

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2009

Prepared by
Winnebago County Finance Office

Mark D. Olson, CPA
Director of Finance

County of Winnebago, Illinois

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Introductory Section





COUNTY OF WINNEBAGO

FINANCE DEPARTMENT

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

March 23, 2010

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

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

We are pleased to submit the Comprehensive Annual Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2009. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an adequate understanding of the County's financial affairs have been included. This is based upon a comprehensive framework of internal controls that have been established for this purpose. Because the cost of internal controls should not exceed anticipated benefit, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatement.

The purpose of this letter of transmittal is to provide an overview of the County and its operations. For detailed financial information and analysis, Management's Discussion and Analysis can be found on pages 3 - 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, four capital project funds, and one enterprise fund. Component unit financial statements for the District may be obtained from their administrative office located at 5500 North Rock Drive, Rockford, Illinois 61103.

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 declined over the previous year. Local unemployment has seen a significant increase due to economic factors impacting manufacturing concerns and the building trades. Commercial development has fallen from previous levels due to economic conditions and availability of credit. Single-family housing starts have declined due to credit availability and demand.

Data Regarding Major Industries Affecting the Local Economy

The economic downturn, which continued into 2009, has impacted many businesses in the area. The Belvidere Chrysler Plant, which is located adjacent to Winnebago County, has seen numerous weeklong shutdowns due to weak demand. The shutdowns have affected ancillary firms as well. The Belvidere Assembly Plant is one of Chrysler's most productive plants due to its ability to produce numerous models at one time.

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

The County has also been involved in promoting alternative energy through a number of projects. The "Freedom Field" Project, which created a Regional Alternative Energy Center of Excellence, is nearing completion. A new Wind Farm Ordinance was approved by the County Board to deal with anticipated developments in the Western part of the County.

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

Ongoing and Future Projects

With the ongoing economic downturn, the County's financial position has declined over the previous year. The main operating fund, the General Fund, reflected a reduction of \$3,719,000. This reduction was due to a significant shortfall in economy related revenues such as Replacement Taxes, Sales Taxes, State Income Taxes, and building permits. The County has tried to reduce expenditures through attrition, reduction in hours, an Early Retirement Program, and health insurance changes. The County reduced spending in non-personnel areas by reducing budgets and lessening Capital spending. The County's 2010 Fiscal Year will continue to be a challenge due to the economy.

The focus of County Board Chairman, Scott H. Christiansen, has been on economic development. Road infrastructures by the County and sewer programs through the Rock River Water Reclamation District have opened up areas for development. In addition, these projects have put construction employees back to work. The County received approximately \$1,000,000 in Stimulus Funds this year for certain road projects. The County is also waiting for dollars from the State of Illinois Capital Plan. Under this Plan, the County, local Municipalities, and other organizations are anticipating upwards of \$400 million dollars in projects over the course of the Plan. The State passed the Plan in June 2009, but unfortunately has not sold the Bonds.

The County has also been very active in the various economic development organizations and on individual projects such as Freedom Field, Wanxiang America, and other business expansions. The Chairman negotiated a "Host Fee" with a local landfill, which provides upwards of \$2 million dollars in revenue annually. The County is utilizing those dollars for economic development projects within the County. The County is also pursuing improved rail service to Winnebago County. The County received a \$100,000 grant from the State to fund a Freight Rail Study for the tracks accessible to the Greater Rockford Airport.

Winnebago County approved its 2030 Land Development Plan this year. The Plan will be a vision of how growth and development will affect land uses in the unincorporated areas of the County through the year 2030. The County has also contracted with a consulting firm to rewrite the County's Zoning Code in conjunction with the long-range Plan.

The major focus of the Criminal Justice Department throughout the County this year has been the planning and implementation of the new Court and Case Management System. The new System will go live in April 2010. The total cost of the System is \$6.7 million dollars, financed through existing funds of \$1.6 million dollars and an Alternative Bond sale in 2009 of \$5.1 million dollars. The Bonds will be paid off over ten (10) years through Court Fees. The new System will be a fully integrated Court and Case Management System that will create efficiencies in the Courtroom, the individual Criminal Justice offices, and the Police agencies.

Financial Policies

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

- Obtain County Board approval for amounts equal to or greater than \$20,000 for all purchases of and contracts for supplies, materials, equipment and contractual services.
- Liability claim settlements under \$5,000 may be approved by the County Administrator with the concurrence of the State's Attorney. Claim settlements between \$5,000 and \$10,000 require approval from the County Administrator, the State's Attorney and the Finance Committee. Claim settlements in excess of \$10,000 must be approved by the County Board.
- Require that all bank deposits be collateralized with high-quality securities having a market value of at least 100% of the underlying securities.

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

Independent Audit

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

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Winnebago County for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

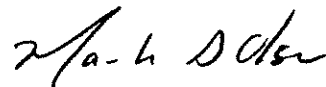
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for twenty years (fiscal years ended 1988 - 2003 and 2005-2008). We believe our current report continues to conform to Certificate of Achievement program requirements and we are submitting it to GFOA.

Acknowledgments

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

Respectfully submitted,

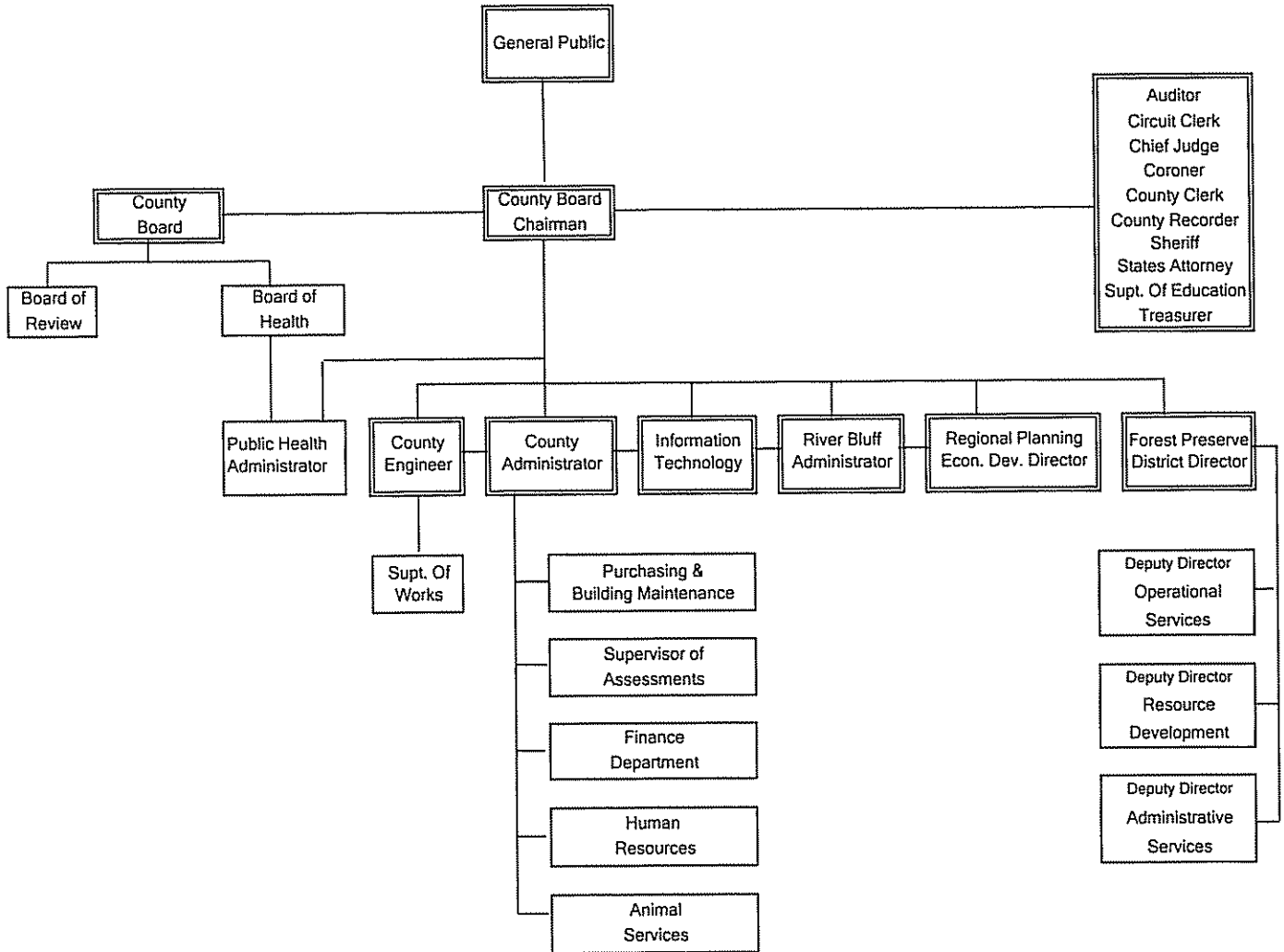
A handwritten signature in cursive script, appearing to read "Mark D. Olson".

Mark D. Olson, CPA
Director of Finance

County of Winnebago, Illinois

Organizational Chart

September 30, 2009



County of Winnebago, Illinois

Principal Officials

September 30, 2009

County Board Members

Douglas Aurand
Isidro Barrios
Ted Biondo
George Anne Duckett
John Ekberg
Dave Fiduccia
Frank Gambino
Angie Goral
Paul Gorski
Bob Hastings
Pearl Hawks
Karen Hoffman
Bob Kinnison
Kyle Logan

Kay Mullins
Randal Olson
Wendy Owano
Tom Owens
Melvin Paris
Diane Parvin
Rick Pollack
Dorothy Redd
John Sweeney
Steve Schultz
Dave Tassoni
Fred Wescott
L.C. Wilson
Dave Yeske

Other Elected Officials

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

Appointed Officials

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Winnebago
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2008

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



A stylized, handwritten signature in black ink, appearing to be "J.H.R.", written over a white background.

President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

Executive Director

Financial Section



Independent Auditor's Report





6815 Weaver Road, Suite 100 • Rockford, IL 61114

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, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Winnebago, Illinois, as of September 30, 2009, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and the required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Winnebago, Illinois' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules and the supplementary financial information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and supplementary financial information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The information in the introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Sikich LLP

Rockford, Illinois
March 23, 2010

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

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, 2009. 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, 2009, by \$264.5 million. Of this amount, \$1.2 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental and business type activities decreased 5.7% and .9%, respectively.
- The revenues of governmental activities decreased \$5.5 million or 3.7% over the amount reported in 2008. Program revenues were up \$2.3 million or 5.0%. During the same period governmental activities expenses increased \$5.5 million or 3.6%.
- As of September 30, 2009, the County's governmental funds reported a combined ending fund balance of \$88.5 million, a decrease of \$12.9 million in comparison with the prior year. Approximately \$50.0 million is unreserved and available for spending at the government's discretion, subject to reporting fund-type limitations.
- At the end of the current fiscal year unreserved fund balance for the General Fund was \$10.9 million or 19.8% of total General Fund expenditures. In comparison, the prior year unreserved fund balance was \$14.6 million or 26.7% 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.

Government-Wide Financial Statements. The government-wide financial statements report information about the activities of the County as a whole, and are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

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

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

The government-wide financial statements can be found on pages 18-19 of this report.

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

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

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

The County maintains eighty-eight governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances for the General Fund and the Public Safety Sales Tax Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

The County has adopted an annual appropriated budget for all of its governmental funds except the Drug Enforcement Fund, Working Cash Fund, Public Defender Grants Fund, Court and Case Management Debt Service Fund, 2002A Forest Preserve Land Acquisition Bond Fund, 2005A 1% Public Safety Sales Tax Project Fund, 2006A Justice Center Project Fund, 2006D Capital Improvements Project Fund, 2001 Forest Preserve Land Acquisition Project Fund and the 2002A Forest Preserve Land Acquisition Project Fund. A budgetary comparison statement has been provided for the general fund and each major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements and the reconciliation to government-wide financial statements can be found on pages 20-23 of this report.

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

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

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

The basic proprietary fund financial statements can be found on pages 24-27 of this report.

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

The basic fiduciary fund financial statement can be found on page 28 of this report.

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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

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 \$264.5 million at the close of the most recent fiscal year. Net assets decreased \$15.0 million from \$279.5 million to \$264.5 million or 5.3% from the prior year.

Approximately 74.1% of the County's net assets reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

| County of Winnebago Net Assets (Expressed in Thousands of Dollars) | | | | | | |
|---|--------------------------------|--------------------------|---------------------------------|--------------------------|-------------------|--------------------------|
| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Total</i> | |
| | <i>2009</i> | <i>Restated 2008</i> | <i>2009</i> | <i>Restated 2008</i> | <i>2009</i> | <i>Restated 2008</i> |
| Current and other assets | 156,354 | \$ 162,729 | \$ 11,216 | \$ 11,016 | \$ 167,570 | \$ 173,745 |
| Capital assets | 340,759 | 338,447 | 7,248 | 7,582 | 348,007 | 346,029 |
| Total assets | 497,113 | 501,176 | 18,464 | 18,598 | 515,577 | 519,774 |
| Current liabilities | 65,575 | 66,454 | 2,094 | 2,269 | 67,669 | 68,723 |
| Noncurrent liabilities | 182,832 | 171,135 | 596 | 416 | 183,428 | 171,551 |
| Total liabilities | 248,407 | 237,589 | 2,690 | 2,685 | 251,097 | 240,274 |
| Net assets: | | | | | | |
| Invested in capital assets, net of related debt | 184,196 | 182,232 | 7,248 | 7,532 | 191,444 | 189,764 |
| Restricted | 71,817 | 72,571 | - | 51 | 71,817 | 72,622 |
| Unrestricted | (7,307) | 8,784 | 8,526 | 8,330 | 1,219 | 17,114 |
| Total net assets | \$ 248,706 | \$ 263,587 | \$ 15,774 | \$ 15,913 | \$ 264,480 | \$ 279,500 |

Net assets of the County's governmental activities decreased by 5.6% (\$248.7 million compared to \$263.6 million, restated). 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 182% (-\$7.3 million compared to \$8.8 million). Restricted net assets, those restricted mainly for capital projects and special purposes such as; maintenance, construction of County roadway, and various grant related activities decreased by 1.0% or \$.8 million. The invested in capital assets, net of related debt category increased by \$1.9 million.

County of Winnebago, Illinois

Management's Discussion and Analysis

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Net assets of business-type activities decreased by .9% in 2009. 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.

Governmental-type net assets decreased because of an increased demand for County services which in turn increased expenses; however, overall revenues were down by approximately \$4,387,000. This was a result of a decrease in tax revenues and unrestricted investment earnings to decrease by approximately \$7,200,000 and overall fines, fees and operating grants decreased approximately \$810,000. In addition, the County recognized a litigation settlement of \$12,500,000 which decreased governmental-type net assets.

Business-type net assets decreased due to expenses increasing at a higher rate than revenues.

| 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>Restated</i> | <i>Restated</i> | <i>Restated</i> | <i>Restated</i> | <i>Restated</i> | <i>Restated</i> |
| | <u>2009</u> | <u>2008</u> | <u>2009</u> | <u>2008</u> | <u>2009</u> | <u>2008</u> |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Fines, fees, charges for services | \$ 29,592 | \$ 30,402 | \$ 16,638 | \$ 15,531 | \$ 46,230 | \$ 45,933 |
| Operating grants and contributions | 12,354 | 12,240 | - | - | 12,354 | 12,240 |
| Capital grants and contributions | 6,431 | 2,309 | - | - | 6,431 | 2,309 |
| General revenues: | | | | | | |
| Taxes | 90,557 | 96,289 | - | - | 90,557 | 96,289 |
| Miscellaneous | 4,161 | 4,785 | 105 | 62 | 4,266 | 4,847 |
| Unrestricted investment earnings | 1,456 | 2,912 | 24 | 60 | 1,480 | 2,972 |
| Total revenues | <u>144,551</u> | <u>148,937</u> | <u>16,767</u> | <u>15,653</u> | <u>161,318</u> | <u>164,590</u> |
| Expenses: | | | | | | |
| Government activities: | | | | | | |
| General government | 16,304 | 18,833 | - | - | 16,304 | 18,833 |
| Public safety | 68,143 | 68,466 | - | - | 68,143 | 68,466 |
| Highway and streets | 19,851 | 17,878 | - | - | 19,851 | 17,878 |
| Health and welfare | 21,706 | 18,983 | - | - | 21,706 | 18,983 |
| Judicial | 17,889 | 15,313 | - | - | 17,889 | 15,313 |
| Culture and recreation | 5,427 | 4,841 | - | - | 5,427 | 4,841 |
| Interest on long-term debt | 7,078 | 7,467 | - | - | 7,078 | 7,467 |
| Nursing home | - | - | 15,762 | 15,074 | 15,762 | 15,074 |
| Animal services | - | - | 2,250 | 2,064 | 2,250 | 2,064 |
| Golf course | - | - | 1,928 | 2,129 | 1,928 | 2,129 |
| Total expenses | <u>156,398</u> | <u>151,781</u> | <u>19,940</u> | <u>19,267</u> | <u>176,338</u> | <u>171,048</u> |
| Decrease in net assets before transfers | (11,847) | (2,844) | (3,173) | (3,614) | (15,020) | (6,458) |
| Transfers | (3,034) | (3,060) | 3,034 | 3,060 | - | - |
| Net assets, October 1 | 263,587 | 269,491 | 15,913 | 16,467 | 279,500 | 285,958 |
| Net assets, September 30 | <u>\$ 248,706</u> | <u>\$ 263,587</u> | <u>\$ 15,774</u> | <u>\$ 15,913</u> | <u>\$ 264,480</u> | <u>\$ 279,500</u> |

County of Winnebago, Illinois

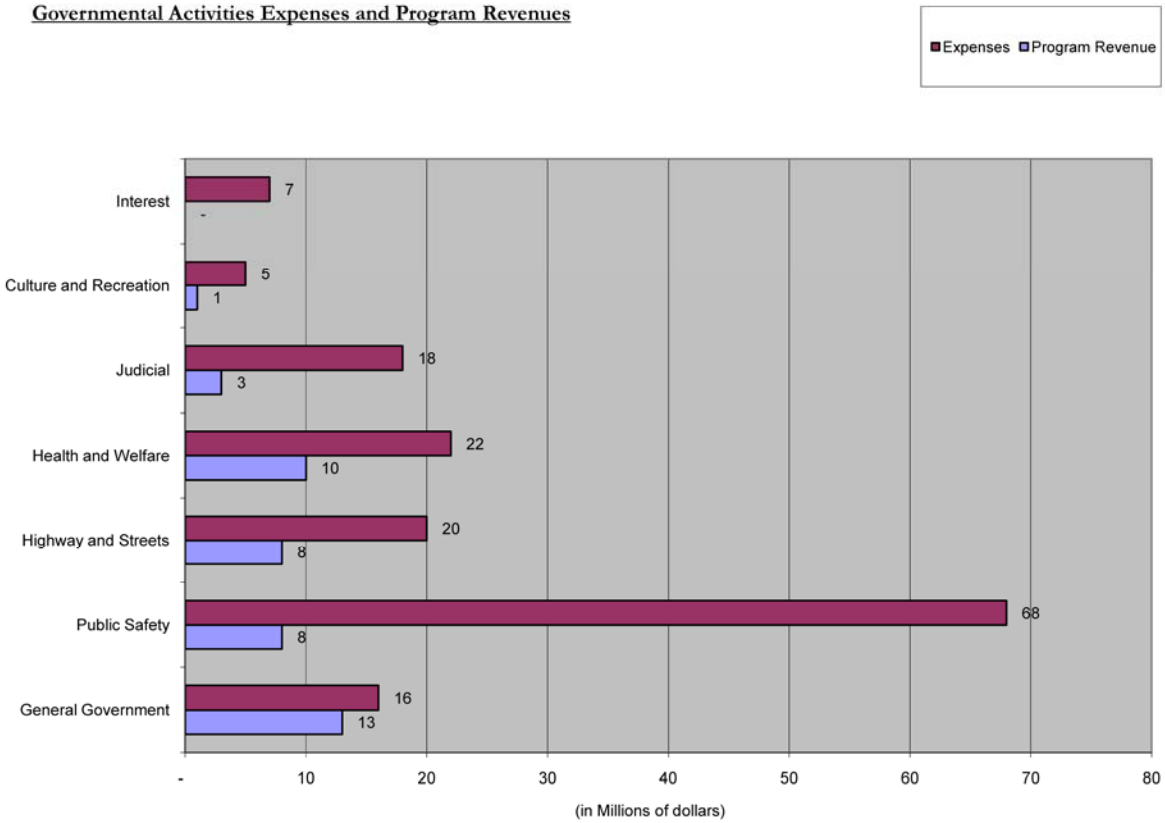
Management's Discussion and Analysis

September 30, 2009

- Governmental activities.** Governmental-type activities decreased the County's total net assets by \$14.8 million, thereby accounting for 99% of the decrease in total government-wide net assets.

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

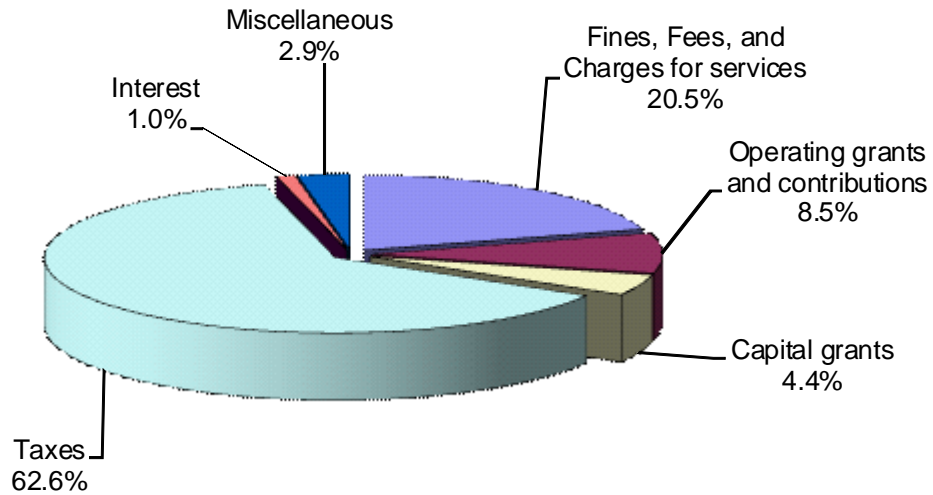
Governmental Activities Expenses and Program Revenues



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2009

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

Governmental Activities Revenue by Source



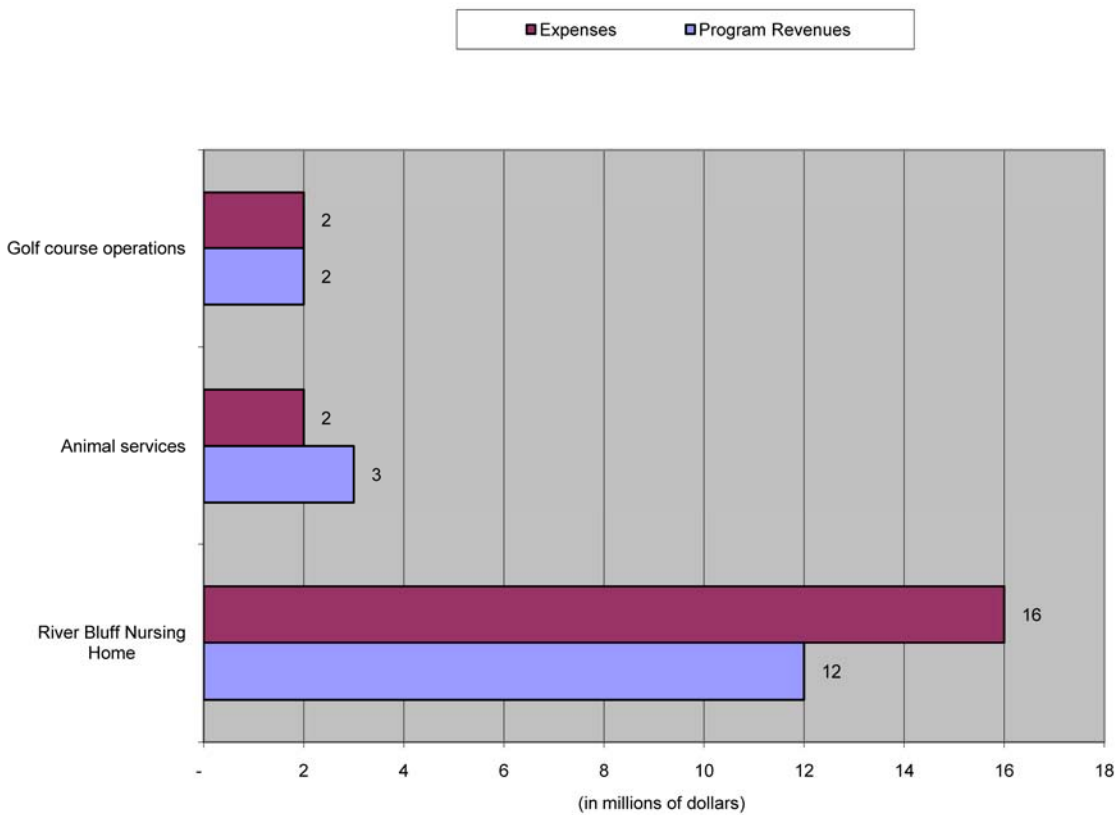
County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

Business-type activities. Business-type activities decreased the County's net assets by \$3.2 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year. Animal services generated sufficient revenues to cover current expenses; however, the nursing home relied on an operating transfer of \$3.1 million to cover current expenses. The golf courses generated a decrease in net assets of .2 million.

