1996	19,608,612	19,363,503	2,280,717	2,254,817
1997	20,764,432	20,326,672	2,613,497	2,565,340
1998	21,607,890	21,326,987	2,767,752	2,744,768
1999	22,671,897	22,353,214	2,900,760	2,864,425
2000	23,648,931	23,285,396	3,047,637	3,009,610
2001	24,834,468	24,522,298	3,220,725	3,171,224
2002	26,630,739	26,090,113	3,392,802	3,359,830
2003	27,283,215	25,414,921	3,513,845	3,273,090
2004	28,637,787	28,458,710	3,669,550	3,654,373
2005	29,532,709	29,374,827	3,818,765	3,801,314

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

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

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

Last Ten Levy Years

Levy Year*	Winnebago County	Winnebago County Forest Preserve District		Total
		Tax Rates (per \$100 assessed valuation)		
1995	0.7755	0.0902		0.8657
1996	0.7667	0.0965		0.8632
1997	0.7565	0.0969		0.8534
1998	0.7597	0.0972		0.8569
1999	0.7752	0.0999		0.8751
2000	0.7932	0.1023		0.8955
2001	0.7936	0.1020		0.8956
2002	0.7951	0.1019		0.8970
2003	0.7923	0.1018		0.8941
2004	0.7973	0.1031		0.9004
<i>Tax Levy Extensions</i>				
1995	19,608,612	2,280,717		21,889,329
1996	20,764,432	2,613,497		23,377,929
1997	21,607,890	2,767,752		24,375,642
1998	22,671,897	2,900,760		25,572,657
1999	23,648,931	3,047,637		26,696,568
2000	24,834,468	3,220,725		28,055,193
2001	26,630,739	3,392,802		30,023,541
2002	27,283,215	3,513,845		30,797,060
2003	28,637,787	3,669,550		32,307,337
2004	29,532,709	3,818,765		33,351,474

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

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

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

Levy Year	Real Property		Railroad Property		Total		Percent of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1995	2,526,351,020	7,579,811,041	2,160,285	6,481,503	2,528,511,305	7,586,292,544	33.33 %
1996	2,705,646,652	8,117,751,731	2,639,946	7,920,630	2,708,286,598	8,125,672,361	33.33
1997	2,853,636,737	8,561,766,387	2,660,438	7,982,112	2,856,297,175	8,569,748,499	33.33
1998	2,981,116,122	8,944,242,790	3,205,142	9,616,388	2,984,321,264	8,953,859,178	33.33
1999	3,047,422,440	9,143,181,638	3,265,106	9,796,288	3,050,687,546	9,152,977,926	33.33
2000	3,142,162,043	9,427,428,872	2,854,377	8,563,987	3,145,016,420	9,435,992,859	33.33
2001	3,304,298,391	9,913,886,562	2,526,551	7,580,411	3,306,824,942	9,921,466,973	33.33
2002	3,465,760,502	10,397,281,506	2,553,534	7,660,602	3,468,314,036	10,404,942,108	33.33
2003	3,613,451,744	10,840,355,232	2,508,155	7,524,465	3,615,959,899	10,847,879,697	33.33
2004	3,701,997,841	11,105,993,523	2,127,302	6,381,906	3,704,125,143	11,112,375,429	33.33

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

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population*</i>	<i>Assessed Value</i>	<i>General Bonded Debt**</i>	<i>Ratio of General Bonded Debt to Assessed Value</i>	<i>General Bonded Debt Per Capita</i>
1996	252,913	2,528,511,305	4,475,000	.177 of 1%	17.69
1997	252,913	2,708,286,598	4,350,000	.161 of 1%	17.20
1998	252,913	2,856,297,175	4,200,000	.147 of 1%	16.61
1999	252,913	2,984,321,264	4,025,000	.135 of 1%	15.91
2000	252,913	3,050,687,546	5,575,233	.183 of 1%	22.04
2001	278,418	3,145,016,420	5,325,233	.169 of 1%	19.13
2002	278,418	3,306,824,942	8,214,383	.248 of 1%	29.50
2003	278,418	3,468,314,036	7,495,233	.216 of 1%	26.92
2004	278,418	3,615,959,899	7,389,383	.204 of 1%	26.54
2005	278,418	3,704,125,143	7,563,871 ***	.204 of 1%	27.17

* The Official 1990 Census figure was used for 1996-2000.
 The Official 2000 Census figure was used for 2001-2005.