Business-type Activities Expenses and Program Revenues



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2009 amounted to \$348.0 million (net of accumulated depreciation). This investment in capital assets includes land, right-of-way (included with land), buildings and improvements, improvements other than buildings, equipment, and infrastructure (roadway and bridges). The total increase in the County's capital assets for the current fiscal year was .6%.

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

| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Totals</i> | |
|--------------------------|------------------------------------|-----------------|-------------------------------------|---------------|-----------------|-----------------|
| | <i>2009</i> | <i>2008</i> | <i>2009</i> | <i>2008</i> | <i>2009</i> | <i>2008</i> |
| Land | \$ 37.9 | \$ 37.3 | \$ 3.7 | \$ 3.7 | \$ 41.6 | \$ 41.0 |
| Buildings | \$ 215.2 | 211.6 | 11.3 | 11.2 | 226.5 | 222.8 |
| Improvements | 6.4 | 6.3 | - | - | 6.4 | 6.3 |
| Equipment | 28.7 | 30.1 | 4.7 | 4.7 | 33.4 | 34.8 |
| Infrastructure | 149.4 | 141.5 | - | - | 149.4 | 141.5 |
| Construction-in-progress | 11.0 | 9.8 | - | - | 11.0 | 9.8 |
| Subtotal | 448.6 | 436.6 | 19.7 | 19.6 | 468.3 | 456.2 |
| Accumulated Depreciation | (107.8) | (98.2) | (12.5) | (12.0) | (120.3) | (110.2) |
| Totals | \$ 340.8 | \$ 338.4 | \$ 7.2 | \$ 7.6 | \$ 348.0 | \$ 346.0 |

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

- Several road projects
- Court room remodel

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 46-47, Note 4D.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

Bonded Debt. At the end of the current fiscal year, The County had \$164.6 million in bonds outstanding versus \$170.1 million last year, a decrease of 3.2%, as shown in the table below.

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

| | Governmental Activities | | Business-type Activities | | Totals | |
|--------------------------|----------------------------|-------------------|-----------------------------|--------------|-------------------|-------------------|
| | <i>2009</i> | <i>2008</i> | <i>2009</i> | <i>2008</i> | <i>2009</i> | <i>2008</i> |
| | <u>2009</u> | <u>2008</u> | <u>2009</u> | <u>2008</u> | <u>2009</u> | <u>2008</u> |
| General obligation bonds | \$ 15,927 | \$ 19,474 | \$ - | \$ - | \$ 15,927 | \$ 19,474 |
| Alternate revenue bonds | 145,289 | 147,201 | - | 50 | 145,289 | 147,251 |
| Deferred amounts | 3,411 | 3,507 | - | - | 3,411 | 3,507 |
| Totals | \$ 164,627 | \$ 170,182 | \$ - | \$ 50 | \$ 164,627 | \$ 170,232 |

During fiscal 2009 the County issued 2009 Alternate Revenue debt for court and case management software.

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

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 51-55, Note 4F.

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

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund reported an ending fund balance of \$10.9 million, a decrease of \$3.7 million in comparison with the prior year. Total revenues decreased \$4.3 million. Total expenditures increased \$.3 million. Expenditures for Public Safety and Judicial functions accounted for nearly 100% of this increase.

The Public Safety Sales Tax Fund reported an ending fund balance of \$15.2 million, a decrease of \$1.4 million in comparison with the prior year. Total revenues decreased \$3.5 million. Total expenditures decreased \$5.7 million as a result of the Criminal Justice Center being completed in 2008.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2009

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$88.5 million, a decrease of \$12.9 million in comparison with the prior year. Approximately 56.4% of this total amount (\$50.0 million) constitutes unreserved fund balance, which is available for spending at the government's discretion, subject to reporting fund-type limitations. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to pay debt service (\$14.4 million), public safety (\$15.2 million), capital projects (\$8.4 million) or has to be reserved for other purposes (\$.5 million).

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2009 and 2008.

| (\$000 omitted) | <i>Restated</i> | | |
|---------------------------|-------------------|-------------------|-----------------|
| <u>Revenue by Source:</u> | <u>2009</u> | <u>2008</u> | <u>% change</u> |
| Taxes | \$ 73,956 | \$ 77,098 | -4.1% |
| Intergovernmental | 40,057 | 36,209 | 10.6% |
| Charges for services | 22,239 | 22,972 | -3.2% |
| Fines and forfeitures | 1,339 | 1,278 | 4.8% |
| Licenses and permits | 1,244 | 1,547 | -19.6% |
| Investment income | 1,456 | 2,912 | -50.0% |
| Miscellaneous | 4,251 | 4,785 | -11.2% |
| | <u>\$ 144,542</u> | <u>\$ 146,801</u> | <u>-1.5%</u> |

County of Winnebago, Illinois

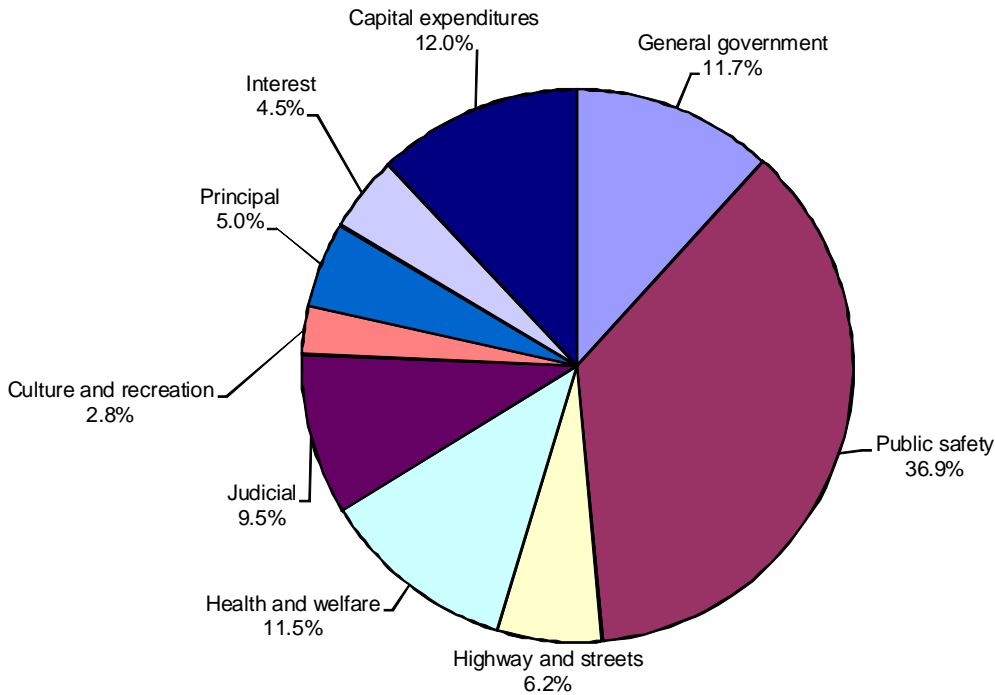
Management's Discussion and Analysis

September 30, 2009

(\$000 omitted)

| <i>Expenditures by Function:</i> | <i>2009</i> | <i>2008</i> | <i>% change</i> |
|----------------------------------|-------------------|-------------------|-----------------|
| General government | \$ 18,459 | \$ 17,055 | 8.2% |
| Public safety | 58,227 | 62,720 | -7.2% |
| Highway and streets | 9,750 | 9,970 | -2.2% |
| Health and welfare | 18,132 | 18,516 | -2.1% |
| Judicial | 14,956 | 14,725 | 1.6% |
| Culture and recreation | 4,443 | 4,348 | 2.2% |
| Debt service: | | | |
| Principal | 7,920 | 7,800 | 1.5% |
| Interest | 7,037 | 7,381 | -4.7% |
| Capital expenditures | 19,005 | 18,298 | 3.9% |
| | \$ 157,929 | \$ 160,813 | -1.8% |

2009 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2009

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net assets decreased \$.3 million in the current fiscal year. The following table shows the changes to net assets and return on net assets for the enterprise funds.

Business-type
(in thousands)

| | <i>River Bluff Nursing Home Fund</i> | <i>Animal Services Fund</i> | <i>Golf Course Fund</i> |
|-----------------------------|--|-------------------------------------|---------------------------------|
| Total assets | \$ 13,003 | \$ 1,853 | \$ 3,608 |
| Net assets | 10,546 | 1,731 | 3,496 |
| Changes in net assets | (271) | 307 | (175) |
| Return on ending net assets | -2.6% | 17.7% | -5.0% |

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 3.5% or \$1,879,779. The major increases were \$534,827 to general government and \$1,879,779 to public safety. The County spent 97.6% of the final amount appropriated in the General Fund during 2009.

The revenue budget compared to actual was a negative variance of \$2.7 million. The decrease was primarily caused by variances in certain sales taxes, state income tax allotments, charges for services and licenses and permits. The net change to the fund balance was a negative \$.9 million.

Economic Factors and Next Year's Budgets and Rates. The County's 2010 Budget for the General Fund was developed based on a decrease in Revenues from the revised 2009 Projections for economy related sources. These Revenues include the Replacement Tax, Sales Taxes, Recorder Fees, and State Income Taxes. The following are major assumptions used in developing the Budget for 2010 Fiscal Year:

- Assessed Valuation, which impacts Property Tax Revenues, will increase by 1.64%
- Interest rates on investments will be 1%
- Quarter Cent Sales Tax Revenues will decrease by 1% over the revised 2009 amount
- State Income Tax Revenues will decrease by 1%
- Health insurance costs will increase by 1.6%

County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2009

Requests for Information. This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances. If you have questions about this report contact Dave Lorenzen with the County Finance office by calling (815) 319-4055, or by writing the Winnebago County Finance Office at 404 Elm Street, Room 520, Rockford, Illinois 61101.

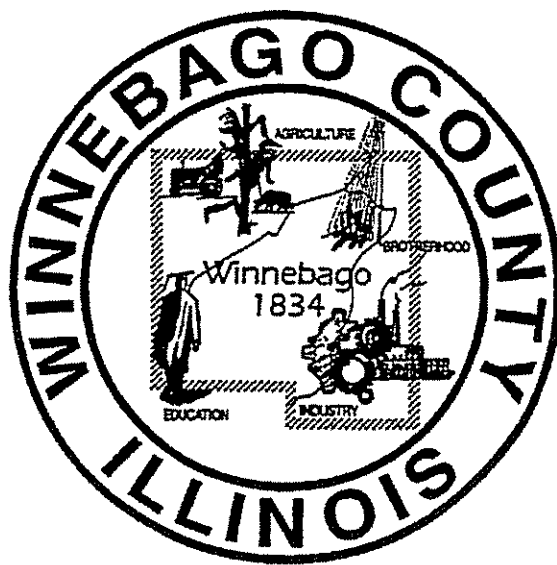
County of Winnebago, Illinois
Management's Discussion and Analysis
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Basic Financial Statements





County of Winnebago, Illinois

Statement of Net Assets

September 30, 2009

| | <i>Governmental Activities</i> | <i>Business-Type Activities</i> | <i>Total</i> |
|---|------------------------------------|-------------------------------------|-----------------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 25,575,763 | \$ 188,067 | \$ 25,763,830 |
| Cash with fiscal agent | - | - | - |
| Investments | 70,352,555 | - | 70,352,555 |
| Net receivables | 66,305,167 | 2,446,481 | 68,751,648 |
| Internal balances | (7,964,218) | 8,323,417 | 359,199 |
| Inventory | - | 187,633 | 187,633 |
| Total current assets | 154,269,267 | 11,145,598 | 165,414,865 |
| Noncurrent assets | | | |
| Long-term receivables, net | 292,570 | - | 292,570 |
| Capital assets not being depreciated | 48,911,872 | 924,036 | 49,835,908 |
| Capital assets being depreciated, net | 291,847,363 | 6,323,943 | 298,171,306 |
| Other assets | 1,791,808 | 70,162 | 1,861,970 |
| Total noncurrent assets | 342,843,613 | 7,318,141 | 350,161,754 |
| Total assets | \$ 497,112,880 | \$ 18,463,739 | \$ 515,576,619 |
| Liabilities | | | |
| Current liabilities | | | |
| Accounts payable | \$ 9,812,944 | \$ 538,038 | \$ 10,350,982 |
| Accrued salaries and benefits | 1,687,794 | 352,569 | 2,040,363 |
| Accrued interest payable | 1,801,885 | 1,077,665 | 2,879,550 |
| Contract retainage | 753,259 | - | 753,259 |
| Unearned revenue | 41,818,704 | - | 41,818,704 |
| Current portion of long-term liabilities | 9,700,017 | 125,691 | 9,825,708 |
| Total current liabilities | 65,574,603 | 2,093,963 | 67,668,566 |
| Noncurrent liabilities | | | |
| Bonds and capital leases | 156,729,468 | - | 156,729,468 |
| Claims and judgments | 22,283,586 | - | 22,283,586 |
| Compensated absences | 2,591,779 | 409,408 | 3,001,187 |
| Early retirement incentive | 640,001 | 83,253 | 723,254 |
| Other postemployment benefit obligation | 587,239 | 103,535 | 690,774 |
| Total noncurrent liabilities | 182,832,073 | 596,196 | 183,428,269 |
| Total liabilities | 248,406,676 | 2,690,159 | 251,096,835 |
| Net assets | | | |
| Invested in capital assets, net of related debt | 184,195,898 | 7,247,979 | 191,443,877 |
| Restricted for | | | |
| Capital projects | 19,592 | - | 19,592 |
| Debt service | 14,455,814 | - | 14,455,814 |
| Public safety | 15,233,858 | - | 15,233,858 |
| Grants and other county programs | 41,889,745 | - | 41,889,745 |
| Tort liability | 148,023 | - | 148,023 |
| Funds in trust | 70,630 | - | 70,630 |
| Unrestricted | (7,307,356) | 8,525,601 | 1,218,245 |
| Total net assets | 248,706,204 | 15,773,580 | 264,479,784 |

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

County of Winnebago, Illinois
Statement of Activities
For The Year Ended September 30, 2009

| 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 | \$ 16,303,780 | \$ 13,127,463 | \$ - | \$ - | \$ (3,176,317) | \$ - | \$ (3,176,317) |
| Public safety | 68,142,980 | 5,614,364 | 2,532,430 | - | (59,996,186) | - | (59,996,186) |
| Highway and streets | 19,850,536 | 6,018,281 | 1,597,592 | 6,431,481 | (5,803,182) | - | (5,803,182) |
| Health and welfare | 21,706,141 | 1,512,599 | 8,021,134 | - | (12,172,408) | - | (12,172,408) |
| Judicial | 17,888,697 | 2,799,692 | 198,872 | - | (14,890,133) | - | (14,890,133) |
| Culture and recreation | 5,426,727 | 519,134 | 3,500 | - | (4,904,093) | - | (4,904,093) |
| Interest on long-term liabilities | 7,077,628 | - | - | - | (7,077,628) | - | (7,077,628) |
| Total governmental activities | 156,396,489 | 29,591,533 | 12,353,528 | 6,431,481 | (108,019,947) | - | (108,019,947) |
| Business-type activities: | | | | | | | |
| Nursing home | 15,761,864 | 12,379,735 | - | - | - | (3,382,129) | (3,382,129) |
| Animal services | 2,250,079 | 2,524,155 | - | - | - | 274,076 | 274,076 |
| Golf course | 1,927,535 | 1,733,708 | - | - | - | (193,827) | (193,827) |
| Total business-type activities | 19,939,478 | 16,637,598 | - | - | - | (3,301,880) | (3,301,880) |
| Total | \$ 176,335,967 | \$ 46,229,131 | \$ 12,353,528 | \$ 6,431,481 | \$ (108,019,947) | \$ (3,301,880) | \$ (111,321,827) |
| General revenues: | | | | | | | |
| Taxes: | | | | | | | |
| Property taxes | | | | | \$ 40,094,867 | \$ - | \$ 40,094,867 |
| Sales taxes | | | | | 987,676 | - | 987,676 |
| State income taxes | | | | | 4,894,822 | - | 4,894,822 |
| Quarter-cent sales tax | | | | | 6,836,561 | - | 6,836,561 |
| Public safety sales tax | | | | | 25,248,665 | - | 25,248,665 |
| Replacement taxes | | | | | 5,337,172 | - | 5,337,172 |
| Use tax | | | | | 788,214 | - | 788,214 |
| Other taxes | | | | | 6,369,042 | - | 6,369,042 |
| Miscellaneous | | | | | 4,160,561 | 105,142 | 4,265,703 |
| Investment income | | | | | 1,455,769 | 23,424 | 1,479,193 |
| Transfers | | | | | (3,034,000) | 3,034,000 | - |
| Total general revenues and transfers | | | | | 93,139,349 | 3,162,566 | 96,301,915 |
| Change in net assets | | | | | (14,880,598) | (139,314) | (15,019,912) |
| Net assets, beginning, as previously reported | | | | | 265,553,715 | 15,813,261 | 281,366,976 |
| Restatement | | | | | (1,966,913) | 99,633 | (1,867,280) |
| Net assets, beginning, as restated | | | | | 263,586,802 | 15,912,894 | 279,499,696 |
| Net assets - ending | | | | | \$ 248,706,204 | \$ 15,773,580 | \$ 264,479,784 |

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

County of Winnebago, Illinois

Balance Sheet

Governmental Funds

September 30, 2009

| | General Fund | Public Safety Sales Tax Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------------------------|--------------------------------|--------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 21,179,401 | \$ 2,804 | \$ 4,273,222 | \$ 25,455,427 |
| Investments | 29,543,906 | 8,504,087 | 32,304,562 | 70,352,555 |
| Receivables, net | 17,002,704 | - | 27,677,713 | 44,680,417 |
| Receivables from other governments | 4,714,513 | 6,367,678 | 5,698,944 | 16,781,135 |
| Due from other funds | 25,469 | 1,506,402 | 30,624,798 | 32,156,669 |
| Long-term receivables | - | - | 292,570 | 292,570 |
| Other assets | - | - | 40,000 | 40,000 |
| Total assets | \$ 72,465,993 | \$ 16,380,971 | \$ 100,911,809 | \$ 189,758,773 |
| Liabilities | | | | |
| Accounts payable | \$ 2,983,671 | \$ 845,565 | 5,364,868 | \$ 9,194,104 |
| Accrued payroll | 891,216 | 301,548 | 471,383 | 1,664,147 |
| Due to other funds | 40,365,388 | - | 4,279,130 | 44,644,518 |
| Deferred revenue | 17,308,247 | - | 27,683,516 | 44,991,763 |
| Contract retainage | - | - | 753,259 | 753,259 |
| Total liabilities | 61,548,522 | 1,147,113 | 38,552,156 | 101,247,791 |
| Fund balances | | | | |
| Reserved for: | | | | |
| Long-term receivables | - | - | 292,570 | 292,570 |
| Debt service | - | - | 14,455,814 | 14,455,814 |
| Capital projects | - | - | 8,392,937 | 8,392,937 |
| Public safety | - | 15,233,858 | - | 15,233,858 |
| Tort liability | 31,239 | - | 116,784 | 148,023 |
| Funds in trust | 70,630 | - | - | 70,630 |
| Unreserved, reported in: | | | | |
| General fund | 10,815,602 | - | - | 10,815,602 |
| Special revenue funds | - | - | 39,307,699 | 39,307,699 |
| Debt service | - | - | (65,208) | (65,208) |
| Capital projects funds | - | - | (140,943) | (140,943) |
| Total fund balances | 10,917,471 | 15,233,858 | 62,359,653 | 88,510,982 |
| Total liabilities and fund balances | \$ 72,465,993 | \$ 16,380,971 | \$ 100,911,809 | \$ 189,758,773 |

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, 2009

Reconciliation to Government-Wide Statement of Net Assets:

| | |
|---|-----------------------|
| Total Governmental Fund Balances | \$ 88,510,982 |
| Amounts reported for governmental activities in the Statement of Net Assets are different because: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 340,759,235 |
| Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds. | 3,173,059 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | (174,348,743) |
| 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. | (9,388,329) |
| Net Assets of Governmental Activities | <u>\$ 248,706,204</u> |

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

County of Winnebago, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2009

| | General Fund | Public Safety Sales Tax Fund | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|---------------------------------------|--------------------------------|--------------------------------|
| Revenues | | | | |
| Taxes | \$ 22,710,127 | \$ 25,248,665 | \$ 25,997,191 | \$ 73,955,983 |
| Intergovernmental | 12,027,172 | 404,240 | 27,625,294 | 40,056,706 |
| Charges for services | 9,317,985 | - | 12,921,488 | 22,239,473 |
| Fines and forfeitures | 1,260,338 | - | 79,000 | 1,339,338 |
| Licenses and permits | 469,259 | - | 774,836 | 1,244,095 |
| Investment income | 500,429 | 315,136 | 640,204 | 1,455,769 |
| Miscellaneous | 3,457,205 | 158,668 | 634,687 | 4,250,560 |
| Total revenues | 49,742,515 | 26,126,709 | 68,672,700 | 144,541,924 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 12,181,799 | - | 6,276,980 | 18,458,779 |
| Public safety | 30,697,193 | 18,471,851 | 9,057,506 | 58,226,550 |
| Highway and streets | 177,555 | - | 9,572,774 | 9,750,329 |
| Health and welfare | 887,774 | - | 17,244,213 | 18,131,987 |
| Judicial | 10,558,330 | - | 4,397,359 | 14,955,689 |
| Culture and recreation | - | - | 4,443,103 | 4,443,103 |
| Debt service: | | | | |
| Principal | - | - | 7,920,000 | 7,920,000 |
| Interest | - | - | 7,037,247 | 7,037,247 |
| Capital outlay | 513,126 | 50,279 | 18,441,469 | 19,004,874 |
| Total expenditures | 55,015,777 | 18,522,130 | 84,390,651 | 157,928,558 |
| Excess of revenues over (under) expenditures | (5,273,262) | 7,604,579 | (15,717,951) | (13,386,634) |
| Other financing sources (uses) | | | | |
| Payments to refunded debt escrow agent | - | - | (2,761,547) | (2,761,547) |
| Issuance of general obligation bonds | - | - | 5,100,000 | 5,100,000 |
| Premium (discount) on bond issue | - | - | 131,729 | 131,729 |
| Capital lease | 1,138,929 | - | - | 1,138,929 |
| Transfers in | 578,618 | 20,000 | 15,217,163 | 15,815,781 |
| Transfers out | (163,095) | (9,052,358) | (9,684,328) | (18,899,781) |
| Total other financing sources (uses) | 1,554,452 | (9,032,358) | 8,003,017 | 525,111 |
| Net change in fund balances | (3,718,810) | (1,427,779) | (7,714,934) | (12,861,523) |
| Fund balances, beginning of period, as previously reported | 14,636,281 | 16,661,637 | 71,182,710 | 102,480,628 |
| Restatement | - | - | (1,108,123) | (1,108,123) |
| Fund balances beginning of period, as restated | 14,636,281 | 16,661,637 | 70,074,587 | 101,372,505 |
| Fund balances, end of period | \$ 10,917,471 | \$ 15,233,858 | \$ 62,359,653 | \$ 88,510,982 |

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, 2009

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ (12,861,523)

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

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlays exceed depreciation:

| | | |
|-------------------------------|-------------------|-----------|
| Capital outlays - Capitalized | 14,730,628 | |
| Depreciation | <u>12,497,675</u> | 2,232,953 |

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds 7,966

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. 4,538,861

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. 4,280,468

Loss on disposal of capital assets (102,301)

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. (11,761,001)

Changes in net other post-employment benefits obligations and early retirement incentives are reported only in the statement of activities (1,216,021)

Change in Net Assets of Governmental Activities \$ (14,880,598)

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

County of Winnebago, Illinois

Balance Sheet

Proprietary Funds

September 30, 2009

| | Business-Type Activities | | | Totals | Governmental |
|--|-------------------------------------|----------------------------|--|----------------------|------------------------------|
| | River Bluff Nursing Home Fund | Animal Services Fund | Forest Preserve Golf Course Fund | | Internal Service Funds |
| Assets | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | \$ 51 | \$ 200 | 187,816 | \$ 188,067 | \$ 120,336 |
| Receivables, net | 1,593,866 | 250,578 | - | 1,844,444 | 4,780,961 |
| Due from other funds | 8,269,856 | 44,097 | 9,464 | 8,323,417 | 4,523,631 |
| Receivable from other governments | - | 602,037 | - | 602,037 | 62,654 |
| Inventory | 98,369 | - | 89,264 | 187,633 | - |
| Total current assets | 9,962,142 | 896,912 | 286,544 | 11,145,598 | 9,487,582 |
| Noncurrent assets | | | | | |
| Restricted investments | 70,162 | - | - | 70,162 | - |
| Capital assets not being depreciated | 342,044 | 1,860 | 580,132 | 924,036 | - |
| Capital assets being depreciated, net | 2,628,792 | 954,226 | 2,740,925 | 6,323,943 | 440,176 |
| Total noncurrent assets | 3,040,998 | 956,086 | 3,321,057 | 7,318,141 | 440,176 |
| Total assets | \$ 13,003,140 | \$ 1,852,998 | \$ 3,607,601 | \$ 18,463,739 | \$ 9,927,758 |
| Liabilities | | | | | |
| Current liabilities | | | | | |
| Accounts payable | \$ 468,749 | \$ 43,322 | \$ 25,967 | \$ 538,038 | \$ 618,840 |
| Accrued salaries, wages and benefits | 288,085 | 32,731 | 31,753 | 352,569 | 23,647 |
| Payable to other governments | 1,077,665 | - | - | 1,077,665 | - |
| Claims payable | - | - | - | - | 18,169,742 |
| Current portion of long-term liabilities | 110,214 | 6,857 | 8,620 | 125,691 | 14,600 |
| Total current liabilities | 1,944,713 | 82,910 | 66,340 | 2,093,963 | 18,826,829 |
| Noncurrent liabilities | | | | | |
| Compensated absences | 343,192 | 29,337 | 36,879 | 409,408 | 22,674 |
| Early retirement incentive | 83,253 | - | - | 83,253 | 16,651 |
| Postemployment healthcare benefits | 86,000 | 9,608 | 7,927 | 103,535 | 9,757 |
| Total noncurrent liabilities | 512,445 | 38,945 | 44,806 | 596,196 | 49,082 |
| Total liabilities | \$ 2,457,158 | \$ 121,855 | \$ 111,146 | \$ 2,690,159 | \$ 18,875,911 |
| Net assets | | | | | |
| Invested in capital assets | \$ 2,970,836 | \$ 956,086 | \$ 3,321,057 | \$ 7,247,979 | \$ 440,176 |
| Unrestricted | 7,575,146 | 775,057 | 175,398 | 8,525,601 | (9,388,329) |
| Total net assets | 10,545,982 | 1,731,143 | 3,496,455 | 15,773,580 | (8,948,153) |
| Total liabilities and net assets | \$ 13,003,140 | \$ 1,852,998 | \$ 3,607,601 | \$ 18,463,739 | \$ 9,927,758 |

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, 2009

| | <i>Business-Type Activities</i> | | | | <i>Governmental Activities</i> |
|--|--|-------------------------------------|---|----------------------|---------------------------------------|
| | <i>River Bluff Nursing Home Fund</i> | <i>Animal Services Fund</i> | <i>Forest Preserve Golf Course Fund</i> | <i>Totals</i> | <i>Internal Service Funds</i> |
| Operating revenues | | | | | |
| Charges for services | \$ 12,379,735 | \$ 907,024 | \$ 1,733,708 | \$ 15,020,467 | \$ 17,033,754 |
| Licenses and permits | - | 1,617,131 | - | 1,617,131 | - |
| Other | 68,987 | 31,881 | 4,274 | 105,142 | 4,935,968 |
| Total operating revenues | 12,448,722 | 2,556,036 | 1,737,982 | 16,742,740 | 21,969,722 |
| Operating expenses | | | | | |
| Personnel | 11,388,575 | 1,525,203 | 1,142,700 | 14,056,478 | 906,247 |
| Supplies and services | 4,034,604 | 635,903 | 584,173 | 5,254,680 | 32,795,469 |
| Depreciation | 338,685 | 87,773 | 200,662 | 627,120 | 97,822 |
| Total operating expenses | 15,761,864 | 2,248,879 | 1,927,535 | 19,938,278 | 33,799,538 |
| Operating income (loss) | (3,313,142) | 307,157 | (189,553) | (3,195,538) | (11,829,816) |
| Non-operating revenues (expenses) | | | | | |
| Investment income | 7,754 | 670 | 15,000 | 23,424 | - |
| Interest expense | - | (1,200) | - | (1,200) | - |
| Net non-operating revenues (expenses) | 7,754 | (530) | 15,000 | 22,224 | - |
| Income (loss) before transfers | (3,305,388) | 306,627 | (174,553) | (3,173,314) | (11,829,816) |
| Other financing sources (uses) | | | | | |
| Transfers in | 3,108,349 | - | - | 3,108,349 | 50,000 |
| Transfers out | (74,349) | - | - | (74,349) | - |
| Net increase (decrease) in net assets | (271,388) | 306,627 | (174,553) | (139,314) | (11,779,816) |
| Total net assets, beginning, as previously reported | 10,817,370 | 1,324,883 | 3,671,008 | 15,813,261 | 3,690,453 |
| Restatement | - | 99,633 | - | 99,633 | (858,790) |
| Total net assets, beginning, as restated | 10,817,370 | 1,424,516 | 3,671,008 | 15,912,894 | 2,831,663 |
| Total net assets, end of period | \$ 10,545,982 | \$ 1,731,143 | \$ 3,496,455 | \$ 15,773,580 | \$ (8,948,153) |

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, 2009

| | <i>Business-Type Activities</i> | | | | <i>Governmental-Type Activities</i> |
|--|---------------------------------|---------------------|-------------------------|--------------------|-------------------------------------|
| | <i>River Bluff</i> | <i>Animal</i> | <i>Forest Preserve</i> | <i>Totals</i> | <i>Internal Service Funds</i> |
| | <i>Nursing Home Fund</i> | <i>Service Fund</i> | <i>Golf Course Fund</i> | | |
| Cash flows from operating activities: | | | | | |
| Charges for services | 13,883,773 | 347,933 | 1,740,599 | 15,972,305 | 17,379,754 |
| Licenses and permits | - | 1,466,186 | - | 1,466,186 | - |
| Other operating revenues | 68,987 | 32,918 | 4,274 | 106,179 | - |
| Cash paid to employees | (11,150,421) | (1,510,021) | (1,148,993) | (13,809,435) | (867,706) |
| Cash paid to vendors | (4,080,636) | (628,038) | (637,309) | (5,345,983) | (15,588,498) |
| Net cash from operating activities | (1,278,297) | (291,022) | (41,429) | (1,610,748) | 923,550 |
| Cash flows from noncapital financing activities: | | | | | |
| Receipts from other funds | 3,018,551 | 320,656 | - | 3,339,207 | 50,000 |
| Payments to other funds | (2,150,395) | - | 176,866 | (1,973,529) | (881,996) |
| Net cash from noncapital financing activities | 868,156 | 320,656 | 176,866 | 1,365,678 | (831,996) |
| Cash flows from capital and related financing activities: | | | | | |
| Principal paid on bonds | - | (50,000) | - | (50,000) | - |
| Interest paid on bonds | - | (1,200) | - | (1,200) | - |
| Proceeds from sales of assets | - | 3,683 | - | 3,683 | - |
| Capital acquisitions | (162,551) | (51,646) | (79,684) | (293,881) | (79,007) |
| Net cash from capital and related financing activities | (162,551) | (99,163) | (79,684) | (341,398) | (79,007) |
| Cash flows from investing activities: | | | | | |
| Proceeds from sale of investments | 564,935 | 68,859 | - | 633,794 | - |
| Interest and dividends | 7,754 | 670 | 15,000 | 23,424 | - |
| Net cash from investing activities | 572,689 | 69,529 | 15,000 | 657,218 | - |
| Net increase (decrease) in cash and cash equivalents | (3) | - | 70,753 | 70,750 | 12,547 |
| Cash and cash equivalents, beginning of period | 54 | 200 | 117,063 | 117,317 | 107,789 |
| Cash and cash equivalents, end of period | 51 | 200 | 187,816 | 188,067 | 120,336 |

(Continued)

County of Winnebago, Illinois
 Statements of Cash Flows (Continued)
 Proprietary Funds
 For The Year Ended September 30, 2009

| | <i>Business-Type Activities</i> | | | <i>Totals</i> | <i>Governmental- Type Activities</i> |
|---|---------------------------------|---------------------------|--|--------------------|--|
| | <i>River Bluff Nursing</i> | <i>Animal Service</i> | <i>Forest Preserve Golf Course</i> | | <i>Internal Service</i> |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities | | | | | |
| Operating income (loss) | (3,313,142) | 307,157 | (189,553) | (3,195,538) | (11,829,816) |
| Adjustments to reconcile operating income to net cash provided by (used in) operating activities: | | | | | |
| Depreciation and amortization | 338,685 | 87,773 | 200,662 | 627,120 | 97,822 |
| Loss on asset disposal | - | 1,037 | - | 1,037 | - |
| Changes in assets and liabilities: | | | | | |
| Decrease (increase) in due from other governmental units and agencies | - | (559,655) | - | (559,655) | 190,993 |
| (Increase) decrease in receivables, net | 1,604,878 | (150,381) | 6,891 | 1,461,388 | (4,780,961) |
| (Increase) decrease in inventory | 20,305 | - | (19,575) | 730 | - |
| Increase (decrease) in accounts payable | (66,337) | 8,015 | (33,561) | (91,883) | 41,402 |
| Increase (decrease) in accrued payroll | 50,825 | 5,823 | (3,864) | 52,784 | 2,020 |
| Increase (decrease) in compensated absences payable | 58,963 | 7,071 | (5,481) | 60,553 | (6,168) |
| Decrease in payables to other governments | (100,840) | (150) | - | (100,990) | - |
| Increase in early retirement incentive | 113,253 | - | - | 113,253 | 22,651 |
| Increase in other postemployment benefit obligation | 15,113 | 2,288 | 3,052 | 20,453 | 20,038 |
| Increase in claims payable | - | - | - | - | 17,165,569 |
| Net cash from operating activities | (1,278,297) | (291,022) | (41,429) | (1,610,748) | 923,550 |

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

County of Winnebago, Illinois

Statement of Fiduciary Net Assets

September 30, 2009

| | <i>Agency Funds</i> |
|---|----------------------|
| Assets | |
| Cash | \$ 9,788,667 |
| Investments | 1,247,289 |
| Accrued interest on investments | 13,111 |
| Other receivables | 287,623 |
| <hr/> | |
| Total assets | \$ 11,336,690 |
| <hr/> | |
| Liabilities | |
| Accounts payable | \$ 111,678 |
| Due to taxing districts | 3,404,815 |
| Due to other governmental units and agencies | 2,938,092 |
| Due to others | 4,882,105 |
| <hr/> | |
| Total liabilities | \$ 11,336,690 |

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, 2009

Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

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

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

Blended Component Unit

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2009

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, 2009 fiscal year and consist of four special revenue funds, two debt service funds, four capital project funds, and one enterprise fund. Component unit financial statements for the District may be obtained from their administrative office located at 5500 North Rock Drive, Rockford, Illinois, 61103.

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

the proprietary fund Statements of Revenues, Expenses and Changes in Net Assets. These statements use the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

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

The difference in fiscal year-ends between the County and the District creates an imbalance of \$131,316 between interfund activities in the Government-Wide Statements of Net Assets.

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

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

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

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

County of Winnebago, Illinois
Notes to Financial Statements
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those net current assets. The funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days for property taxes and 90 days for all other amounts) to be used to liquidate liabilities of the current period. Significant revenue sources which are susceptible to accrual include property taxes, other taxes, grants, charges for services and interest. All other revenue sources are considered to be measurable and available only when cash is received.

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

Governmental Funds

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

General Fund

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

Public Safety Sales Tax Fund

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

Proprietary Funds

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

County of Winnebago, Illinois

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River Bluff Nursing Home Fund

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

Animal Services Fund

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

Forest Preserve Golf Course Fund

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

Additionally, the County reports the following fund type:

Internal Service Funds

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

Other Governmental and Fiduciary Funds

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

D. Assets, Liabilities, and Net Assets or Equity

Cash and Cash Equivalents (Proprietary Fund Type)

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

- (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.

County of Winnebago, Illinois
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- (2) Investments in the Proprietary funds consist of certificates of deposit which are not cash equivalents in that those investments are not readily convertible to cash without prior notice or penalty and their maturities may exceed three months.

Investments

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

Inventories (Business-Type Activities)

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

Capital Assets

Capital assets include land, right-of-way (included with land), buildings, improvements, equipment, and other tangible assets purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Infrastructure capital assets are purchased or acquired with an original cost of \$50,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

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

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

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

County of Winnebago, Illinois

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September 30, 2009

Revenues

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

Compensated Absences

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

Interfund Activity

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

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

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

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Fund Equity

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

Restricted Assets

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

Equity and Net Assets Classifications

Government-wide and Proprietary Fund Statements

Net assets is displayed in three components:

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

Restricted net assets - consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. \$15,233,858 of the County's restricted net assets is a result of enabling legislation adopted by the County (portion of restricted for public safety)

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

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

County of Winnebago, Illinois

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Property Tax Revenue Recognition

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

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

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

Replacement Tax Allotments

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

County of Winnebago, Illinois
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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
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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 \$174,348,743 difference are as follows:

| | |
|--|-----------------------|
| Bonds payable | \$ 161,216,519 |
| Plus: Issue premium amortized against interest expense | 3,902,387 |
| Less: Deferred charge on refunding (to be amortized over life of debt) | (491,393) |
| Less: Deferred charge on issue costs (to be amortized over life of debt) | (1,751,808) |
| Installment note | 971,940 |
| Accrued interest payable | 1,801,885 |
| Early retirement incentive | 863,350 |
| Claims and judgments | 4,113,844 |
| Compensated absences | 3,144,537 |
| Net other postemployment benefit obligation | <u>577,482</u> |
| Net adjustment to reduce fund balance - total governmental funds to arrive at net assets-governmental activities | <u>\$ 174,348,743</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
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An element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$4,538,861 difference are as follows:

| | |
|--|---------------------|
| Debt issued or incurred: | |
| Capital lease payments | \$ (1,138,929) |
| Issuance of general obligation bonds | (5,100,000) |
| Current year accretion on bonds | (134,202) |
| Less: Premiums | (131,729) |
| Principal repayments: | |
| Crossover refunding | 2,761,547 |
| General obligation debt | 7,920,000 |
| Installment note | 62,362 |
| Lease obligations | 176,972 |
| Bond Issue costs | <u>122,840</u> |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ 4,538,861</u> |

Another element of that reconciliation states "Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this \$4,280,468 difference are as follows:

| | |
|--|---------------------|
| Interest on installment and capital leases | \$ 833 |
| Compensated absences | (660,267) |
| Claims and judgments | 4,846,914 |
| Accrued interest | 13,285 |
| Amortization of deferred charge on refunding | (42,938) |
| Amortization of issuance costs | (149,490) |
| Amortization of bond premium/discount | <u>272,131</u> |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ 4,280,468</u> |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net assets as of September 30, 2009:

| | | |
|--|----|--------------|
| Special Revenue Funds: | | |
| Rental Housing Fee | \$ | (28,802) |
| Public Health Grants Fund | | (577,444) |
| Geographic Information System Fund | | (308) |
| Children's Advocacy Project Fund | | (113,060) |
| State's Attorney Grant Fund | | (113,137) |
| Probation Grants Fund | | (260,183) |
| Public Defender Grants Fund | | (31,549) |
| Law Library Fund | | (41) |
| Capital Project Funds: | | |
| 2006A Justice Center Project Fund | | (140,943) |
| Debt Service Funds: | | |
| 2002A Forest Preserve Land Acquisition Bond Fund | | (65,208) |
| Internal Service Funds: | | |
| Litigation Settlement Fund | | (12,250,000) |

The County plans to alleviate these fund deficits by future reimbursements from other governmental units, transfers from other funds, reductions to future expenditures and issuance of general obligation alternate bonds.

Note 4 - Detailed Notes on All Funds

A. Deposits and Investments

Interest Rate Risk

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

Credit Risk

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

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

County of Winnebago, Illinois

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September 30, 2009

The County invests in the State Treasurer's investment pool which was rated AAAM by Standard and Poor's as of June 30, 2009.

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, 2009, the County has deposits and investments in three financial institutions in amounts in excess of five percent of the County's total deposits and investments. These three institutions hold approximately 41, 32, and 25 percent of the County's total deposits and investments as of September 30, 2009.

Custodial Credit Risk

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

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

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

Obligations pledged to secure deposit must be delivered to the appointed custodian of the County. Prior to placing the deposit, and on a daily basis thereafter, the Treasurer determines that the collateral has a market value adequate to secure the deposit. During the year ended September 30, 2009, 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, approximately \$10,000 was uninsured and uncollateralized, and is held in the County Clerk Agency Fund.

County of Winnebago, Illinois
Notes to Financial Statements
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As of September 30, 2009 the County's investments consist of certificate of deposits totaling \$39,969,532 and the following investments:

| | <i>Reported Amount</i> |
|--|----------------------------|
| Investment Types | |
| Illinois Funds, Money Market * | 436,830 |
| Maximum Insured Now Account ** | 24,957,595 |
| Illinois Public Investment Savings *** | 6,122,554 |
| Illinois Public Investment Savings**** | 113,333 |
| Total | \$ 31,630,312 |

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

- * The pool has the characteristic of a mutual fund. As the County does not own specific securities in the pool, a risk category cannot be assigned to these investments. At September 30, 2009 the carrying amount of investments at cost in the pool approximates fair value. Oversight of this pool is done by the Illinois Funds Investment Pool Trustees. The credit quality rating of this Pool is AAAM (According to the Illinois Funds, June 30, 2009 audited financial statements.)
- ** Represents a Negotiable Order of Withdrawal account, an interest-earning bank account with which the County is permitted to write drafts against money held on deposit.
- *** Represents a Money Market Mutual Fund Sweep account. Cost approximates fair value.
- **** Represents Winnebago County Forest Preserve funds.

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

B. Receivables/ Deferred Revenues

Receivables

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

| <i>Governmental - Type</i> | | | |
|--------------------------------------|---------------------|-------------------------------------|------------------------------------|
| | <i>General Fund</i> | <i>Public Safety Sales Tax Fund</i> | <i>Nonmajor Governmental Funds</i> |
| Receivables | | | |
| Interest | \$ 19,200 | \$ - | \$ 27,885 |
| Real Estate taxes | 16,262,470 | - | 26,867,435 |
| Accounts | 880,234 | - | 1,045,604 |
| | | | |
| Gross receivables | 17,161,904 | - | 27,940,924 |
| Allowance for uncollectible accounts | (159,200) | - | (263,211) |
| | | | |
| Net, total receivable | \$ 17,002,704 | \$ - | \$ 27,677,713 |

| <i>Business - Type</i> | | | | |
|--------------------------------------|---------------------------------|-----------------------------|-------------------------------|---------------|
| | <i>River Bluff Nursing Home</i> | <i>Animal Services Fund</i> | <i>Internal Service Funds</i> | <i>Total</i> |
| Receivables | | | | |
| Interest | \$ - | \$ - | \$ - | \$ 47,085 |
| Real estate taxes | - | - | - | 43,129,905 |
| Accounts | 2,099,662 | 250,578 | 4,780,961 | 9,057,039 |
| | | | | |
| Gross receivables | 2,099,662 | 250,578 | 4,780,961 | 52,234,029 |
| Allowance for uncollectible accounts | (505,796) | - | - | (928,207) |
| | | | | |
| Net, total receivable | \$ 1,593,866 | \$ 250,578 | \$ 4,780,961 | \$ 51,305,822 |

| | |
|------------------------------|--------------|
| Due from other governments: | |
| General Fund | \$ 4,714,513 |
| Public Safety Sales Tax Fund | 6,367,678 |
| Other Governmental Funds | 5,698,944 |
| Animal Services Fund | 602,037 |
| Internal Service Funds | 62,654 |
| | |
| <u>\$ 68,751,648</u> | |

County of Winnebago, Illinois
Notes to Financial Statements
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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 | \$ - | \$ 15,760,800 | \$ 15,760,800 |
| Other governmental funds | - | 26,057,904 | 26,057,904 |
| Other governmental units | | | |
| General | 1,547,447 | - | 1,547,447 |
| Other governmental funds | 1,625,612 | - | 1,625,612 |
| Total deferred revenue | \$ 3,173,059 | \$ 41,818,704 | \$ 44,991,763 |

C. Notes Receivable

The County has entered into several agreements with local corporations for the purpose of economic development. Under the agreements, the County has authorized six loans to several corporations ranging from \$10,000 to \$95,000 with interest from three to six percent per annum with maturities ranging from December 2010 through February 2016. The remaining amount due to the County under these agreements is \$292,570 at September 30, 2009.