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

*** Includes \$634,488 in accreted interest

County of Winnebago, Illinois
Computation of Legal Debt Margin

September 30, 2005

	<i>County of Winnebago</i>
Assessed Valuation - 2004 Levy	\$ 3,704,125,143
Debt limit	5.0%
Statutory limit	185,206,257
General long-term debt **	102,862,426
Bonded debt excluded from long-term debt *	(95,298,555)
Total amount of debt applicable to debt limit	7,563,871
Legal debt margin	\$ 177,642,386

* General obligation (alternate revenue) bonds of \$95,298,555 are excluded by State statute.

** Includes interest accretion of \$907,860

County of Winnebago, Illinois
 Computation of Direct and Overlapping Debt

September 30, 2005

	<i>Net Debt Outstanding</i>
Direct Debt of County and Related Entities	
County of Winnebago*	\$ 6,929,383
Overlapping Debt	
School Districts:	
Harlem Consolidated School	\$ 42,311,765
Kinnikinnick Community Consolidated	10,075,495
Prairie Hill School	2,860,000
Shirland School District	175,000
Rockton School	5,855,245
North Boone County High School	13,599,654
Rockford School District	125,264,934
Hononegah Community High School	21,842,549
Meridian Community Trust	10,898,131
South Beloit Community School	10,960,000
Pecatonica School	6,408,357
Durand School	5,610,165
Winnebago Community Unit School	7,455,000
Rock Valley Community College	57,220,000
Kishwaukee College	18,470,000
Total School Districts	\$ 339,006,295
Municipalities and Other:	
City of Rockford	\$ 72,330,000
Forest Preserve	5,179,150
Village of Roscoe	190,000
Village of Winnebago	500,000
Greater Rockford Airport	10,155,000
Rockford Park District	4,700,000
Northwest Fire Protection District	30,000
Cherry Valley Public Library District	300,000
North Suburban Library District	8,430,000
New Milford Fire District	555,000
Total Municipalities and Other	\$ 102,369,150

* General obligation (alternate revenue) bonds of \$95,298,555 are excluded by State statute.

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

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service**</i>	<i>Total County Expenditures/ Expenses*</i>	<i>Ratio of Total Debt Service to Total County Expenditures/ Expenses</i>
1996	25,000	204,804	229,804	86,283,554	0.27
1997	125,000	202,056	327,056	90,954,685	0.36
1998	150,000	195,832	345,832	92,487,412	0.37
1999	175,000	188,103	363,103	106,438,151	0.34
2000	200,000	179,400	379,400	105,585,715	0.36
2001	250,000	169,525	419,525	114,650,976	0.37
2002	300,000	159,426	459,426	114,650,976	0.40
2003	405,000	240,797	645,797	117,258,413	0.55
2004	420,000	226,665	646,665	132,458,933	0.49
2005	460,000	214,665	674,665	174,525,042	0.39

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

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

County of Winnebago, Illinois
Demographic Statistics

Last Ten Fiscal Years

<i>Year</i>	<i>(1) Population</i>	<i>(2) School Enrollment</i>	<i>(3) Unemployment Rate</i>
1996	252,913	53,934	4.1 %
1997	252,913	54,421	3.9
1998	252,913	54,339	4.5
1999	252,913	54,881	4.2
2000	252,913	55,094	4.8
2001	278,418	54,249	7.0
2002	278,418	55,467	7.4
2003	278,418	55,444	8.6
2004	278,418	54,173	6.4
2005	278,418	54,173	5.7

(1) The Official 1990 Census figure was used for 1996-2000.
The Official 2000 Census figure was used for 2001 - 2005.