County of Winnebago, Illinois
Notes to Financial Statements
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D. Capital Assets

Capital asset activity for governmental activities at September 30, 2009 is as follows:

| | <i>Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Transfers</i> | <i>Ending Balance</i> |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------------|
| Governmental activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 37,347,966 | \$ 579,865 | \$ - | \$ - | \$ 37,927,831 |
| Construction in progress | 9,775,889 | 11,644,613 | - | (10,436,461) | 10,984,041 |
| Total capital assets, not being depreciated | 47,123,855 | 12,224,478 | - | (10,436,461) | 48,911,872 |
| Capital assets, being depreciated: | | | | | |
| Buildings and improvements | 211,689,708 | 790,299 | - | 2,779,388 | 215,259,395 |
| Land improvements | 6,264,260 | 143,992 | - | - | 6,408,252 |
| Machinery, equipment and furniture | 30,097,967 | 1,550,407 | (2,996,503) | - | 28,651,871 |
| Infrastructure | 141,506,472 | 203,038 | - | 7,657,073 | 149,366,583 |
| Total capital assets, being depreciated | 389,558,407 | 2,687,736 | (2,996,503) | 10,436,461 | 399,686,101 |
| Accumulated depreciation for: | | | | | |
| Buildings and improvements | (35,627,589) | (5,882,423) | - | - | (41,510,012) |
| Land improvements | (1,979,095) | (176,518) | - | - | (2,155,613) |
| Machinery, equipment and furniture | (19,808,778) | (1,865,273) | 2,894,202 | - | (18,779,849) |
| Infrastructure | (40,819,803) | (4,573,461) | - | - | (45,393,264) |
| Total accumulated depreciation | (98,235,265) | (12,497,675) | 2,894,202 | - | (107,838,738) |
| Total capital assets, being depreciated, net | 291,323,142 | (9,809,939) | (102,301) | 10,436,461 | 291,847,363 |
| Governmental activities capital assets, net | \$ 338,446,997 | \$ 2,414,539 | \$ (102,301) | \$ - | \$ 340,759,235 |

Capital asset activity for the business-type activities at September 30, 2009 is as follows:

| | <i>Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Transfers</i> | <i>Ending Balance</i> |
|---|------------------------------|---------------------|-------------------|------------------|---------------------------|
| Business-type activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 847,259 | \$ - | \$ - | \$ - | \$ 847,259 |
| Construction in progress | - | 76,777 | - | - | 76,777 |
| Total capital assets, not being depreciated | 847,259 | 76,777 | - | - | 924,036 |
| Capital assets, being depreciated: | | | | | |
| Buildings and improvements | 11,247,657 | 43,005 | - | - | 11,290,662 |
| Land improvements | 2,811,793 | - | - | - | 2,811,793 |
| Machinery, equipment and furniture | 4,712,564 | 174,100 | (146,796) | - | 4,739,868 |
| Total capital assets, being depreciated | 18,772,014 | 217,105 | (146,796) | - | 18,842,323 |
| Accumulated depreciation for: | | | | | |
| Buildings and improvements | (7,189,379) | (370,055) | - | - | (7,559,434) |
| Land improvements | (824,924) | (65,064) | - | - | (889,988) |
| Machinery, equipment and furniture | (4,022,716) | (192,001) | 145,759 | - | (4,068,958) |
| Total accumulated depreciation | (12,037,019) | (627,120) | 145,759 | - | (12,518,380) |
| Total capital assets, being depreciated, net | 6,734,995 | (410,015) | (1,037) | - | 6,323,943 |
| Business-type activities capital assets, net | \$ 7,582,255 | \$ (333,238) | \$ (1,037) | \$ - | \$ 7,247,979 |

County of Winnebago, Illinois
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Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2009 as follows:

| | |
|--|----------------------|
| Governmental activities: | |
| General government | \$ 988,803 |
| Public safety | 5,276,428 |
| Highways and streets, including depreciation of general infrastructure assets | 5,071,413 |
| Health and welfare | 92,869 |
| Judicial | 460,363 |
| Culture and recreation | 509,977 |
| Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets | 97,822 |
| <hr/> | |
| Total depreciation expense - governmental activities | \$ 12,497,675 |
| <hr/> | |
| Business-type activities: | |
| Nursing home | \$ 338,685 |
| Animal services | 87,773 |
| Golf course operations | 200,662 |
| <hr/> | |
| Total depreciation expense - business-type activities | \$ 627,120 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Construction Commitments

The County has active construction projects as of September 30, 2009. The projects include street construction, widening and construction of existing streets, bridges, computer project and building repairs. At year-end the County's commitments with contractors are as follows:

| <i>Project</i> | <i>Contract #</i> | <i>Commitment</i> |
|---------------------------------------|-------------------|---------------------|
| Pecatonica Prairie Path | 94-00267-00-BT | \$ 372,926 |
| East Side Connection | 03-00341-01-PV | 1,845,777 * |
| Baxter/Beltline Roads | 04-00343-00-PV | 69,133 |
| Beltline Bridges over Kishwaukee & BR | 04-00343-00-BR | 1,211,921 |
| Harrison Avenue | 04-00355-00-RS | 118,741 |
| Bell School Rd (Newburg to Walton) | 04-00360-00-PV | 1,603,510 |
| Riverside/I90 | 05-00380-00-BR | 3,180,000 * |
| Wheeler Road Bridge Over Otter Creek | 06-00414-00-BR | 105,764 |
| Charles Street Bike Path | 08-00438-00-BT | 17,621 |
| Total | | \$ 8,525,393 |

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

*These contracts are in partnership with City of Loves Park and IL State Toll Highway Authority.

E. Interfund Receivable, Payables and Transfers

The composition of interfund balances as of September 30, 2009, is as follows:

| Receivable Fund | Payable Fund | Detail | Amount |
|-------------------------------|------------------------------|-------------------------|----------------------|
| General Fund | Non-major government funds | Interfund charges | \$ 25,469 |
| Public Safety Sales Tax Fund | General Fund | Interfund cash advances | \$ 1,506,402 |
| River Bluff Nursing Home Fund | General Fund | Interfund cash advances | \$ 8,269,856 |
| Animal Services Fund | General Fund | Interfund cash advances | \$ 44,097 |
| Golf Course Fund | General Fund | Interfund cash advances | \$ 9,464 |
| Internal Service Funds | General Fund | Interfund cash advances | \$ 4,523,631 |
| Non-major governmental funds | General Fund | Interfund cash advances | \$ 26,011,938 |
| | Non-major governmental funds | Interfund cash advances | 4,253,661 |
| | Agency Fund | Interfund cash advances | 227,883 |
| | Difference due to year end | | 131,316 |
| | | | \$ 30,624,798 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

The \$131,316 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, 2009 are as follows:

| Fund | <i>Transfer In</i> | <i>Transfer Out</i> |
|-------------------------------|--------------------|---------------------|
| General Fund | \$ 578,618 | \$ 163,095 |
| Public Safety Sales Tax Fund | 20,000 | 9,052,358 |
| River Bluff Nursing Home Fund | 3,108,349 | 74,349 |
| Nonmajor Governmental Funds | 15,217,163 | 9,684,328 |
| Internal Service Funds | 50,000 | - |
| Total | \$ 18,974,130 | \$ 18,974,130 |

The purposes of interfund transfers are as follows:

- \$578,618 transferred from other funds to the General Fund. This amount relates to a) operating subsidy \$200,000 from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development, b) \$13,000 transfer from the Probation Fee Fund (a nonmajor governmental fund) to reimburse the General Fund for certain expenses related to probationers, c) routine transfer of the excess collections from the Geographic Systems Information Fund (a nonmajor governmental fund) in the amount of \$251,869, and d) \$113,749 transfer representing 5% of collections in the Rental Housing Fee Fund (a nonmajor governmental fund) dating back to August 2005. The transfers will not be repaid.
- \$20,000 transferred from other funds to the Public Safety Sales Tax Fund. The amount relates to a transfer from the Probation Fee Fund (a nonmajor governmental fund) to reimburse the Public Safety Sales Tax Fund for certain expenses related to probationers. The transfer will not be repaid.
- \$3,108,349 transferred from other funds to the River Bluff Nursing Home Fund. The amount relates to a) the routine transfer of property tax receipts from the River Bluff Nursing Home Operations Fund (nonmajor governmental fund) in the amount of \$3,034,000, and b) a \$74,349 internal transfer within the River Bluff Nursing Home Fund (a proprietary fund). The transfers will not be repaid.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2009

- \$15,217,163 transferred from other funds to Nonmajor governmental funds. The amounts relates to:
 - a) Routine transfer of \$9,052,358 from the Public Safety Sales Tax Fund, \$399,533 from the County Highway Fund (a nonmajor governmental fund), \$102,375 from the Geographic Information System Fund (a nonmajor governmental fund), \$1,266,354 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,266,354 from the Motor Fuel Tax Fund (a nonmajor governmental fund), \$487,174 for the 9-1-1 Operations Fund (a nonmajor governmental fund), \$251,000 from the Toll Bridge Revenue Fund (a nonmajor governmental fund), \$50,000 from the Document Storage Fee Fund (a nonmajor governmental fund), \$517,000 from the Court Automation Fee Fund (a nonmajor governmental fund), \$100,000 from the Court Automation Fee Fund (a nonmajor governmental fund) and \$528,000 from the Toll Bridge Revenue Fund (a nonmajor governmental fund) to various nonmajor Debt Service Funds for the payment of debt service on certain general obligation and alternate revenue bonds.
 - b) \$113,749 transfer to the Recorders Document Fee Fund (a nonmajor governmental fund) representing 5% of collections in the Rental Housing Fee Fund (a nonmajor governmental fund) dating back to August 2005.
 - c) \$53,000 operating subsidy to the Historical Museum Fund (a nonmajor governmental fund) from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development.
 - d) \$135,535 transfer from the Geographic Information System Fund (a nonmajor governmental fund) to the Geographic Information System Operations Fund (a nonmajor governmental fund) for payment of the County share of the cost of operating the Winnebago County Geographic Information System.
 - e) \$37,399 operating subsidy from the Capital Improvements Fund (a nonmajor governmental fund) to the 2005A 1% Public Safety Sales Tax Project Fund (a nonmajor governmental fund).
 - f) \$335,776 operating subsidy from the Capital Improvements Fund (a nonmajor governmental fund) to the 2006A Justice Center Project Fund (a nonmajor governmental fund).
 - g) \$163,095 operating subsidy from the General Fund in the amount of \$1,567 to the Sheriff's Department Grant Fund (a nonmajor governmental fund), \$97,919 to the State's Attorney Grant Fund (a nonmajor governmental fund) and \$63,609 to the Probation Grants Fund (a nonmajor governmental fund).

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

- h) \$357,183 transfer to the Public Health Grants Fund (a nonmajor governmental fund) from the Public Health Fund (a nonmajor governmental fund) to reimburse the fund for certain expenses related the property tax levy recorded within the grant fund.
 - i) \$11 from the Forest Preserve Operations Fund (a nonmajor governmental fund) to the 2001 Forest Preserve Land Acquisition Project Fund (a nonmajor governmental fund) to close out the project fund.
 - j) \$1,267 from the 2002A Forest Preserve Land Acquisition Project Fund (a nonmajor governmental fund) to transfer any residual fund balance to the Forest Preserve Land Acquisition Fund (a nonmajor governmental fund). The transfers will not be repaid.
- \$50,000 transferred from other funds to the Internal Service Funds. This amount is transferred from the Document Storage Fee Fund (a nonmajor governmental fund) to the Central Services Fund for reimbursement of certain equipment and personnel expenditures. The transfers will not be repaid.

F. Long-term debt

General Obligation Bonds

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

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

| <i>Purpose</i> | <i>Original Issue Amount</i> | <i>Interest Rates</i> | <i>Maturity Date</i> | <i>Amount</i> | <i>Current portion</i> |
|--|--------------------------------------|---------------------------|--------------------------|----------------------|----------------------------|
| Governmental activities | | | | | |
| 2006C Limited General Obligation Bonds * | \$ 583,985 | 4.65 - 4.80% | 12/30/2025 | 673,983 | - |
| 2006D General Obligation Debt Certificates | 10,000,000 | 3.75 - 4.25% | 12/01/2026 | 9,315,000 | 360,000 |
| 2008 General Obligation Debt Certificates | 2,675,000 | 2.80 - 3.85% | 12/30/2018 | 2,675,000 | 40,000 |
| Governmental activities - refunding | | | | | |
| 2002A Limited General Obligation Refunding Bonds * | 3,114,150 | 4.25 - 5.35% | 12/30/2021 | 3,263,445 | 184,046 |
| Total general obligation bonds | | | | \$ 15,927,428 | \$ 584,046 |

* Represents Capital Appreciation Bonds

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

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> |
| 2010 | \$ 584,046 | \$ 559,825 |
| 2011 | 630,000 | 570,531 |
| 2012 | 665,000 | 544,734 |
| 2013 | 800,000 | 514,671 |
| 2014 | 1,030,000 | 478,676 |
| 2015 - 2019 | 5,835,000 | 1,731,051 |
| 2020 - 2024 | 4,041,749 | 1,577,677 |
| 2025 - 2027 | 2,341,633 | 532,880 |
| | \$ 15,927,428 | \$ 6,510,045 |

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 2009, the County issued \$5,100,000 in Alternate Revenue Source Bonds to pay the costs of installing a court and case management software.

Since the refunding was a crossover refunding, the prior bonds (2000) and the escrowed assets (cash with escrow agent) were reported on the County's financial statements until the crossover date (December 30, 2008). The County entered into the refunding to achieve a cash flow savings of approximately \$125,263 and an economic gain of \$77,466.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

| <i>Purpose</i> | <i>Original Issue Amount</i> | <i>Interest Rates</i> | <i>Maturity Date</i> | <i>Amount</i> | <i>Current portion</i> |
|--|--------------------------------------|---------------------------|--------------------------|-----------------------|----------------------------|
| Governmental activities | | | | | |
| 2001 Geographic Information System Fee Alternative Revenue Bonds | 800,000 | 4.4 - 4.5% | 12/30/2011 | 275,000 | 90,000 |
| 2002 Capital Project Sales Tax Alternative Revenue Capital Appreciation Bonds * | 2,073,433 | 2.62 - 4.52% | 12/30/2012 | 1,049,091 | 224,381 |
| 2003D State Tax Alternative Revenue Bonds | 1,340,000 | 3.9 - 4.4% | 12/30/2015 | 1,190,000 | 155,000 |
| 2003E Public Safety Sales Tax Alternative Revenue Bonds | 25,000,000 | 4.0 - 4.5% | 12/30/2017 | 7,000,000 | - |
| 2004A Matching Tax and Motor Fuel Tax Alternative Revenue Sources | 10,000,000 | 3.0 - 4.25% | 12/30/2022 | 9,675,000 | 255,000 |
| 2004B 9-1-1 Surcharge Alternative Revenue Sources | 4,400,000 | 3.15 - 4.00% | 12/30/2019 | 4,400,000 | 320,000 |
| 2005A Public Safety Sales Alternative Revenue Sources | 40,000,000 | 5.0% | 12/30/2024 | 33,000,000 | 2,000,000 |
| 2006A Public Safety Sales Tax Alternative Revenue Sources | 44,000,000 | 4.0 - 5.0% | 12/30/2024 | 39,750,000 | 2,440,000 |
| 2006B Matching Aid and Motor Fuel Tax Alternative Revenue Sources | 10,000,000 | 4.0 - 4.5% | 12/30/2022 | 9,180,000 | 235,000 |
| 2006C State Income Tax Alternative Revenue Sources | 3,500,000 | 4.0 - 4.5% | 12/30/2024 | 3,240,000 | 140,000 |
| 2007A Matching Tax and Motor Fuel Tax Alternative Revenue Sources | 8,000,000 | 4.0 - 5.0% | 12/30/2022 | 7,570,000 | 440,000 |
| 2009A Court Automation Alternative Revenue Sources | 5,100,000 | 3.0 - 4.0% | 12/30/2018 | 5,100,000 | 455,000 |
| | | | | \$ 121,429,091 | \$ 6,754,381 |
| Governmental activities - refunding | | | | | |
| 1996 Toll Bridge Refunding Alternative Revenue | \$ 6,225,000 | 5.1 - 5.2% | 12/30/2010 | \$ 2,020,000 | \$ 1,015,000 |
| 1999A Motor Fuel Refunding Alternative Revenue | 3,070,000 | 3.9 - 4.125% | 12/30/2013 | 1,060,000 | 195,000 |
| 1999B Motor Fuel Refunding Alternative Revenue | 3,070,000 | 3.9 - 4.125% | 12/30/2013 | 1,060,000 | 195,000 |
| 2003B Motor Fuel and Toll Bridge Refunding Alternative Revenue | 1,945,000 | 1.60 - 3.10% | 12/30/2012 | 1,030,000 | - |
| 2006E Public Safety Sales Tax Refunding Alternative Revenue | 18,765,000 | 4.00 - 4.5% | 12/30/2022 | 18,690,000 | 50,000 |
| | | | | \$ 23,860,000 | \$ 1,455,000 |
| Total Governmental activities - Alternative revenue debt | | | | \$ 145,289,091 | \$ 8,209,381 |

* Represents Capital Appreciation Bonds

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

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

| <i>September 30,</i> | <i>Governmental Activities</i> | |
|----------------------|--------------------------------|----------------------|
| | <i>Principal</i> | <i>Interest</i> |
| 2010 | 8,209,381 | 6,415,769 |
| 2011 | 8,382,871 | 6,030,096 |
| 2012 | 8,373,762 | 5,699,976 |
| 2013 | 8,548,450 | 5,330,276 |
| 2014 | 8,609,627 | 4,902,476 |
| 2015 - 2019 | 46,755,000 | 18,632,105 |
| 2020 - 2024 | 47,880,000 | 7,614,608 |
| 2025 | 8,530,000 | 212,550 |
| | \$ 145,289,091 | \$ 54,837,856 |

Installment Note

During fiscal 2006 the County entered into an installment purchase contract with a company to purchase a mobile command center. The original loan amount was \$302,564 with interest at 4.25%. The note is collateralized by the mobile command center and matures March 1, 2009. The loan was paid off during fiscal 2009.

Capital Leases

During fiscal 2009 the County entered into two capital leases for vehicles and heating and air units. The interest rates for the leases are 2.70% and 4.29%, respectively.

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

| | <i>Governmental Activities</i> |
|--------------------------------|------------------------------------|
| Asset: | |
| Equipment | \$ 1,138,929 |
| Less: accumulated depreciation | 22,079 |
| | \$ 1,116,850 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

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

| September 30, 2009 | 2009 Vehicle Lease | 2009 Equipment Lease | Total |
|--|-----------------------|-------------------------|-------------------|
| 2010 | \$ 266,558 | \$ 62,222 | \$ 328,780 |
| 2011 | 266,558 | 62,222 | 328,780 |
| 2012 | 222,131 | 62,222 | 284,353 |
| 2013 | - | 62,222 | 62,222 |
| 2014 | - | 20,741 | 20,741 |
| Total minimum lease payments | 755,247 | 269,629 | 1,024,876 |
| Amount representing interest | 28,951 | 23,987 | 52,938 |
| Present value of minimum lease payments | 726,296 | 245,642 | \$ 971,938 |

Changes in Long-Term Liabilities

Long-term liabilities for the year ended September 30, 2009 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* | \$ 19,474,063 | \$ 91,402 | \$ (3,638,037) | \$ 15,927,428 | \$ 584,046 |
| Alternate revenue** | 147,201,291 | 5,142,800 | (7,055,000) | 145,289,091 | 8,209,381 |
| Add/(Subtract) deferred amounts: | | | | | |
| For issuance | 4,042,789 | 131,729 | (272,131) | 3,902,387 | (266,696) |
| On refunding | (534,331) | - | 42,938 | (491,393) | 40,518 |
| Total bonds payable | 170,183,812 | 5,365,931 | (10,922,230) | 164,627,513 | 8,567,249 |
| 2006 Installment Note | 61,688 | - | (61,688) | - | - |
| 2009 Vehicle Lease | - | 767,317 | (41,019) | 726,298 | 250,027 |
| 2009 Equipment Lease | - | 371,612 | (125,970) | 245,642 | 52,709 |
| Claims and judgments | 9,964,931 | 22,283,586 | (9,964,931) | 22,283,586 | - |
| Compensated absences | 2,521,712 | 3,175,811 | (2,521,712) | 3,175,811 | 584,032 |
| Early retirement incentives | - | 1,084,001 | (198,000) | 886,001 | 246,000 |
| Net other postemployment benefit obligations | 214,530 | 372,709 | - | 587,239 | - |
| Governmental activities long-term liabilities | \$ 182,946,673 | \$ 33,420,967 | \$ (23,835,550) | \$ 192,532,090 | \$ 9,700,017 |
| Business-type activities: | | | | | |
| Bonds payable: | | | | | |
| Alternate revenue | \$ 50,000 | - | \$ (50,000) | - | - |
| Compensated absences | 444,545 | 505,099 | (444,545) | 505,099 | 95,691 |
| Early retirement incentives | - | 143,253 | (30,000) | 113,253 | 30,000 |
| Net other postemployment obligations | 83,082 | 103,535 | (83,082) | 103,535 | - |
| Business-type activities long-term liabilities | \$ 577,627 | \$ 751,887 | \$ (607,627) | \$ 721,887 | \$ 125,691 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

* Principal accretion on capital appreciation bonds of \$91,402 shown as an addition.

** Principal accretion included in additions is \$42,800.

G. Conduit Debt

The County of Winnebago has issued conduit debt for a number of years. The debt obligations have been issued primarily on behalf of 501(c)3 non-profit organizations for which the County is allowed to issue debt in the name of the County of Winnebago for the express purpose of providing capital financing for the requesting organization. The County has no obligation for the debt issued. The total approximate amount of conduit debt outstanding as of September 30, 2009 is \$6,246,554.

H. Funds Initiated during Fiscal Year 2009

The following funds were initiated during the year ended September 30, 2009:

Internal Service Funds

Litigation Settlement Fund

Debt Service Funds

Court and Case Management Fund
2008A Debt Certificates

I. Risk Management

Claims and Judgments

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; and errors or omissions. The County is self-insured for general and auto liability damage claims on the first \$250,000 of each occurrence and property damage claims on the first \$25,000 of each occurrence and for the amount, if any, in excess of \$5,000,000. The County has purchased commercial insurance for amounts not otherwise self-insured. The County is also self-insured for workers' compensation claims on the first \$400,000 of each occurrence. The County carries excess workers' compensation insurance for statutory amounts not otherwise self-insured.

The insurance coverage is consistent with the prior year. Subsequent to September 30, 2009, the County settled a lawsuit for an amount exceeding its current insurance limits.

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

date of the financial statements and the amount of the loss is reasonably estimable. This liability is the County's best estimate based on available information.

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

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

| | <i>September 30, 2009</i> | <i>September 30, 2008</i> |
|------------------------------------|-------------------------------|-------------------------------|
| Unpaid claims at beginning of year | \$ 8,960,757 | \$ 8,320,704 |
| Incurred claims (including IBNRs) | 19,787,473 | 3,498,110 |
| Claims Paid | (7,634,387) | (2,858,057) |
| Unpaid claims at end of year | \$ 21,113,843 | \$ 8,960,757 |

Health Care Coverage

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

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

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

| | <i>September 30, 2009</i> | <i>September 30, 2008</i> |
|------------------------------------|-------------------------------|-------------------------------|
| Unpaid claims at beginning of year | \$ 1,004,174 | \$ 1,110,235 |
| Incurred claims (including IBNRs) | 9,372,089 | 6,173,122 |
| Claims Paid | (9,206,520) | (6,279,183) |
| Unpaid claims at end of year | \$ 1,169,743 | \$ 1,004,174 |

J. Contingencies

Grantor Agencies

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

Pending Litigation & Subsequent Events

Subsequent to year end, the County settled a lawsuit for \$17,000,000. Net of insurance proceeds of \$4,750,000, the County anticipates expenditures of \$12,250,000 to settle the lawsuit. This amount is to be paid from the issuance of general obligation alternate bonds. In February 2010, the County approved the issuance of General Obligation Alternate Bonds in the amount of \$13,000,000 for the purpose of paying expenses related with certain tort obligations in excess of insurance coverage.

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

K. Restatements

The following restatements were made to beginning net assets and/or fund balance:

Fund financial statements

- Beginning net assets of the Animal Services Fund (Business-type Activities) were increased by \$99,633 to properly report a receivable for animal license fees.
- Beginning fund balance for the Public Health Grants Fund (Special Revenue Fund) was decreased by \$1,108,123 to record deferred revenue for grants which did not meet the availability criteria.
- Beginning net assets for the Health Insurance fund (Internal Service Fund) was decreased by \$858,790 to record health and dental claims payable.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2009

K. Restatements (continued)

Entity-wide financial statements

- Beginning net assets of the Business-type Activities were increased by \$99,633 to properly report a receivable for animal license fees.
- Beginning net assets of the governmental activities were decreased by \$1,966,913 to record deferred revenue for grants which did not meet the availability criteria and to record health and dental claims payable.

L. Retirement Plans

Defined Benefit Pension Plan

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

Plan Descriptions

Illinois Municipal Retirement Fund - County

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer rate for calendar year 2008 was 8.10% of covered payroll.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2009

Elected County Officials Personnel

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to 8 years, 4% for each year after 8 yrs up to 12 yrs, and 5% thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer rate for calendar year 2008 was 44.06% of covered payroll.

Illinois Municipal Retirement Fund - Forest Preserve District

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer rate for calendar year 2008 was 9.02% of covered payroll.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next 10 years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statute. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer rate for calendar year 2008 was 20.53% of covered payroll.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2009

Defined Benefit Pension Plan (Continued)

Annual Pension Costs

Employer contributions have been determined as follows:

| | Illinois Municipal Retirement (County) | Illinois Municipal Retirement (Forest Preserve District) | Sheriff's Law Enforcement Personnel | Elected County Officials Personnel |
|--------------------------|---|---|---|---|
| Actuarial valuation date | 12/31/2006 | 12/31/2006 | 12/31/2006 | 12/31/2006 |
| Actuarial cost method | Entry Age Actuarial Cost Method | Entry Age Actuarial Cost Method | Entry Age Actuarial Cost Method | Entry Age Actuarial Cost Method |
| Asset valuation method | 5 yr Smoothed Market Value | 5 yr Smoothed Market Value | 5 yr Smoothed Market Value | 5 yr Smoothed Market Value |
| Amortization method | Level Percentage of Projected Payroll On a Closed Basis | Level Percentage of Projected Payroll On a Closed Basis | Level Percentage of Projected Payroll On a Closed Basis | Level Percentage of Projected Payroll On a Closed Basis |
| Amortization period | 24 Years | 24 Years | 24 Years | 24 Years |

Significant actuarial assumptions:

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| a) Rate of return on present and future assets | 7.50% | 7.50% | 7.50% | 7.50% |
| b) Projected salary increase attributable to inflation | 4% | 4% | 4% | 4% |
| c) Additional projected salary increases - seniority/merit | 0.4% to 11.60% | 0.4% to 11.60% | 0.4% to 11.60% | 0.4% to 11.60% |
| d) Post retirement benefit increases | 3% | 3% | 3% | 3% |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Defined Benefit Pension Plan (Continued)

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

| | Calendar Year | Illinois Municipal Retirement (County) | Illinois Municipal Retirement (Forest Preserve District) | Sheriff's Law Enforcement Personnel | Elected County Officials Personnel |
|-------------------------------|---------------|--|--|-------------------------------------|------------------------------------|
| Annual pension cost (APC) | 2008 | \$ 4,552,668 | \$ 222,779 | \$ 2,118,853 | \$ 314,037 |
| | 2007 | 4,110,891 | 218,368 | 1,720,114 | 302,569 |
| | 2006 | 3,728,645 | 216,667 | 1,626,140 | 330,009 |
| Actual contribution | 2008 | \$ 4,552,668 | \$ 222,779 | \$ 2,118,853 | \$ 314,037 |
| | 2007 | 4,110,891 | 218,368 | 1,720,114 | 302,569 |
| | 2006 | 3,728,645 | 216,667 | 1,626,140 | 330,009 |
| Percentage of APC contributed | 2008 | 100% | 100% | 100% | 100% |
| | 2007 | 100% | 100% | 100% | 100% |
| | 2006 | 100% | 100% | 100% | 100% |
| NPO | 2008 | - | - | - | - |
| | 2007 | - | - | - | - |
| | 2006 | - | - | - | - |

Funded Status

The funded status of the plans as of September 30, 2009 is based on actuarial valuations performed as of December 31, 2008 for IMRF (County and WCFPD) ECO and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Defined Benefit Pension Plan (Continued)

| | Illinois Municipal Retirement (County) | Retirement (Forest Preserve District) | Sheriff's Law Enforcement Personnel | Elected County Officials Personnel |
|---|---|--|--|---|
| Actuarial accrued liability (AAL) | \$ 107,006,355 | \$ 8,208,515 | \$ 40,135,800 | \$ 2,482,782 |
| Actuarial value of plan assets | | | | |
| plan assets | \$ 88,679,302 | \$ 6,971,156 | \$ 20,852,893 | \$ (2,009,252) |
| Unfunded Actuarial accrued liability (UAAL) | \$ 18,327,053 | \$ 1,237,359 | \$ 19,282,907 | \$ 4,492,034 |
| Funded ratio (actuarial value of plan assets/AAL) | 82.87% | 84.93% | 51.96% | (80.93%) |
| Covered payroll (active plan members) | \$ 56,205,777 | \$ 2,469,836 | \$ 10,315,831 | \$ 712,748 |
| UAAL as a percentage of covered payroll | 32.61% | 50.10% | 186.93% | 630.24% |

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

Other Post-Employment Benefits (OPEB)

Plan Description

In addition to providing pension benefits, the County and the WCFPD are required by Illinois Compiled Statutes (ILCS) to provide certain health care benefits for retired employees. Substantially all of the County's and the WCFPD's employees may become eligible for those benefits if they reach normal retirement age while working for the County or the WCFPD and retire through IMRF. Retiree participants electing those benefits are required to contribute \$496 to \$506 monthly for single coverage, \$496 to \$506 monthly, for spousal coverage and \$1,262 to \$1,397 for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. There is an explicit subsidy per employee of \$6,156.

Benefits Provided

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Membership

At September 30, 2009, membership consisted of:

| | County | WCFPD |
|-------------------------------------|-------------|-----------|
| Retirees and beneficiaries | | |
| currently receiving benefits | 59 | 2 |
| Terminated employees entitled to | | |
| benefits but not yet receiving them | - | - |
| Active employees | 1467 | 45 |
| TOTAL | 1526 | 47 |
| Participating employers | 1 | 1 |

Funding Policy

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

Annual OPEB Costs and Net OPEB Obligation

The County and the WCFPD first had an actuarial valuation performed for the plan as of September 30, 2008 to determine the funded status of the plan as of that date as well as the employer's annual required contributions (ARC) for the fiscal year ended September 30, 2009. The County's annual OPEB cost (expense) was \$621,149 for the year ended September 30, 2009. The WCFPD's annual OPEB cost (expense) was \$26,147 for the year ended October 31, 2009. The County's and the WCFPD's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 was as follows (information for 2007 is not available as an actuarial valuation was performed for the first time as of September 30, 2009):

| | Fiscal Year Ended | Annual OPEB Cost | Employer Contributions | Percentage of Annual OPEB Cost Contributed | Increase (decrease) in net OPEB obligation |
|--------|--------------------|---------------------|---------------------------|--|---|
| County | September 30, 2009 | \$ 621,149 | \$ 241,822 | 38.9% | \$ 379,327 |
| WCFPD | October 31, 2009 | 26,147 | 12,313 | 47.1% | 13,834 |
| County | September 30, 2008 | \$ 625,225 | \$ 344,044 | 55.0% | \$ 281,181 |
| WCFPD | October 31, 2008 | 26,214 | 9,783 | 37.3% | 16,431 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Other Post-Employment Benefits (OPEB) (Continued)

The net OPEB obligation as of September 30 and October 31, 2009, was calculated as follows:

| | County | WCFPD |
|--|------------|-----------|
| Annual required contribution | \$ 616,388 | \$ 25,947 |
| Interest on net OPEB obligation | 14,280 | 601 |
| Adjustment to annual required contribution | (9,519) | (401) |
| | | |
| Annual OPEB cost | 621,149 | 26,147 |
| Contributions made | 241,822 | 12,313 |
| | | |
| Increase in net OPEB obligation | 379,327 | 13,834 |
| Net OPEB obligation beginning of year | 281,181 | 16,431 |
| | | |
| NET OPEB OBLIGATION END OF YEAR | \$ 660,508 | \$ 30,265 |

Funded Status and Funding Progress - The funded status of the plan as of September 30, 2009, was as follows:

| | County | WCFPD |
|---|--------------|------------|
| Actuarial accrued liability (AAL) | \$ 5,365,141 | \$ 392,830 |
| Actuarial value of plan assets | - | - |
| Unfunded actuarial accrued liability (UAAL) | 5,365,141 | 392,830 |
| Funded ratio (actuarial value of plan assets/AAL) | 0% | 0% |
| Covered payroll (active plan members) | 65,437,521 | 2,229,421 |
| UAAL as a percentage of covered payroll | 8.20% | 17.62% |

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2009

Other Post-Employment Benefits (OPEB) (Continued)

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

In the September 30, 2009 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County and the WCFPD has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at September 30, 2009 was 30 years.

Required Supplementary Information





County of Winnebago, Illinois
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
General Fund
For The Year Ended September 30, 2009

| | <i>Budget</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--------------------------------|----------------------|----------------------|---------------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Revenues | | | | |
| Taxes | | | | |
| Property, net | \$ 13,909,000 | \$ 13,909,000 | \$14,097,676 | \$ 188,676 |
| Sales tax | 1,151,000 | 1,151,000 | 987,676 | (163,324) |
| Quarter-cent sales tax | 8,504,000 | 8,504,000 | 6,836,561 | (1,667,439) |
| Use tax | 880,000 | 880,000 | 788,214 | (91,786) |
| Total taxes | 24,444,000 | 24,444,000 | 22,710,127 | (1,733,873) |
| Intergovernmental | | | | |
| State income tax allotments | 6,125,000 | 6,125,000 | 3,361,439 | (2,763,561) |
| Replacement tax allotments | 3,706,000 | 3,706,000 | 2,296,691 | (1,409,309) |
| Other | 3,225,000 | 3,225,000 | 6,369,042 | 3,144,042 |
| Total intergovernmental | 13,056,000 | 13,056,000 | 12,027,172 | (1,028,828) |
| Other | | | | |
| Charges for services | 11,925,000 | 11,925,000 | 9,317,985 | (2,607,015) |
| Fines and forfeitures | - | - | 1,260,338 | 1,260,338 |
| Licenses and permits | 780,000 | 780,000 | 469,259 | (310,741) |
| Investment income | 855,000 | 855,000 | 500,429 | (354,571) |
| Other | 6,248,000 | 6,248,000 | 3,457,205 | (2,790,795) |
| Total other | 19,808,000 | 19,808,000 | 15,005,216 | (4,802,784) |
| Total revenues | \$ 57,308,000 | \$ 57,308,000 | \$49,742,515 | \$ (7,565,485) |

(Continued)

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, 2009

| | Budget | | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---------------------|---|
| | Original | Final | | |
| Expenditures, current | | | | |
| General government | \$ 11,553,028 | \$ 11,780,771 | \$12,181,799 | \$ (401,028) |
| Public safety | 31,975,130 | 31,153,321 | 30,697,193 | 456,128 |
| Highways and streets | - | 167,295 | 177,555 | (10,260) |
| Health and welfare | - | 836,476 | 887,774 | (51,298) |
| Judicial | 10,134,141 | 10,664,440 | 10,558,330 | 106,110 |
| Total expenditures, current | 53,662,299 | 54,602,303 | 54,502,651 | 99,652 |
| Capital outlay | 296,580 | 860,762 | 513,126 | 347,636 |
| Total expenditures | 53,958,879 | 55,463,065 | 55,015,777 | 447,288 |
| Excess of revenues over (under) expenditures | 3,349,121 | 1,844,935 | (5,273,262) | (7,118,197) |
| Other financing sources (uses) | | | | |
| Capital lease | - | - | 1,138,929 | 1,138,929 |
| Transfers in | - | - | 578,618 | 578,618 |
| Transfers out | - | (179,150) | (163,095) | 16,055 |
| Total other financing sources (uses) | - | (179,150) | 1,554,452 | 1,733,602 |
| Net change in fund balance | 3,349,121 | 1,665,785 | (3,718,810) | (5,384,595) |
| Fund balance, beginning of period | | | 14,636,281 | |
| Fund balance, end of period | | | \$10,917,471 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|--------------------|--------------------|----------------------|---|
| | <i>Original</i> | <i>Final</i> | | |
| Revenues | | | | |
| Taxes | \$ 29,643,000 | \$ 29,643,000 | \$ 25,248,665 | \$ (4,394,335) |
| Intergovernmental revenues | - | - | 404,240 | 404,240 |
| Investment income | 500,000 | 500,000 | 315,136 | (184,864) |
| Other | 130,000 | 130,000 | 158,668 | 28,668 |
| Total revenues | 30,273,000 | 30,273,000 | 26,126,709 | (4,146,291) |
| Expenditures, current | | | | |
| Public Safety | | | | |
| Personnel | 15,063,423 | 13,787,311 | 12,599,043 | 1,188,268 |
| Supplies and services | 6,606,200 | 6,401,860 | 5,872,808 | 529,052 |
| Total expenditures, current | 21,669,623 | 20,189,171 | 18,471,851 | 1,717,320 |
| Capital outlay | - | - | 50,279 | (50,279) |
| Total expenditures | 21,669,623 | 20,189,171 | 18,522,130 | 1,667,041 |
| Excess of revenues over expenditures | 8,603,377 | 10,083,829 | 7,604,579 | (2,479,250) |
| Other financing uses | | | | |
| Transfer in | - | - | 20,000 | 20,000 |
| Transfer out | (9,053,000) | (9,053,000) | (9,052,358) | 642 |
| Total other financing sources (uses) | (9,053,000) | (9,053,000) | (9,032,358) | 20,642 |
| Net change in fund balance | (449,623) | 1,030,829 | (1,427,779) | (2,458,608) |
| Fund balance, beginning of period | | | 16,661,637 | |
| Fund balance, end of period | | | \$ 15,233,858 | |

See independent auditor's report.

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

September 30, 2009

County - ECO

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) —Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------|-------------------------------|--|---------------------------|--------------------|---------------------|---|
| 12/31/08 | \$ (2,009,252) | \$ 2,482,782 | \$ 4,492,034 | -80.93% | 712,748 | 630.24% |
| 12/31/07 | 243,492 | 3,597,012 | 3,353,520 | 6.77% | 694,445 | 482.91% |
| 12/31/06 | 2,078,044 | 4,959,681 | 2,881,637 | 41.90% | 713,071 | 404.12% |
| 12/31/05 | 1,701,285 | 4,848,685 | 3,147,400 | 35.09% | 707,293 | 444.99% |
| 12/31/04 | 1,610,064 | 4,859,244 | 3,249,180 | 33.13% | 722,390 | 449.78% |
| 12/31/03 | 1,414,238 | 5,442,320 | 4,028,082 | 25.99% | 799,826 | 503.62% |

County Regular Plan

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) —Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------|-------------------------------|--|---------------------------|--------------------|---------------------|---|
| 12/31/08 | \$ 88,679,302 | \$ 107,006,355 | \$ 18,327,053 | 82.87% | 56,205,777 | 32.61% |
| 12/31/07 | 111,536,522 | 107,857,770 | (3,678,752) | 103.41% | 51,905,185 | 0.00% |
| 12/31/06 | 100,690,101 | 98,332,898 | (2,357,203) | 102.40% | 44,654,435 | 0.00% |
| 12/31/05 | 93,147,414 | 89,264,948 | (3,882,466) | 104.35% | 39,306,754 | 0.00% |
| 12/31/04 | 85,901,542 | 83,338,173 | (2,563,369) | 103.08% | 37,420,602 | -6.85% |
| 12/31/03 | 83,523,905 | 78,350,428 | (5,173,477) | 106.60% | 36,339,010 | -14.24% |

Sheriff's Law Enforcement Personnel Plan (SLEP)

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) —Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------|-------------------------------|--|---------------------------|--------------------|---------------------|---|
| 12/31/08 | \$ 20,852,893 | \$ 40,135,800 | \$ 19,282,907 | 51.96% | 10,315,831 | 186.93% |
| 12/31/07 | 26,390,989 | 38,451,206 | 12,060,217 | 68.64% | 9,264,425 | 130.18% |
| 12/31/06 | 24,589,134 | 36,635,854 | 12,046,720 | 67.12% | 8,742,690 | 137.79% |
| 12/31/05 | 23,430,333 | 32,002,452 | 8,572,119 | 73.21% | 7,707,916 | 111.21% |
| 12/31/04 | 21,943,114 | 28,294,431 | 6,351,317 | 77.55% | 7,405,219 | 85.77% |
| 12/31/03 | 21,713,437 | 25,064,401 | 3,350,964 | 86.63% | 6,479,382 | 51.72% |

Blended Component Unit Plan - Winnebago County Forest Preserve

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) —Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------|-------------------------------|--|---------------------------|--------------------|---------------------|---|
| 12/31/08 | \$ 6,971,156 | \$ 8,208,515 | \$ 1,237,359 | 84.93% | 2,469,836 | 50.10% |
| 12/31/07 | 7,289,474 | 7,526,685 | 237,211 | 96.85% | 2,376,154 | 9.98% |
| 12/31/06 | 6,405,384 | 6,629,777 | 224,393 | 96.62% | 2,210,891 | 10.15% |
| 12/31/05 | 5,660,014 | 5,903,107 | 243,093 | 95.88% | 2,122,156 | 11.46% |
| 12/31/04 | 5,022,145 | 5,385,663 | 363,518 | 93.25% | 2,100,998 | 17.30% |
| 12/31/03 | 4,747,612 | 4,760,250 | 12,638 | 99.73% | 2,065,548 | 0.61% |

Information as of December 31, 2009 was not available at the time of printing.

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

September 30, 2009

County - ECO

| <i>Actuarial Valuation Date</i> | <i>Annual Pension Cost (APC)</i> | <i>Percentage of APC Contributed</i> | <i>Net Pension Obligation</i> |
|---|--|--|-----------------------------------|
| 2008 | \$ 314,037 | 100% | - |
| 2007 | 302,569 | 100% | - |
| 2006 | 330,009 | 100% | - |
| 2005 | 326,769 | 100% | - |
| 2004 | 373,692 | 100% | - |
| 2003 | 375,358 | 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> |
|---|--|--|-----------------------------------|
| 2008 | \$ 4,552,668 | 100% | - |
| 2007 | 4,110,891 | 100% | - |
| 2006 | 3,728,645 | 100% | - |
| 2005 | 3,118,846 | 100% | - |
| 2004 | 2,305,109 | 100% | - |
| 2003 | 1,537,140 | 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> |
|---|--|--|-----------------------------------|
| 2008 | \$ 2,118,853 | 100% | - |
| 2007 | 1,720,114 | 100% | - |
| 2006 | 1,626,140 | 100% | - |
| 2005 | 1,250,224 | 100% | - |
| 2004 | 1,292,951 | 100% | - |
| 2003 | 1,005,600 | 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> |
|---|--|--|-----------------------------------|
| 2008 | \$ 222,779 | 100% | - |
| 2007 | 218,368 | 100% | - |
| 2006 | 216,667 | 100% | - |
| 2005 | 185,689 | 100% | - |
| 2004 | 161,987 | 100% | - |
| 2003 | 130,336 | 100% | - |

See independent auditor's report.

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

September 30, 2009

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

Winnebago County Forest Preserve District

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

See independent auditor's report.

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

September 30, 2009

County

| <i>Actuarial Valuation Date</i> | <i>Employer Contributions</i> | <i>Annual Required Contribution (ARC)</i> | <i>Percentage of ARC Contributed</i> |
|---|-----------------------------------|---|--|
| 2008 | \$ 241,822 | \$ 621,149 | 38.93% |
| 2007 | 344,044 | 625,225 | 55.00% |

Winnebago County Forest Preserve District

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

See independent auditor's report.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2009

Note 1 - Budgetary Basis of Accounting

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

- Drug Enforcement Fund,
- Working Cash Fund,
- Public Defender Grants Fund,
- Court and Case Management Debt Service Fund,
- 2002A Forest Preserve Land Acquisition Bond Fund,
- 2005A 1% Public Safety Sales Tax Project Fund,
- 2006A Justice Center Project Fund,
- 2006D Capital Improvements Project Fund,
- 2001 Forest Preserve Land Acquisition Project Fund and
- 2002A Forest Preserve Land Acquisition Project Fund

Transfers from one appropriation within a fund to another of the same fund, not affecting the total amount appropriated, may only be made by the County Board. Also, only the Board may make appropriations in excess of those authorized by the budget in order to meet an immediate emergency. Budget information presented represents the budget as amended. Budgetary control over expenditures is established at the object class level, and each department is limited by the amount appropriated for each object classification. The object classifications used are: Personnel, Supplies and Services, Debt Service, and Capital Outlay.