(2) Illinois Regional Office of Education figures.

(3) State of Illinois Employment Office figures.

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

Last Ten Fiscal Years

<i>Year</i>	<i>(1)</i> <i>Construction</i>		<i>(2)</i>	<i>(3)</i>
	<i>Number of Permits</i>	<i>Value</i>	<i>Bank Deposits (in thousands)</i>	<i>Real Property Value</i>
1996	5,347	170,339,220	*	7,579,811,041
1997	6,115	195,700,000	*	8,117,751,731
1998	6,588	181,528,364	*	8,561,766,387
1999	5,434	192,539,351	*	8,944,242,790
2000	5,345	169,246,970	*	9,143,181,638
2001	4,951	175,622,132	*	9,427,428,872
2002	4,537	221,879,031	*	9,913,886,562
2003	5,695	228,584,958	*	10,397,281,506
2004	6,612	268,311,688	*	11,112,269,856
2005	6,846	335,328,994	*	11,447,704,423

(1) From local governmental building inspection departments.

(2) Per Federal Reserve Bank of Chicago.

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

* Information not available.

County of Winnebago, Illinois
Principal Taxpayers

September 30, 2005

<i>Taxpayer</i>	<i>Type of Business</i>	<i>2004 Assessed Valuation</i>	<i>Percentage of Total Assessed Valuation</i>
Greater Rockford Airport	Airport	\$ 13,437,208	0.36 %
CBL/ Cherryvale LLC	Real Estate Holdings	13,186,342	0.36
Hamilton Sundstrand Corp.	Aerospace	6,857,757	0.19
Rock River Valley Industrial Park	Real Estate Holdings	5,921,013	0.16
Two Star Property	Real Estate Holdings	5,828,729	0.16
Fairhaven Christian Home	Health Services	4,942,997	0.13
Commonwealth Edison	Utility	4,685,889	0.13
Simon Property Group	Real Estate Holdings	4,548,216	0.12
Market Shopping Center, LLC	Real Estate Holdings	4,383,057	0.12
DI Properties	Real Estate Holdings	4,211,547	0.11
		\$ 68,002,755	1.96 %

County of Winnebago, Illinois
 Schedule of Insurance in Force

September 30, 2005

Type of Coverage	Carrier	Policy Number	Policy Period	Amount of Coverage	Annual Premium
Excess General Liability and Law Enforcement Liability Public Officials Error and Omissions Commercial Automobile Liability Employee Benefits Liability	Princeton E&S	G1-A3-EX-0000034-00	12/1/2004-2005	\$5,000,000 excess; \$250,000 self-insured each occurrence	\$ 282,897
Excess Worker's Compensation	Safety National Casualty	SP-8920-IL	12/1/2004-2005	\$2,000,000 excess; \$400,000 self-insured each occurrence	22,942
Excess Property Coverage	Travelers Insurance Company	KTK-CMB-9049A33-0-04	12/1/2004-2005	Property \$200,771,853 excess; \$25,000 deductible Earthquake \$20,000,000 excess; \$50,000 deductible Flood \$20,000,000 excess; \$50,000 deductible	114,899
Boiler & Machinery Coverage	Travelers Insurance Company	993K477A	12/1/2004-2005	Boiler/ Machinery \$50,000,000, \$1,000 deductible	8,973
Crime Package	Han Over	TBD	12/1/2004-2005	Employee Dishonesty \$500,000; \$10,000 deductible Forgery or Alteration \$500,000; \$1,000 deductible Theft, Disappearance and Destruction \$100,000; \$1,000 deductible	6,312
River Bluff Nursing Home - Resident Fund Surety Bond	American Mutual Insurance	3SE93292800	12/1/2004-2005	\$70,000	1,530

County of Winnebago, Illinois
Miscellaneous Statistics

September 30, 2005

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. The diversity of the local economy has resulted in employment levels that do not respond as rapidly to national trends as in the past.