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

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

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2009

Note 2 - IMRF Information

| | On a market value basis | |
|---|-----------------------------------|-----------------------------------|
| | Actuarial Value as of 12/31/08 | Funded Ratio as of 12/31/08 |
| ECO | \$ (2,669,605) | 0% |
| County - Regular Plan | 63,176,989 | 59.04% |
| Sheriff's Law Enforcement Personnel Plan (SLEP) | 11,584,575 | 28.86% |
| Blended Component Unit Plan - Forest Preserve | 5,393,409 | 65.71% |

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were as follows:

- The 1994 Group Annuity Mortality implemented
- For regular members, fewer normal and more early retirements are expected to occur.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2009

Note 3 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2009:

| | <i>Appropriations</i> | <i>Expenditures/ Expenses</i> | <i>Excess</i> |
|------------------------------------|-----------------------|-----------------------------------|---------------|
| General Fund | | | |
| <i>General government function</i> | | | |
| City Election | | | |
| Personnel | \$ 118,151 | \$ 118,589 | \$ (438) |
| County Auditor | | | |
| Supplies and Services | 11,387 | 11,489 | (102) |
| Miscellaneous County | | | |
| Supplies and Services | 2,548,081 | 3,405,343 | (857,262) |
| Recorder of Deeds | | | |
| Personnel | 523,894 | 530,470 | (6,576) |
| Tort Liability | | | |
| Personnel | 17,633 | 18,092 | (459) |
| Supplies and services | 618,089 | 656,615 | (38,526) |
| <i>Public Safety</i> | | | |
| Public Safety Building Costs | | | |
| Supplies and services | 1,175,610 | 1,205,145 | (29,535) |
| Sheriff's Office | | | |
| Supplies and services | 1,631,282 | 1,765,343 | (134,061) |
| Tort Liability | | | |
| Personnel | 32,481 | 33,328 | (847) |
| Supplies and services | 1,138,585 | 1,209,555 | (70,970) |
| <i>Highways and Streets</i> | | | |
| Tort Liability | | | |
| Personnel | 4,640 | 4,761 | (121) |
| Supplies and services | 162,655 | 172,794 | (10,139) |
| <i>Health and Welfare</i> | | | |
| Tort Liability | | | |
| Personnel | 23,201 | 23,806 | (605) |
| Supplies and services | 813,275 | 863,968 | (50,693) |

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2009

Note 3 - Expenditures over Appropriations (Continued):

| | <i>Appropriations</i> | <i>Expenditures/ Expenses</i> | <i>Excess</i> |
|--------------------------------------|-----------------------|-----------------------------------|---------------|
| General Fund (Continued) | | | |
| <i>Judicial</i> | | | |
| State's Attorney | | | |
| Supplies and services | 288,638 | 298,650 | (10,012) |
| Tort Liability | | | |
| Personnel | 14,848 | 15,236 | (388) |
| Supplies and services | 520,496 | 552,939 | (32,443) |
| Public Safety Sales Tax Fund | | | |
| Capital outlay | - | 50,279 | (50,279) |
| Rental Housing Fee Fund | | | |
| General government | | | |
| Supplies and services | - | 489,600 | (489,600) |
| Transfers out | - | 227,498 | (227,498) |
| Public Health Grants Fund | | | |
| Capital outlay | - | 45,304 | (45,304) |
| County Detention Home Fund | | | |
| Public safety | | | |
| Supplies and services | 484,670 | 493,493 | (8,823) |
| Motor Fuel Tax Fund | | | |
| Highways and streets | | | |
| Personnel | 1,231,095 | 1,231,998 | (903) |
| Employer Social Security Fund | | | |
| General government | | | |
| Personnel | 487,080 | 506,261 | (19,181) |
| Public safety | | | |
| Personnel | 1,372,680 | 1,426,736 | (54,056) |
| Highways and streets | | | |
| Personnel | 265,680 | 276,142 | (10,462) |
| Health and welfare | | | |
| Personnel | 1,328,400 | 1,380,712 | (52,312) |
| Judicial | | | |
| Personnel | 974,160 | 1,012,522 | (38,362) |

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2009

Note 3 - Expenditures over Appropriations (Continued):

| | <i>Appropriations</i> | <i>Expenditures/ Expenses</i> | <i>Excess</i> |
|--|-----------------------|-----------------------------------|---------------|
| Forest Preserve Operations Fund | | | |
| Culture and recreation | | | |
| Administration | | | |
| Law Enforcement | 24,700 | 25,126 | (426) |
| Personnel | - | 29,000 | (29,000) |
| Capital outlay | | | |
| Debt Services Funds | | | |
| 2002 Alternate Revenue Bond Fund | | | |
| Debt service | | | |
| Principal | 237,175 | 310,000 | (72,825) |
| Capital Project Funds | | | |
| Forest Preserve Land Acquisition Fund | | | |
| Culture and recreation | | | |
| Supplies and services | 31,000 | 33,739 | (2,739) |
| Enterprise Funds | | | |
| River Bluff Nursing Home Fund | | | |
| Operating | | | |
| Personnel | 11,342,461 | 11,388,575 | (46,114) |
| Animal Services Fund | | | |
| Operating | | | |
| Supplies and services | 606,220 | 635,903 | (29,683) |
| Internal Service Funds | | | |
| Central Services Fund | | | |
| Central Stores Department | | | |
| Operating | | | |
| Personnel | 255,455 | 264,979 | (9,524) |



Other Supplementary Information



Nonmajor Governmental Funds
Combining Statements



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

September 30, 2009

| Assets | <i>Special Revenue Funds</i> | <i>Debt Service Funds</i> | <i>Capital Project Funds</i> | Total |
|---|--------------------------------------|-----------------------------------|--------------------------------------|----------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 4,273,222 | \$ - | \$ - | \$ 4,273,222 |
| Investments | 15,428,961 | 12,873,678 | 4,001,923 | 32,304,562 |
| Property taxes receivable, net | 26,262,914 | 341,310 | - | 26,604,224 |
| Accrued interest on investments | 1,618 | 26,267 | - | 27,885 |
| Other receivables | 980,396 | - | 65,208 | 1,045,604 |
| Due from other governmental units and agencies | 3,628,238 | - | 2,070,706 | 5,698,944 |
| Due from other funds | 23,861,565 | 1,561,827 | 5,201,406 | 30,624,798 |
| Notes receivable, net | 292,570 | - | - | 292,570 |
| Other assets | - | - | 40,000 | 40,000 |
| Total assets | \$ 74,729,484 | \$ 14,803,082 | \$ 11,379,243 | \$ 100,911,809 |
| Liabilities and fund balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 3,450,974 | \$ 300 | \$ 1,913,594 | 5,364,868 |
| Accrued payroll | 469,302 | - | 2,081 | 471,383 |
| Due to other funds | 3,707,134 | 75,165 | 496,831 | 4,279,130 |
| Deferred revenue | 27,346,505 | 337,011 | - | 27,683,516 |
| Contract retainage | 38,516 | - | 714,743 | 753,259 |
| Total liabilities | 35,012,431 | 412,476 | 3,127,249 | 38,552,156 |
| Fund balances: | | | | |
| Reserved: | | | | |
| Reserved for long-term receivables | 292,570 | - | - | 292,570 |
| Reserved for debt service | - | 14,455,814 | - | 14,455,814 |
| Reserved for capital projects | - | - | 8,392,937 | 8,392,937 |
| Reserved for tort liability | 116,784 | - | - | 116,784 |
| Unreserved | 39,307,699 | (65,208) | (140,943) | 39,101,548 |
| Total fund balances | 39,717,053 | 14,390,606 | 8,251,994 | 62,359,653 |
| Total liabilities and fund balances | \$ 74,729,484 | \$ 14,803,082 | \$ 11,379,243 | \$ 100,911,809 |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Special Revenue Funds</i> | <i>Debt Service Funds</i> | <i>Capital Project Funds</i> | <i>Totals</i> |
|---|--------------------------------------|-----------------------------------|--------------------------------------|----------------------|
| Revenues | | | | |
| Taxes | \$ 25,656,061 | \$ 341,130 | \$ - | \$ 25,997,191 |
| Intergovernmental | 19,842,016 | 1,533,383 | 6,249,895 | 27,625,294 |
| Charges for services | 12,921,488 | - | - | 12,921,488 |
| Licenses and permits | 774,836 | - | - | 774,836 |
| Investment income | 267,291 | 268,040 | 104,873 | 640,204 |
| Fees, fines, and forfeitures | - | 79,000 | - | 79,000 |
| Miscellaneous | 564,038 | - | 70,649 | 634,687 |
| Total revenues | 60,025,730 | 2,221,553 | 6,425,417 | 68,672,700 |
| Expenditures, current | | | | |
| General government | 4,128,023 | - | 2,148,957 | 6,276,980 |
| Public safety | 9,057,506 | - | - | 9,057,506 |
| Highways and streets | 9,572,774 | - | - | 9,572,774 |
| Health and welfare | 17,244,213 | - | - | 17,244,213 |
| Judicial | 4,397,359 | - | - | 4,397,359 |
| Culture and recreation | 4,409,364 | - | 33,739 | 4,443,103 |
| Total expenditures, current | 48,809,239 | - | 2,182,696 | 50,991,935 |
| Debt service | | | | |
| Principal | - | 7,920,000 | - | 7,920,000 |
| Interest | - | 7,037,247 | - | 7,037,247 |
| Capital outlay | 4,931,937 | - | 13,509,532 | 18,441,469 |
| Total expenditures | 53,741,176 | 14,957,247 | 15,692,228 | 84,390,651 |
| Excess of revenues over (under) | | | | |
| expenditures | 6,284,554 | (12,735,694) | (9,266,811) | (15,717,951) |
| Other financing sources (uses) | | | | |
| Payments to refunded debt escrow agent | - | (2,761,547) | - | (2,761,547) |
| Proceeds from general obligation bonds | - | - | 5,100,000 | 5,100,000 |
| Premium on bond issue | - | - | 131,729 | 131,729 |
| Transfers in | 822,573 | 13,920,148 | 474,442 | 15,217,163 |
| Transfers out | (9,309,875) | - | (374,453) | (9,684,328) |
| Total other financing sources (uses) | (8,487,302) | 11,158,601 | 5,331,718 | 8,003,017 |
| Net change in fund balance | (2,202,748) | (1,577,093) | (3,935,093) | (7,714,934) |
| Fund balance (deficit), as previously reported | 43,027,924 | 15,967,699 | 12,187,087 | 71,182,710 |
| Restatement | (1,108,123) | - | - | (1,108,123) |
| Fund balance (deficit), beginning as restated | 41,919,801 | 15,967,699 | 12,187,087 | 70,074,587 |
| Fund balance, end of period | \$ 39,717,053 | \$ 14,390,606 | \$ 8,251,994 | \$ 62,359,653 |

See independent auditor's report.



County of Winnebago, Illinois

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

For The Year Ended September 30, 2009

| | 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 | 176,605 | 158,944 | 137,732 | \$ 21,212 | \$ 1,459,463 | 1,428,517 | 1,407,644 | \$ 20,873 |
| City Election | 118,151 | 118,151 | 118,589 | (438) | - | - | - | - |
| County Auditor | 285,173 | 265,629 | 258,217 | 7,412 | 12,652 | 11,387 | 11,489 | (102) |
| County Board | 579,564 | 553,881 | 551,230 | 2,651 | 31,566 | 28,409 | 20,440 | 7,969 |
| County Clerk | 607,755 | 576,857 | 571,705 | 5,152 | 677,285 | 597,040 | 594,641 | 2,399 |
| Finance | 300,888 | 286,687 | 284,744 | 1,943 | 9,757 | 8,781 | 6,822 | 1,959 |
| Miscellaneous County | - | - | - | - | 2,726,866 | 2,548,081 | 3,405,343 | (857,262) |
| Human Resources | 320,638 | 288,574 | 288,546 | 28 | 27,127 | 24,414 | 22,877 | 1,537 |
| Purchasing | 178,397 | 160,557 | 157,553 | 3,004 | 6,448 | 5,803 | 5,789 | 14 |
| Planning | 916,336 | 873,299 | 863,620 | 9,679 | 722,911 | 675,720 | 348,535 | 327,185 |
| Recorder of Deeds | 561,038 | 523,894 | 530,470 | (6,576) | 37,708 | 30,437 | 26,726 | 3,711 |
| Superintendent of Education | 324,603 | 309,482 | 304,099 | 5,383 | 137,616 | 121,873 | 121,750 | 123 |
| Supervisor of Assessment | 694,055 | 706,649 | 696,960 | 9,689 | 127,355 | 129,655 | 124,804 | 4,851 |
| Treasurer | 393,765 | 368,565 | 366,220 | 2,345 | 119,306 | 128,306 | 126,085 | 2,221 |
| WinCart | - | 68,200 | 57,236 | 10,964 | - | 8,443 | 6,555 | 1,888 |
| Information Technology | - | 130,450 | 88,218 | 42,232 | - | 8,364 | 2,453 | 5,911 |
| Tort Liability | - | 17,633 | 18,092 | (459) | - | 618,089 | 656,615 | (38,526) |
| Total General Government | 5,456,968 | 5,407,452 | 5,293,231 | 114,221 | 6,096,060 | 6,373,319 | 6,888,568 | (515,249) |
| Public Safety | | | | | | | | |
| 911 Center | 1,297,625 | 1,211,154 | 1,159,319 | 51,835 | 732,875 | 702,875 | 679,375 | 23,500 |
| County Jail | 5,264,807 | 4,848,326 | 4,771,759 | 76,567 | 2,980,552 | 2,894,552 | 2,732,347 | 162,205 |
| Chief Probation Office | 2,333,824 | 2,222,442 | 2,220,117 | 2,325 | 113,689 | 69,320 | 63,550 | 5,770 |
| Civil Defense | 99,305 | 84,374 | 84,342 | 32 | 50,139 | 71,125 | 46,017 | 25,108 |
| Dependent Children | - | - | - | - | 586,074 | 527,467 | 429,129 | 98,338 |
| Juvenile Day / Evening Reporting | 202,493 | 179,744 | 177,451 | 2,293 | 27,288 | 18,559 | 15,577 | 2,982 |
| Juvenile Probation | 1,686,257 | 1,606,631 | 1,605,556 | 1,075 | 161,533 | 120,380 | 102,031 | 18,349 |
| Public Safety Building Costs | - | - | - | - | 1,175,610 | 1,175,610 | 1,205,145 | (29,535) |
| Sheriff's Office | 13,120,492 | 12,106,041 | 11,953,485 | 152,556 | 1,604,021 | 1,631,282 | 1,765,343 | (134,061) |
| Sheriff's Merit Commission | 23,364 | 21,028 | - | 21,028 | 2,892 | 2,603 | 990 | 1,613 |
| Records | 223,412 | 201,071 | 187,980 | 13,091 | 12,070 | 10,863 | 10,325 | 538 |
| Installment note related activities | - | - | - | - | 276,808 | 276,808 | 244,472 | 32,336 |
| Tort Liability | - | 32,481 | 33,328 | (847) | - | 1,138,585 | 1,209,555 | (70,970) |
| Total Public Safety | 24,251,579 | 22,513,292 | 22,193,337 | 319,955 | 7,723,551 | 8,640,029 | 8,503,856 | 138,173 |
| Highways and Streets | | | | | | | | |
| Tort Liability | - | 4,840 | 4,761 | (121) | - | 162,655 | 172,794 | (10,139) |
| Health and Welfare | | | | | | | | |
| Tort Liability | - | 23,201 | 23,806 | (605) | - | 813,275 | 863,968 | (50,693) |
| Judicial | | | | | | | | |
| State's Attorney | 3,089,660 | 3,090,244 | 3,054,092 | 36,152 | 248,487 | 288,638 | 298,650 | (10,012) |
| Clerk of the Circuit Court | 2,273,517 | 2,179,881 | 2,141,766 | 38,115 | 208,589 | 224,835 | 222,371 | 2,464 |
| Circuit Court | 239,642 | 196,678 | 182,477 | 14,201 | 609,889 | 671,889 | 648,379 | 23,510 |
| Coroner | 619,795 | 643,591 | 639,787 | 3,804 | 382,061 | 361,061 | 359,707 | 1,354 |
| Financial Compliance | 302,787 | 306,508 | 303,434 | 3,074 | 68,048 | 34,243 | 23,874 | 10,369 |
| Jury Commission | 116,879 | 133,191 | 132,366 | 825 | 170,291 | 179,291 | 176,693 | 2,598 |
| Public Defender | 1,721,325 | 1,747,192 | 1,744,563 | 2,629 | 83,171 | 71,854 | 61,996 | 9,858 |
| Tort Liability | - | 14,848 | 15,236 | (388) | - | 520,496 | 552,939 | (32,443) |
| Total Judicial | 8,363,605 | 8,312,133 | 8,213,721 | 98,412 | 1,770,536 | 2,352,307 | 2,344,609 | 7,698 |
| Total Expenditures | \$ 38,072,152 | \$ 36,260,718 | \$ 35,728,856 | \$ 531,862 | \$ 15,590,147 | \$ 18,341,585 | \$ 18,773,795 | \$ (432,210) |

See independent auditor's report.

| Total Expenditures, Current Budget | | | Variance with Final Budget Positive (Negative) | Capital Outlay Budget | | | Variance with Final Budget Positive (Negative) |
|------------------------------------|---------------|---------------|--|-----------------------|------------|------------|--|
| Original | Final | Actual | | Original | Final | Actual | |
| \$ 1,636,068 | \$ 1,587,461 | \$ 1,545,376 | \$ 42,085 | \$ - | - | - | \$ - |
| 118,151 | 118,151 | 118,589 | (438) | - | - | - | - |
| 297,825 | 277,016 | 269,706 | 7,310 | - | - | - | - |
| 611,130 | 582,290 | 571,670 | 10,620 | - | - | - | - |
| 1,285,040 | 1,173,897 | 1,166,346 | 7,551 | - | - | - | - |
| 310,645 | 295,468 | 291,566 | 3,902 | - | - | - | - |
| 2,726,866 | 2,548,081 | 3,405,343 | (857,262) | 296,580 | 426,580 | 80,179 | 346,401 |
| 347,765 | 312,988 | 311,423 | 1,565 | - | - | - | - |
| 184,845 | 166,360 | 163,342 | 3,018 | - | - | - | - |
| 1,639,247 | 1,549,019 | 1,212,155 | 336,864 | - | - | - | - |
| 598,746 | 554,331 | 557,196 | (2,865) | - | - | - | - |
| 462,219 | 431,355 | 425,849 | 5,506 | - | - | - | - |
| 821,410 | 836,304 | 821,764 | 14,540 | - | - | - | - |
| 513,071 | 496,871 | 492,305 | 4,566 | - | - | - | - |
| - | 76,843 | 63,791 | 12,852 | - | - | - | - |
| - | 138,814 | 90,671 | 48,143 | - | - | - | - |
| - | 635,722 | 674,707 | (38,985) | - | - | - | - |
| 11,553,028 | 11,780,771 | 12,181,799 | (401,028) | 296,580 | 426,580 | 80,179 | 346,401 |
| 2,030,500 | 1,914,029 | 1,838,694 | 75,335 | - | - | - | - |
| 8,245,359 | 7,742,878 | 7,504,106 | 238,772 | - | - | - | - |
| 2,447,513 | 2,291,762 | 2,283,667 | 8,095 | - | - | - | - |
| 149,444 | 155,499 | 130,359 | 25,140 | - | 14,112 | 14,112 | - |
| 586,074 | 527,467 | 429,129 | 98,338 | - | - | - | - |
| 229,781 | 198,303 | 193,028 | 5,275 | - | - | - | - |
| 1,847,790 | 1,727,011 | 1,707,587 | 19,424 | - | - | - | - |
| 1,175,610 | 1,175,610 | 1,205,145 | (29,535) | - | - | - | - |
| 14,724,513 | 13,737,323 | 13,718,828 | 18,495 | - | 415,655 | 415,654 | 1 |
| 26,256 | 23,631 | 990 | 22,641 | - | - | - | - |
| 235,482 | 211,934 | 198,305 | 13,629 | - | - | - | - |
| 276,808 | 276,808 | 244,472 | 32,336 | - | - | - | - |
| - | 1,171,066 | 1,242,883 | (71,817) | - | - | - | - |
| 31,975,130 | 31,153,321 | 30,697,193 | 456,128 | - | 429,767 | 429,766 | 1 |
| - | 167,295 | 177,555 | (10,260) | - | - | - | - |
| - | 836,476 | 887,774 | (51,298) | - | - | - | - |
| 3,338,147 | 3,378,882 | 3,352,742 | 26,140 | - | - | - | - |
| 2,482,106 | 2,404,716 | 2,364,137 | 40,579 | - | - | - | - |
| 849,531 | 868,567 | 830,856 | 37,711 | - | - | - | - |
| 1,001,856 | 1,004,652 | 999,494 | 5,158 | - | 4,415 | 3,181 | 1,234 |
| 370,835 | 340,751 | 327,308 | 13,443 | - | - | - | - |
| 287,170 | 312,482 | 309,059 | 3,423 | - | - | - | - |
| 1,804,496 | 1,819,046 | 1,806,559 | 12,487 | - | - | - | - |
| - | 535,344 | 588,175 | (32,831) | - | - | - | - |
| 10,134,141 | 10,664,440 | 10,558,330 | 106,110 | - | 4,415 | 3,181 | 1,234 |
| \$ 53,662,299 | \$ 54,602,303 | \$ 54,502,651 | \$ 99,652 | \$ 296,580 | \$ 860,762 | \$ 513,126 | \$ 347,636 |

See independent auditor's report.

County of Winnebago, Illinois

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

For The Year Ended September 30, 2009

| | Total Expenditures | | | Variance with Final Budget Positive (Negative) |
|-------------------------------------|----------------------|----------------------|----------------------|---|
| | Budget | | Actual | |
| | Original | Final | | |
| General Government | | | | |
| Building Maintenance | \$ 1,636,068 | \$ 1,587,461 | \$ 1,545,376 | \$ 42,085 |
| City Election | 118,151 | 118,151 | 118,589 | (438) |
| County Auditor | 297,825 | 277,016 | 269,706 | 7,310 |
| County Board | 611,130 | 582,290 | 571,670 | 10,820 |
| County Clerk | 1,285,040 | 1,173,897 | 1,166,346 | 7,551 |
| Finance | 310,645 | 295,468 | 291,566 | 3,902 |
| Miscellaneous County | 3,023,446 | 2,974,661 | 3,485,522 | (510,861) |
| Human Resources | 347,765 | 312,988 | 311,423 | 1,565 |
| Purchasing | 184,845 | 166,360 | 163,342 | 3,018 |
| Planning | 1,639,247 | 1,549,019 | 1,212,155 | 336,864 |
| Recorder of Deeds | 598,746 | 554,331 | 557,196 | (2,865) |
| Superintendent of Education | 462,219 | 431,355 | 425,849 | 5,506 |
| Supervisor of Assessment | 821,410 | 836,304 | 821,764 | 14,540 |
| Treasurer | 513,071 | 496,871 | 492,305 | 4,566 |
| WinCart | - | 76,643 | 63,791 | 12,852 |
| Information Technology | - | 138,814 | 90,671 | 48,143 |
| Tort Liability | - | 635,722 | 674,707 | (38,985) |
| Total General Government | 11,849,608 | 12,207,351 | 12,261,978 | (54,627) |
| Public Safety | | | | |
| 911 Center | 2,030,500 | 1,914,029 | 1,838,694 | 75,335 |
| County Jail | 8,245,359 | 7,742,878 | 7,504,106 | 238,772 |
| Chief Probation Office | 2,447,513 | 2,291,762 | 2,283,667 | 8,095 |
| Civil Defense | 149,444 | 169,611 | 144,471 | 25,140 |
| Dependent Children | 586,074 | 527,467 | 429,129 | 98,338 |
| Juvenile Day / Evening Reporting | 229,781 | 198,303 | 193,028 | 5,275 |
| Juvenile Probation | 1,847,790 | 1,727,011 | 1,707,587 | 19,424 |
| Public Safety Building Costs | 1,175,610 | 1,175,610 | 1,205,145 | (29,535) |
| Sheriff's Office | 14,724,513 | 14,152,978 | 14,134,482 | 18,498 |
| Sheriff's Merit Commission | 26,256 | 23,631 | 990 | 22,641 |
| Records | 235,482 | 211,934 | 198,305 | 13,629 |
| Installment note related activities | 276,808 | 276,808 | 244,472 | 32,336 |
| Tort Liability | - | 1,171,066 | 1,242,883 | (71,817) |
| Total Public Safety | 31,975,130 | 31,583,088 | 31,126,959 | 456,129 |
| Highways and Streets | | | | |
| Tort Liability | - | 167,295 | 177,555 | (10,260) |
| Health and Welfare | | | | |
| Tort Liability | - | 836,476 | 887,774 | (51,298) |
| Judicial | | | | |
| State's Attorney | 3,338,147 | 3,378,882 | 3,352,742 | 26,140 |
| Clerk of the Circuit Court | 2,482,106 | 2,404,716 | 2,364,137 | 40,579 |
| Circuit Court | 849,531 | 868,567 | 830,856 | 37,711 |
| Coroner | 1,001,856 | 1,009,067 | 1,002,675 | 6,392 |
| Financial Compliance | 370,835 | 340,751 | 327,308 | 13,443 |
| Jury Commission | 287,170 | 312,482 | 309,059 | 3,423 |
| Public Defender | 1,804,496 | 1,819,046 | 1,808,559 | 12,487 |
| Tort Liability | - | 535,344 | 568,175 | (32,831) |
| Total Judicial | 10,134,141 | 10,668,855 | 10,561,511 | 107,344 |
| Total Expenditures | \$ 53,958,879 | \$ 55,463,065 | \$ 55,015,777 | \$ 447,288 |

See independent auditor's report.

Special Revenue Funds

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

Document Storage Fee Fund - Used to account for the revenues and expenditures for the storage of documents, taxes, and the court system.

Treasurer's Delinquent Tax Fee Fund - Used to account for the revenues collected on delinquent taxes and expenditures for the automation of the Treasurer's office.

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

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

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

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

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

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

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

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

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

9-1-1 Operations Fund - Used to account for the revenues and expenditures related to the operations of the 911 system.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Illinois Municipal Retirement Fund - Used to account for the County's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

September 30, 2009

| Assets | <i>Document Storage Fee Fund</i> | <i>Treasurer's Delinquent Tax Fee Fund</i> | <i>Vital Records Fee Fund</i> | <i>Recorder's Document Fee Fund</i> | <i>Court Automation Fee Fund</i> |
|--|--|--|---------------------------------------|---|--|
| Cash and cash equivalents | \$ 62,698 | \$ - | \$ - | \$ - | \$ 64,773 |
| Investments | - | - | - | - | - |
| Property taxes receivable | - | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - | - |
| Accrued interest on investments | - | - | - | - | - |
| Other receivables | - | - | - | - | - |
| Due from other governmental units and agencies | - | - | - | - | - |
| Due from other funds | 429,659 | 43,405 | 94,118 | 657,279 | 57,567 |
| Notes receivable, net | - | - | - | - | - |
| Total assets | \$ 492,357 | \$ 43,405 | \$ 94,118 | \$ 657,279 | \$ 122,340 |
| Liabilities and fund balance (deficit) | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 161,505 | \$ - | \$ 2,372 | \$ 42,520 | \$ - |
| Accrued payroll | 10,144 | 1,171 | - | 896 | 7,118 |
| Due to other funds | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Contract retainage | - | - | - | - | - |
| Total liabilities | 171,649 | 1,171 | 2,372 | 43,416 | 7,118 |
| Fund balances | | | | | |
| Reserved | | | | | |
| Reserved for long-term receivables | - | - | - | - | - |
| Reserved for tort liability | - | - | - | - | - |
| Unreserved | 320,708 | 42,234 | 91,746 | 613,863 | 115,222 |
| Total fund balances (deficit) | 320,708 | 42,234 | 91,746 | 613,863 | 115,222 |
| Total liabilities and fund balances (deficit) | \$ 492,357 | \$ 43,405 | \$ 94,118 | \$ 657,279 | \$ 122,340 |

See independent auditor's report.

| <i>Court Security Fee Fund</i> | <i>Victim Impact Panel Fee Fund</i> | <i>Maintenance and Child Support Collection Fund</i> | <i>Children's Waiting Room Fund</i> | <i>Rental Housing Fee Fund</i> | <i>Drug Enforcement Fund</i> | <i>9-1-1 Operations Fund</i> |
|--------------------------------|-------------------------------------|--|-------------------------------------|--------------------------------|------------------------------|------------------------------|
| \$ 65,039 | \$ 90 | \$ 8,301 | \$ 6,660 | \$ - | \$ 348,665 | \$ - |
| - | - | - | - | - | - | 1,300,625 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 71,228 |
| - | - | - | - | - | - | 388,127 |
| - | 7,498 | 9,968 | 140,325 | 8,755 | - | 809,937 |
| - | - | - | - | - | - | - |
| \$ 65,039 | \$ 7,588 | \$ 18,269 | \$ 146,985 | \$ 8,755 | \$ 348,665 | \$ 2,569,917 |

| | | | | | | |
|---------------|------------|--------------|--------------|---------------|---------------|----------------|
| \$ - | \$ 600 | \$ - | \$ 9,432 | \$ 37,557 | \$ - | \$ 144,130 |
| - | - | 1,055 | - | - | - | - |
| 29,670 | - | - | - | - | 32,411 | - |
| - | - | - | - | - | - | 132,318 |
| - | - | - | - | - | - | - |
| 29,670 | 600 | 1,055 | 9,432 | 37,557 | 32,411 | 276,448 |

| | | | | | | |
|------------------|-----------------|------------------|-------------------|-----------------|-------------------|---------------------|
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 35,369 | 6,988 | 17,214 | 137,553 | (28,802) | 316,254 | 2,293,469 |
| 35,369 | 6,988 | 17,214 | 137,553 | (28,802) | 316,254 | 2,293,469 |
| \$ 65,039 | \$ 7,588 | \$ 18,269 | \$ 146,985 | \$ 8,755 | \$ 348,665 | \$ 2,569,917 |

(Continued)

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

September 30, 2009

| Assets | <i>Probation Services Fee Fund</i> | <i>Host Fee Fund</i> | <i>Neutral Site Custody Exchange Fund</i> | <i>Public Health Grants Fund</i> | <i>Public Health Fund</i> | <i>County Detention Home Fund</i> | <i>Geographic Information System Operations Fund</i> |
|---|--|------------------------------|---|--|-----------------------------------|---|--|
| Cash and cash equivalents | \$ 20,591 | \$ - | \$ 10,656 | \$ 84,298 | \$ 63,768 | \$ 26,990 | \$ - |
| Investments | - | - | - | - | - | - | - |
| Property taxes receivable | - | - | - | - | 3,294,593 | 1,577,611 | - |
| Allowance for uncollectible taxes | - | - | - | - | (32,190) | (15,450) | - |
| Accrued interest on investments | - | - | - | - | - | - | - |
| Other receivables | - | 602,720 | - | - | 80,219 | - | - |
| Due from other governmental units and agencies | - | - | - | 1,500,124 | - | 314,536 | 78,444 |
| Due from other funds | 620,417 | 380,846 | 31,888 | - | 5,303,606 | 79,457 | 91,887 |
| Notes receivable, net | - | - | - | - | - | - | - |
| Total assets | \$ 641,008 | \$ 983,566 | \$ 42,544 | \$ 1,584,422 | \$ 8,709,996 | \$ 1,983,144 | \$ 170,331 |
| Liabilities and fund balance (deficit) | | | | | | | |
| Liabilities | | | | | | | |
| Accounts payable | \$ 15,105 | \$ 69,246 | \$ 31,888 | \$ 245,490 | \$ 168,109 | \$ 42,743 | \$ 7,109 |
| Accrued payroll | - | - | - | 128,473 | 84,632 | 51,062 | 3,761 |
| Due to other funds | - | - | - | 854,248 | - | - | - |
| Deferred revenue | - | 50,000 | - | 933,655 | 3,267,029 | 1,844,086 | - |
| Contract retainage | - | - | - | - | - | - | - |
| Total liabilities | 15,105 | 119,246 | 31,888 | 2,161,866 | 3,519,770 | 1,937,891 | 10,870 |
| Fund balance | | | | | | | |
| Reserved | | | | | | | |
| Reserved for long-term receivables | - | - | - | - | - | - | - |
| Reserved for tort liability | - | - | - | - | - | - | - |
| Unreserved | 625,903 | 864,320 | 10,656 | (577,444) | 5,190,226 | 45,253 | 159,461 |
| Total fund balance (deficit) | 625,903 | 864,320 | 10,656 | (577,444) | 5,190,226 | 45,253 | 159,461 |
| Total liabilities and fund balance (deficit) | \$ 641,008 | \$ 983,566 | \$ 42,544 | \$ 1,584,422 | \$ 8,709,996 | \$ 1,983,144 | \$ 170,331 |

See independent auditor's report.

| <i>Geographic Information System Fund</i> | <i>Historical Museum Fund</i> | <i>Children's Advocacy Project Fund</i> | <i>County Bridge and Improvement Fund</i> | <i>Federal Matching Aid Fund</i> | <i>Motor Fuel Tax Fund</i> |
|---|-------------------------------|---|---|----------------------------------|----------------------------|
| \$ - | \$ 1,837 | \$ 14,519 | \$ 6,738 | \$ 36,491 | \$ 1,540,343 |
| - | - | - | - | - | 3,502,252 |
| - | 105,285 | 200,277 | 360,233 | 2,022,587 | - |
| - | (1,030) | (1,960) | (3,520) | (19,780) | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 4,833 |
| - | - | 20,978 | 11,763 | 102,573 | 879,573 |
| - | 21,617 | - | 1,193,235 | 4,479,632 | 54,734 |
| - | - | - | - | - | - |
| \$ - | \$ 127,709 | \$ 233,814 | \$ 1,568,449 | \$ 6,621,503 | \$ 5,981,735 |

| | | | | | |
|------------|----------------|----------------|----------------|------------------|----------------|
| \$ - | \$ 5,036 | \$ 4,123 | \$ 28,171 | \$ 150,465 | \$ 484,840 |
| - | 2,308 | 11,060 | - | - | - |
| 308 | - | 137,651 | - | - | - |
| - | 101,970 | 194,040 | 348,480 | 1,958,220 | - |
| - | - | - | - | - | 33,663 |
| 308 | 109,314 | 346,874 | 376,651 | 2,108,685 | 518,503 |

| | | | | | |
|-------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (308) | 18,395 | (113,060) | 1,191,798 | 4,512,818 | 5,463,232 |
| (308) | 18,395 | (113,060) | 1,191,798 | 4,512,818 | 5,463,232 |
| \$ - | \$ 127,709 | \$ 233,814 | \$ 1,568,449 | \$ 6,621,503 | \$ 5,981,735 |

(Continued)

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

September 30, 2009

| Assets | <i>Toll Bridge Operations Fund</i> | <i>Veterans' Assistance Fund</i> | <i>Employer Social Security Fund</i> | <i>Illinois Municipal Retirement Fund</i> | <i>Working Cash Fund</i> |
|---|--|--|--|---|----------------------------------|
| Cash and cash equivalents | \$ 651,089 | \$ 2,188 | \$ 61,168 | \$ 89,958 | \$ - |
| Investments | - | - | - | - | - |
| Property taxes receivable | - | 160,673 | 3,440,738 | 5,120,915 | - |
| Allowance for uncollectible taxes | - | (1,580) | (33,660) | (50,110) | - |
| Accrued interest on investments | - | - | - | - | - |
| Other receivables | - | - | - | 10,066 | - |
| Due from other governmental units and agencies | - | - | 1,060 | - | - |
| Due from other funds | - | 173,566 | 2,031,122 | 3,588,923 | 919,867 |
| Notes receivable, net | - | - | - | - | - |
| Total assets | \$ 651,089 | \$ 334,847 | \$ 5,500,428 | \$ 8,759,752 | \$ 919,867 |
| Liabilities and fund balance (deficit) | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ 3,010 | \$ - | \$ 513,185 | \$ 248,290 |
| Accrued payroll | - | - | - | - | - |
| Due to other funds | 621,681 | - | - | - | - |
| Deferred revenue | - | 156,420 | 3,332,340 | 4,960,890 | - |
| Contract retainage | - | - | - | - | - |
| Total liabilities | 621,681 | 159,430 | 3,332,340 | 5,474,075 | 248,290 |
| Fund balance | | | | | |
| Reserved | | | | | |
| Reserved for long-term receivables | - | - | - | - | - |
| Reserved for tort liability | - | - | - | - | - |
| Unreserved | 29,408 | 175,417 | 2,168,088 | 3,285,677 | 671,577 |
| Total fund balance (deficit) | 29,408 | 175,417 | 2,168,088 | 3,285,677 | 671,577 |
| Total liabilities and fund balance (deficit) | \$ 651,089 | \$ 334,847 | \$ 5,500,428 | \$ 8,759,752 | \$ 919,867 |

See independent auditor's report.

| <i>River Bluff Nursing Home Operations Fund</i> | <i>Sheriff's Department Grants Fund</i> | <i>State's Attorney Grants Fund</i> | <i>Probation Grants Fund</i> | <i>Court Services Grants Fund</i> | <i>Public Defender Grants Fund</i> | <i>Community Development Grants Fund</i> |
|---|---|-------------------------------------|------------------------------|-----------------------------------|------------------------------------|--|
| \$ 56,355 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 888,627 |
| - | - | - | - | - | - | - |
| 3,245,857 | - | - | - | - | - | - |
| (31,770) | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 150,000 | 6,107 | - | - | - | - |
| - | 140,271 | - | - | 15,193 | - | - |
| - | - | - | - | - | - | 292,570 |
| \$ 3,270,442 | \$ 290,271 | \$ 6,107 | \$ - | \$ 15,193 | \$ - | \$ 1,181,197 |

| | | | | | | |
|------------------|----------------|----------------|----------------|--------------|---------------|----------|
| \$ - | \$ 23,711 | \$ - | \$ - | \$ 1,200 | \$ - | \$ - |
| - | 747 | 6,895 | 3,094 | - | - | - |
| 37,132 | 25,469 | 112,349 | 257,089 | - | 31,549 | - |
| 3,145,230 | 114,884 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 3,182,362 | 164,811 | 119,244 | 260,183 | 1,200 | 31,549 | - |

| | | | | | | |
|---------------------|-------------------|-----------------|-------------|------------------|-------------|---------------------|
| - | - | - | - | - | - | 292,570 |
| - | - | - | - | - | - | - |
| 88,080 | 125,460 | (113,137) | (260,183) | 13,993 | (31,549) | 888,627 |
| 88,080 | 125,460 | (113,137) | (260,183) | 13,993 | (31,549) | 1,181,197 |
| \$ 3,270,442 | \$ 290,271 | \$ 6,107 | \$ - | \$ 15,193 | \$ - | \$ 1,181,197 |

(Continued)

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

September 30, 2009

| Assets | <i>Law Library Fund</i> | <i>Marriage Fund</i> | <i>County Highway Fund</i> |
|---|---------------------------------|--------------------------|------------------------------------|
| Cash and cash equivalents | \$ 69,574 | \$ 3,712 | \$ 58,743 |
| Investments | - | - | 7,003,366 |
| Property taxes receivable | - | - | 3,199,530 |
| Allowance for uncollectible taxes | - | - | (31,280) |
| Accrued interest on investments | - | - | - |
| Other receivables | - | - | 142,727 |
| Due from other governmental units and agencies | - | - | 161,944 |
| Due from other funds | - | - | 1,317,294 |
| Notes receivable, net | - | - | - |
| Total assets | \$ 69,574 | \$ 3,712 | \$ 11,852,324 |
| Liabilities and fund balance (deficit) | | | |
| Liabilities | | | |
| Accounts payable | \$ 26,738 | \$ - | \$ 695,699 |
| Accrued payroll | 1,827 | - | 85,584 |
| Due to other funds | 41,050 | 22 | - |
| Deferred revenue | - | - | 3,096,720 |
| Contract retainage | - | - | 4,853 |
| Total liabilities | 69,615 | 22 | 3,882,856 |
| Fund balance | | | |
| Reserved | | | |
| Reserved for long-term receivables | - | - | - |
| Reserved for tort liability | - | - | - |
| Unreserved | (41) | 3,690 | 7,969,468 |
| Total fund balance (deficit) | (41) | 3,690 | 7,969,468 |
| Total liabilities and fund balance (deficit) | \$ 69,574 | \$ 3,712 | \$ 11,852,324 |

See independent auditor's report.

| <i>Forest Preserve Operations Fund</i> | <i>Forest Preserve Botanical Garden Fund</i> | <i>Forest Preserve Retirement Fund</i> | <i>Forest Preserve Improvement and Development Fund</i> | <i>Totals</i> |
|--|--|--|---|----------------------|
| \$ 29,351 | \$ - | \$ - | \$ - | \$ 4,273,222 |
| 3,622,718 | - | - | - | 15,428,961 |
| 2,716,496 | 232,538 | 219,458 | 625,930 | 26,522,721 |
| (26,939) | (2,297) | (2,180) | (6,061) | (259,807) |
| 1,618 | - | - | - | 1,618 |
| 27,427 | 26,826 | 3,931 | 10,419 | 980,396 |
| 13,009 | - | - | - | 3,628,238 |
| 128,129 | - | 119,312 | 912,058 | 23,861,565 |
| - | - | - | - | 292,570 |
| \$ 6,511,809 | \$ 257,067 | \$ 340,521 | \$ 1,542,346 | \$ 74,729,484 |

| | | | | |
|------------------|----------------|----------------|----------------|-------------------|
| \$ 167,746 | \$ 5,000 | \$ - | \$ 115,954 | \$ 3,450,974 |
| 60,048 | - | - | 9,427 | 469,302 |
| 1,517,462 | 9,043 | - | - | 3,707,134 |
| 2,666,961 | 227,403 | 215,820 | 600,039 | 27,346,505 |
| - | - | - | - | 38,516 |
| 4,412,217 | 241,446 | 215,820 | 725,420 | 35,012,431 |

| | | | | |
|---------------------|-------------------|-------------------|---------------------|----------------------|
| - | - | - | - | \$ 292,570 |
| 116,784 | - | - | - | 116,784 |
| 1,982,808 | 15,621 | 124,701 | 816,926 | 39,307,699 |
| 2,099,592 | 15,621 | 124,701 | 816,926 | 39,717,053 |
| \$ 6,511,809 | \$ 257,067 | \$ 340,521 | \$ 1,542,346 | \$ 74,729,484 |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <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 | 876,267 | 41,598 | 44,098 | 333,297 |
| Licenses and permits | - | - | - | - |
| Investment income | - | - | - | 6,849 |
| Other | - | - | - | - |
| Total revenues | 876,267 | 41,598 | 44,098 | 340,146 |
| Expenditures, current | | | | |
| General government | - | 49,419 | 31,206 | 577,930 |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Judicial | 655,829 | - | - | - |
| Culture and recreation | - | - | - | - |
| Total expenditures, current | 655,829 | 49,419 | 31,206 | 577,930 |
| Capital outlay | 147,950 | - | - | - |
| Total expenditures | 803,779 | 49,419 | 31,206 | 577,930 |
| Excess of revenues over (under) expenditures | 72,488 | (7,821) | 12,892 | (237,784) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | 113,749 |
| Transfers out | (100,000) | - | - | - |
| Total other financing sources (uses) | (100,000) | - | - | 113,749 |
| Net change in fund balance | (27,512) | (7,821) | 12,892 | (124,035) |
| Fund balance (deficit), beginning, as previously reported | 348,220 | 50,055 | 78,854 | 737,898 |
| Restatement | - | - | - | - |
| Fund balance (deficit), beginning as restated | 348,220 | 50,055 | 78,854 | 737,898 |
| Fund balance (deficit), end of period | \$ 320,708 | \$ 42,234 | \$ 91,746 | \$ 613,863 |

See independent auditor's report.

| <i>Court Automation Fee Fund</i> | <i>Court Security Fee Fund</i> | <i>Victim Impact Panel Fee Fund</i> | <i>Maintenance and Child Support Collection Fund</i> | <i>Children's Waiting Room Fund</i> | <i>Rental Housing Fee Fund</i> | <i>Drug Enforcement Fund</i> |
|--|--|---|--|---|--|--------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | 329,694 |
| 901,725 | 897,603 | 3,076 | 76,413 | 80,401 | 518,014 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 901,725 | 897,603 | 3,076 | 76,413 | 80,401 | 518,014 | 329,694 |
| - | - | - | - | - | 500,000 | - |
| - | 945,000 | - | - | - | - | 101,791 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 407,610 | - | 6,000 | 80,495 | 116,061 | - | - |
| - | - | - | - | - | - | - |
| 407,610 | 945,000 | 6,000 | 80,495 | 116,061 | 500,000 | 101,791 |
| 43,341 | - | - | - | - | - | - |
| 450,951 | 945,000 | 6,000 | 80,495 | 116,061 | 500,000 | 101,791 |
| 450,774 | (47,397) | (2,924) | (4,082) | (35,660) | 18,014 | 227,903 |
| - | - | - | - | - | - | - |
| (617,000) | - | - | - | - | (227,498) | - |
| (617,000) | - | - | - | - | (227,498) | - |
| (166,226) | (47,397) | (2,924) | (4,082) | (35,660) | (209,484) | 227,903 |
| 281,448 | 82,766 | 9,912 | 21,296 | 173,213 | 180,682 | 88,351 |
| - | - | - | - | - | - | - |
| 281,448 | 82,766 | 9,912 | 21,296 | 173,213 | 180,682 | 88,351 |
| \$ 115,222 | \$ 35,369 | \$ 6,988 | \$ 17,214 | \$ 137,553 | \$ (28,802) | \$ 316,254 |

(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, 2009

| | 9-1-1 Operations Fund | Probation Services Fee Fund | Host Fee Fund | Neutral Site Custody Exchange Fund | Public Health Grants Fund | Public Health Fund |
|--|-----------------------------|-----------------------------------|---------------------|---|------------------------------------|--------------------------|
| Revenues | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,347,595 |
| Intergovernmental | - | - | - | - | 8,619,680 | 548,494 |
| Charges for services | 2,252,138 | 365,279 | 1,951,587 | 127,536 | 80,910 | 656,853 |
| Licenses and permits | - | - | - | - | - | 774,836 |
| Investment income | 16,256 | - | - | - | - | - |
| Other | - | 4,084 | - | - | 92,690 | 227,866 |
| Total revenues | 2,268,394 | 369,363 | 1,951,587 | 127,536 | 8,793,280 | 5,555,644 |
| Expenditures, current | | | | | | |
| General government | - | - | 1,106,814 | - | - | - |
| Public safety | 1,004,224 | 137,734 | - | 179,624 | - | - |
| Highways and streets | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | 8,931,406 | 4,907,013 |
| Judicial | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Total expenditures, current | 1,004,224 | 137,734 | 1,106,814 | 179,624 | 8,931,406 | 4,907,013 |
| Capital outlay | - | 2,751 | - | - | 45,304 | 33,343 |
| Total expenditures | 1,004,224 | 140,485 | 1,106,814 | 179,624 | 8,976,710 | 4,940,356 |
| Excess of revenues over (under) expenditures | 1,264,170 | 228,878 | 844,773 | (52,088) | (183,430) | 615,288 |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | - | - | 357,183 | - |
| Transfers out | (487,174) | (33,000) | (253,000) | - | - | (357,183) |
| Total other financing sources (uses) | (487,174) | (33,000) | (253,000) | - | 357,183 | (357,183) |
| Net change in fund balance | 776,996 | 195,878 | 591,773 | (52,088) | 173,753 | 258,105 |
| Fund balance (deficit), beginning, as previously reported | 1,516,473 | 430,025 | 272,547 | 62,744 | 356,926 | 4,932,121 |
| Restatement | - | - | - | - | (1,108,123) | - |
| Fund balance (deficit), beginning as restated | 1,516,473 | 430,025 | 272,547 | 62,744 | (751,197) | 4,932,121 |
| Fund balance (deficit), end of period | \$ 2,293,469 | \$ 625,903 | \$ 864,320 | \$ 10,656 | \$ (577,444) | \$ 5,190,226 |

See independent auditor's report.

| <i>County Detention Home Fund</i> | <i>Geographic Information System Operations Fund</i> | <i>Geographic Information System Fund</i> | <i>Historical Museum Fund</i> | <i>Children's Advocacy Project Fund</i> | <i>County Bridge and Improvement Fund</i> | <i>Federal Matching Aid Fund</i> | <i>Motor Fuel Tax Fund</i> |
|---|--|---|---------------------------------------|---|---|--|--|
| \$ 1,443,195 | \$ - | \$ - | \$ 99,464 | \$ 189,389 | \$ 364,975 | \$ 1,974,493 | \$ - |
| 881,483 | - | - | - | 250,702 | 19,316 | 155,025 | 3,653,377 |
| - | 293,616 | 489,779 | - | - | - | - | 837,093 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 24,514 |
| 910 | 26,754 | - | 11,052 | 73,756 | - | - | - |
| 2,325,588 | 320,370 | 489,779 | 110,516 | 513,847 | 384,291 | 2,129,518 | 4,514,984 |
| - | 463,592 | - | 149,912 | - | - | - | - |
| 2,373,159 | - | - | - | - | - | - | - |
| - | - | - | - | - | 330,556 | 640,141 | 3,269,380 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 512,468 | - | - | - |
| - | - | - | - | - | - | - | - |
| 2,373,159 | 463,592 | - | 149,912 | 512,468 | 330,556 | 640,141 | 3,269,380 |
| - | 24,788 | - | 23,502 | - | 64,039 | 799,525 | 969,158 |
| 2,373,159 | 488,380 | - | 173,414 | 512,468 | 394,595 | 1,439,666 | 4,238,538 |
| (47,571) | (168,010) | 489,779 | (62,898) | 1,379 | (10,304) | 689,852 | 276,446 |
| - | 135,535 | - | 53,000 | - | - | - | - |
| - | - | (489,779) | - | - | - | (1,266,354) | (1,266,354) |
| - | 135,535 | (489,779) | 53,000 | - | - | (1,266,354) | (1,266,354) |
| (47,571) | (32,475) | - | (9,898) | 1,379 | (10,304) | (576,502) | (989,908) |
| 92,824 | 191,936 | (308) | 28,293 | (114,439) | 1,202,102 | 5,089,320 | 6,453,140 |
| - | - | - | - | - | - | - | - |
| 92,824 | 191,936 | (308) | 28,293 | (114,439) | 1,202,102 | 5,089,320 | 6,453,140 |
| \$ 45,253 | \$ 159,461 | \$ (308) | \$ 18,395 | \$ (113,060) | \$ 1,191,798 | \$ 4,512,818 | \$ 5,463,232 |

(Continued)

See independent auditor's report.

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, 2009

| | <i>Toll Bridge Operations Fund</i> | <i>Veterans' Assistance Fund</i> | <i>Employer Social Security Fund</i> | <i>Illinois Municipal Retirement Fund</i> | <i>Working Cash Fund</i> |
|--|--|--|--|---|----------------------------------|
| Revenues | | | | | |
| Taxes | \$ - | \$ 118,375 | \$ 3,309,359 | \$ 4,867,002 | \$ - |
| Intergovernmental | - | - | 1,041,369 | 1,405,298 | - |
| Charges for services | 778,538 | - | - | - | - |
| Licenses and permits | - | - | - | - | - |
| Investment income | 1,021 | - | - | - | - |
| Other | - | 604 | 10,795 | 4,617 | - |
| Total revenues | 779,559 | 118,979 | 4,361,523 | 6,276,917 | - |
| Expenditures, current | | | | | |
| General government | - | - | 506,261 | 742,889 | - |
| Public safety | - | - | 1,426,736 | 1,857,222 | - |
| Highways and streets | - | - | 276,142 | 371,444 | - |
| Health and welfare | - | 167,861 | 1,380,712 | 1,857,221 | - |
| Judicial | - | - | 1,012,522 | 1,361,963 | - |
| Culture and recreation | - | - | - | - | - |
| Total expenditures, current | - | 167,861 | 4,602,373 | 6,190,739 | - |
| Capital outlay | - | - | - | - | - |
| Total expenditures | - | 167,861 | 4,602,373 | 6,190,739 | - |
| Excess of revenues over (under) expenditures | 779,559 | (48,882) | (240,850) | 86,178 | - |
| Other financing sources (uses) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | (779,000) | - | - | - | - |
| Total other financing sources (uses) | (779,000) | - | - | - | - |
| Net change in fund balance | 559 | (48,882) | (240,850) | 86,178 | - |
| Fund balance (deficit), beginning, as previously reported | 28,849 | 224,299 | 2,408,938 | 3,199,499 | 671,577 |
| Restatement | - | - | - | - | - |
| Fund balance (deficit), beginning as restated | 28,849 | 224,299 | 2,408,938 | 3,199,499 | 671,577 |
| Fund balance (deficit), end of period | \$ 29,408 | \$ 175,417 | \$ 2,168,088 | \$ 3,285,677 | \$ 671,577 |

See independent auditor's report.

| <i>River Bluff Nursing Home Operations Fund</i> | <i>Sheriff's Department Grants Fund</i> | <i>State's Attorney Grants Fund</i> | <i>Probation Grants Fund</i> | <i>Court Services Grants Fund</i> | <i>Public Defender Grants Fund</i> |
|---|---|---|--------------------------------------|---|--|
| \$ 3,049,640 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 657,106 | 177,550 | 61,025 | 21,332 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 5,632 | - | - | - | - |
| 3,049,640 | 662,738 | 177,550 | 61,025 | 21,332 | - |
| - | - | - | - | - | - |
| - | 607,891 | 291,498 | 117,522 | 15,105 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 607,891 | 291,498 | 117,522 | 15,105 | - |
| - | - | - | - | - | - |
| - | 607,891 | 291,498 | 117,522 | 15,105 | - |
| 3,049,640 | 54,847 | (113,948) | (56,497) | 6,227 | - |
| - | 1,567 | 97,919 | 63,609 | - | - |
| (3,034,000) | - | - | - | - | - |
| (3,034,000) | 1,567 | 97,919 | 63,609 | - | - |
| 15,640 | 56,414 | (16,029) | 7,112 | 6,227 | - |
| 72,440 | 69,046 | (97,108) | (267,295) | 7,766 | (31,549) |
| - | - | - | - | - | - |
| 72,440 | 69,046 | (97,108) | (267,295) | 7,766 | (31,549) |
| \$ 88,080 | \$ 125,460 | \$ (113,137) | \$ (260,183) | \$ 13,993 | \$ (31,549) |

(Continued)

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

For The Year Ended September 30, 2009

| | <i>Community Development Grants Fund</i> | <i>Law Library Fund</i> | <i>Marriage Fund</i> | <i>County Highway Fund</i> | <i>Forest Preserve Operations Fund</i> | <i>Forest Preserve Botanical Garden Fund</i> |
|--|--|---------------------------------|--------------------------|------------------------------------|--|--|
| Revenues | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 3,167,581 | \$ 2,186,586 | \$ 227,131 |
| Intergovernmental | - | - | - | 1,423,251 | 563,729 | - |
| Charges for services | - | 209,329 | 6,931 | 749,273 | 350,134 | - |
| Licenses and permits | - | - | - | - | - | - |
| Investment income | 20,691 | - | - | 168,243 | 14,717 | - |
| Other | - | - | - | - | 14,669 | - |
| Total revenues | 20,691 | 209,329 | 6,931 | 5,508,348 | 3,129,835 | 227,131 |
| Expenditures, current | | | | | | |
| General government | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - |
| Highways and streets | - | - | - | 4,685,111 | - | - |
| Health and welfare | - | - | - | - | - | - |
| Judicial | - | 236,885 | 7,526 | - | - | - |
| Culture and recreation | - | - | - | - | 3,397,470 | 227,000 |
| Total expenditures, current | - | 236,885 | 7,526 | 4,685,111 | 3,397,470 | 227,000 |
| Capital outlay | - | 92 | - | 1,787,230 | 183,954 | - |
| Total expenditures | - | 236,977 | 7,526 | 6,472,341 | 3,581,424 | 227,000 |
| Excess of revenues over (under) expenditures | 20,691 | (27,648) | (595) | (963,993) | (451,589) | 131 |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | - | - | - | 11 | - |
| Transfers out | - | - | - | (399,533) | - | - |
| Total other financing sources (uses) | - | - | - | (399,533) | 11 | - |
| Net change in fund balance | 20,691 | (27,648) | (595) | (1,363,526) | (451,578) | 131 |
| Fund balance (deficit), beginning, as previously reported | 1,160,506 | 27,607 | 4,285 | 9,332,994 | 2,551,170 | 15,490 |
| Restatement | - | - | - | - | - | - |
| Fund balance (deficit), beginning as restated | 1,160,506 | 27,607 | 4,285 | 9,332,994 | 2,551,170 | 15,490 |
| Fund balance (deficit), end of period | \$ 1,181,197 | \$ (41) | \$ 3,690 | \$ 7,969,468 | \$ 2,099,592 | \$ 15,621 |

See independent auditor's report.

| | <i>Forest Preserve Fund</i> | <i>Forest Improve and Development Fund</i> | <i>Totals</i> |
|----|-------------------------------------|--|---------------|
| \$ | 160,387 | \$ 1,150,889 | \$ 25,656,061 |
| | 30,085 | 3,500 | 19,842,016 |
| | - | - | 12,921,488 |
| | - | - | 774,836 |
| | - | 15,000 | 267,291 |
| | 26,694 | 63,915 | 564,038 |
| | 217,166 | 1,233,304 | 60,025,730 |
| | - | - | 4,128,023 |
| | - | - | 9,057,506 |
| | - | - | 9,572,774 |
| | - | - | 17,244,213 |
| | - | - | 4,397,359 |
| | 280,698 | 504,196 | 4,409,364 |
| | 280,698 | 504,196 | 48,809,239 |
| | - | 806,960 | 4,931,937 |
| | 280,698 | 1,311,156 | 53,741,176 |
| | (63,532) | (77,852) | 6,284,554 |
| | - | - | 822,573 |
| | - | - | (9,309,875) |
| | - | - | (8,487,302) |
| | (63,532) | (77,852) | (2,202,748) |
| | 188,233 | 894,778 | 43,027,924 |
| | - | - | (1,108,123) |
| | 188,233 | 894,778 | 41,919,801 |
| \$ | 124,701 | \$ 816,926 | \$ 39,717,053 |

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, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--------------------------------------|---------------|---------------|---|
| Revenues | | | |
| Charges for services | \$ 900,000 | \$ 876,267 | \$ (23,733) |
| Total revenues | 900,000 | 876,267 | (23,733) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 474,800 | 468,228 | 6,572 |
| Supplies and services | 226,000 | 187,601 | 38,399 |
| Total expenditures, current | 700,800 | 655,829 | 44,971 |
| Capital outlay | 155,000 | 147,950 | 7,050 |
| Total expenditures | 855,800 | 803,779 | 52,021 |
| Excess of revenues over expenditures | 44,200 | 72,488 | 28,288 |
| Other financing uses | | | |
| Transfers out | (100,000) | (100,000) | - |
| Total other financing uses | (100,000) | (100,000) | - |
| Net change in fund balance | \$ (55,800) | (27,512) | \$ 28,288 |
| Fund balance, beginning of period | | 348,220 | |
| Fund balance, end of period | | \$ 320,708 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|--------------------|----------------|---|
| Revenues | | | |
| Charges for services | \$ 36,000 | \$ 41,598 | \$ 5,598 |
| Total revenues | 36,000 | 41,598 | 5,598 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 49,651 | 49,419 | 232 |
| Total expenditures, current | 49,651 | 49,419 | 232 |
| Net change in fund balance | \$ (13,651) | (7,821) | \$ 5,830 |
| Fund balance, beginning of period | | 50,055 | |
| Fund balance, end of period | | \$ 42,234 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|-------------------|------------------|---|
| Revenues | | | |
| Charges for services | \$ 48,000 | \$ 44,098 | \$ (3,902) |
| Total revenues | 48,000 | 44,098 | (3,902) |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 52,200 | 31,206 | 20,994 |
| Total expenditures, current | 52,200 | 31,206 | 20,994 |
| Net change in fund balance | \$ (4,200) | 12,892 | \$ 17,092 |
| Fund balance, beginning of period | | 78,854 | |
| Fund balance, end of period | | \$ 91,746 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|---------------------|-------------------|---|
| Revenues | | | |
| Charges for services | \$ 336,000 | \$ 333,297 | \$ (2,703) |
| Investment income | 13,000 | 6,849 | (6,151) |
| Total revenues | 349,000 | 340,146 | (8,854) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 69,935 | 68,406 | 1,529 |
| Supplies and services | 533,026 | 509,524 | 23,502 |
| Total expenditures, current | 602,961 | 577,930 | 25,031 |
| Excess of revenues over (under) expenditures | (253,961) | (237,784) | 16,177 |
| Other financing sources (uses) | | | |
| Transfers in | 128,000 | 113,749 | (14,251) |
| Total other financing sources (uses) | 128,000 | 113,749 | (14,251) |
| Net change in fund balance | \$ (125,961) | (124,035) | \$ 1,926 |
| Fund balance, beginning of period | | 737,898 | |
| Fund balance, end of period | | \$ 613,863 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|---------------------|-------------------|---|
| Revenues | | | |
| Charges for services | \$ 900,000 | \$ 901,725 | \$ 1,725 |
| Total revenues | 900,000 | 901,725 | 1,725 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 287,674 | 283,345 | 4,329 |
| Supplies and services | 130,100 | 124,265 | 5,835 |
| Total expenditures, current | 417,774 | 407,610 | 10,164 |
| Capital outlay | 49,512 | 43,341 | 6,171 |
| Total expenditures | 467,286 | 450,951 | 16,335 |
| Excess of revenues over (under) expenditures | 432,714 | 450,774 | 18,060 |
| Other financing uses | | | |
| Transfers out | (617,000) | (617,000) | - |
| Total other financing uses | (617,000) | (617,000) | - |
| Net change in fund balance | <u>\$ (184,286)</u> | <u>(166,226)</u> | <u>\$ 18,060</u> |
| Fund balance, beginning of period | | 281,448 | |
| Fund balance, end of period | | <u>\$ 115,222</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|------------------|---|
| Revenues | | | |
| Charges for services | \$ 870,000 | \$ 897,603 | \$ 27,603 |
| Total revenues | 870,000 | 897,603 | 27,603 |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 945,000 | 945,000 | - |
| Total expenditures, current | 945,000 | 945,000 | - |
| Excess of revenues over (under) expenditures | (75,000) | (47,397) | 27,603 |
| Net change in fund balance | <u>\$ (75,000)</u> | <u>(47,397)</u> | <u>\$ 27,603</u> |
| Fund balance, beginning of period | | 82,766 | |
| Fund balance, end of period | | <u>\$ 35,369</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|-----------------|---|
| Revenues | | | |
| Charges for services | \$ - | \$ 3,076 | \$ 3,076 |
| Total revenues | - | 3,076 | 3,076 |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 8,000 | 6,000 | 2,000 |
| Total expenditures, current | 8,000 | 6,000 | 2,000 |
| Capital outlay | 2,000 | - | 2,000 |
| Total expenditures | 10,000 | 6,000 | 4,000 |
| Net change in fund balance | <u>\$ (10,000)</u> | <u>(2,924)</u> | <u>\$ 7,076</u> |
| Fund balance, beginning of period | | 9,912 | |
| Fund balance, end of period | | <u>\$ 6,988</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|-----------------|------------------|---|
| Revenues | | | |
| Charges for services | \$ 89,000 | \$ 76,413 | \$ (12,587) |
| Total revenues | 89,000 | 76,413 | (12,587) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 83,464 | 80,495 | 2,969 |
| Total expenditures, current | 83,464 | 80,495 | 2,969 |
| Excess of revenues over (under) expenditures | 5,536 | (4,082) | (9,618) |
| Net change in fund balance | \$ 5,536 | (4,082) | \$ (9,618) |
| Fund balance, beginning of period | | 21,296 | |
| Fund balance, end of period | | \$ 17,214 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|--------------------|-------------------|---|
| Revenues | | | |
| Charges for services | \$ 77,000 | \$ 80,401 | \$ 3,401 |
| Total revenues | 77,000 | 80,401 | 3,401 |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 127,450 | 116,061 | 11,389 |
| Total expenditures, current | 127,450 | 116,061 | 11,389 |
| Capital outlay | 5,000 | - | 5,000 |
| Total expenditures | 132,450 | 116,061 | 16,389 |
| Net change in fund balance | \$ (55,450) | (35,660) | \$ 19,790 |
| Fund balance, beginning of period | | 173,213 | |
| Fund balance, end of period | | \$ 137,553 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | Budget | Actual | Variance with Final Budget - Positive (Negative) |
|---|--------------------|--------------------|---|
| Revenues | | | |
| Charges for services | \$ - | \$ 518,014 | \$ 518,014 |
| Total revenues | - | 518,014 | 518,014 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 10,400 | 10,400 | - |
| Supplies and services | - | 489,600 | (489,600) |
| Total expenditures | 10,400 | 500,000 | (489,600) |
| Excess of revenues over (under) expenditures | (10,400) | 18,014 | 28,414 |
| Other financing sources (uses) | | | |
| Transfers in | - | - | - |
| Transfers out | - | (227,498) | (227,498) |
| Total other financing sources (uses) | - | (227,498) | (227,498) |
| Net change in fund balance | \$ (10,400) | (209,484) | \$ (199,084) |
| Fund balance, beginning of period | | 180,682 | |
| Fund balance, end of period | | \$ (28,802) | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|-------------------|---------------------|---|
| Revenues | | | |
| Charges for services | \$ 2,100,000 | \$ 2,252,138 | \$ 152,138 |
| Investment income | 25,000 | 16,256 | (8,744) |
| Total revenues | 2,125,000 | 2,268,394 | 143,394 |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 1,167,200 | 1,004,224 | 162,976 |
| Total expenditures, current | 1,167,200 | 1,004,224 | 162,976 |
| Capital outlay | 50,000 | - | 50,000 |
| Total expenditures | 1,217,200 | 1,004,224 | 212,976 |
| Excess of revenues over (under) expenditures | 907,800 | 1,264,170 | 356,370 |
| Other financing sources (uses) | | | |
| Transfers out | (488,000) | (487,174) | 826 |
| Total other financing sources (uses) | (488,000) | (487,174) | 826 |
| Net change in fund balance | \$ 419,800 | 776,996 | \$ 357,196 |
| Fund balance, beginning of period | | 1,516,473 | |
| Fund balance, end of period | | \$ 2,293,469 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|-------------------|---|
| Revenues | | | |
| Charges for services | \$ 264,000 | \$ 365,279 | \$ 101,279 |
| Other | - | 4,084 | 4,084 |
| Total revenues | 264,000 | 369,363 | 105,363 |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 237,700 | 137,734 | 99,966 |
| Total expenditures, current | 237,700 | 137,734 | 99,966 |
| Capital outlay | 40,000 | 2,751 | 37,249 |
| Total expenditures | 277,700 | 140,485 | 137,215 |
| Excess of revenues over (under) expenditures | (13,700) | 228,878 | 242,578 |
| Other financing sources | | | |
| Transfer out | (33,000) | (33,000) | - |
| Total other financing sources | (33,000) | (33,000) | - |
| Net change in fund balance | \$ (46,700) | 195,878 | \$ 242,578 |
| Fund balance, beginning of period | | 430,025 | |
| Fund balance, end of period | | \$ 625,903 | |

See independent auditor's report.

County of Winnebago, Illinois

Host Fee Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|------------------|---|
| Revenues | | | |
| Charges for services | \$ 1,587,000 | \$ 1,951,587 | \$ 364,587 |
| Total revenues | 1,587,000 | 1,951,587 | 364,587 |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 1,377,851 | 1,106,814 | 271,037 |
| Total expenditures, current | 1,377,851 | 1,106,814 | 271,037 |
| Excess of revenues over (under) expenditures | 209,149 | 844,773 | 635,624 |
| Other financing sources | | | |
| Transfers out | (253,000) | (253,000) | - |
| Total other financing sources | (253,000) | (253,000) | - |
| Net change in fund balance | \$ (43,851) | 591,773 | \$ 635,624 |
| Fund balance, beginning of period | | 272,547 | |
| Fund balance, end of period | | \$ 864,320 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|-----------------------------------|--------------------|------------------|---|
| Revenues | | | |
| Charges for services | \$ 124,000 | \$ 127,536 | \$ 3,536 |
| Total revenues | 124,000 | 127,536 | 3,536 |
| Expenditures, current | | | |
| Public Safety | | | |
| Supplies and services | 185,818 | 179,624 | 6,194 |
| Total expenditures, current | 185,818 | 179,624 | 6,194 |
| Net change in fund balance | <u>\$ (61,818)</u> | <u>(52,088)</u> | <u>\$ 9,730</u> |
| Fund balance, beginning of period | | <u>62,744</u> | |
| Fund balance, end of period | | <u>\$ 10,656</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|------------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$ (9,238,385) | \$ 8,619,680 | \$17,858,065 |
| Charges for services | (106,000) | 80,910 | 186,910 |
| Other | (252,401) | 92,690 | 345,091 |
| Total revenues | (9,596,786) | 8,793,280 | 18,390,066 |
| Expenditures, current | | | |
| Health and welfare | | | |
| Personnel | 6,512,292 | 5,658,466 | 853,826 |
| Supplies and services | 3,479,313 | 3,272,940 | 206,373 |
| Total expenditures, current | 9,991,605 | 8,931,406 | 1,060,199 |
| Capital outlay | - | 45,304 | (45,304) |
| Total expenditures | 9,991,605 | 8,976,710 | 1,014,895 |
| Excess of revenue over (under) expenditures | (19,588,391) | (183,430) | 19,404,961 |
| Other financing sources | | | |
| Transfer in | 379,111 | 357,183 | (21,928) |
| Total other financing sources | 379,111 | 357,183 | (21,928) |
| Net change in fund balance | \$ (19,209,280) | 173,753 | \$19,383,033 |
| Fund balance, beginning, as previously reported | | 356,926 | |
| Restatement | | (1,108,123) | |
| Fund balance, beginning, as restated | | (751,197) | |
| Fund balance, end of period | | \$ (577,444) | |

See independent auditor's report.

County of Winnebago, Illinois

Public Health Fund

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|-----------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 3,301,000 | \$ 3,347,595 | \$ 46,595 |
| Intergovernmental revenues | (784,380) | 548,494 | 1,332,874 |
| Charges for services | (911,475) | 656,853 | 1,568,328 |
| Licenses and permits | (731,550) | 774,836 | 1,506,386 |
| Other | (382,182) | 227,866 | 610,048 |
| Total revenues | 491,413 | 5,555,644 | 5,064,231 |
| Expenditures, current | | | |
| Health and welfare | | | |
| Personnel | 3,781,354 | 3,372,428 | 408,926 |
| Supplies and services | 2,145,050 | 1,534,585 | 610,465 |
| Total expenditures, current | 5,926,404 | 4,907,013 | 1,019,391 |
| Capital outlay | 54,815 | 33,343 | 21,472 |
| Total expenditures | 5,981,219 | 4,940,356 | 1,040,863 |
| Excess of revenue over (under) expenditures | (5,489,806) | 615,288 | 6,105,094 |
| Other financing sources | | | |
| Transfer out | (379,111) | (357,183) | 21,928 |
| Total other financing sources | (379,111) | (357,183) | 21,928 |
| Net change in fund balance | \$ (5,868,917) | 258,105 | \$ 6,127,022 |
| Fund balance, beginning of period | | 4,932,121 | |
| Fund balance, end of period | | \$ 5,190,226 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|---------------------|------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 1,434,000 | \$ 1,443,195 | \$ 9,195 |
| Intergovernmental | 940,000 | 881,483 | (58,517) |
| Other | - | 910 | 910 |
| Total revenues | 2,374,000 | 2,325,588 | (48,412) |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 2,038,482 | 1,879,666 | 158,816 |
| Supplies and services | 484,670 | 493,493 | (8,823) |
| Total expenditures, current | 2,523,152 | 2,373,159 | 149,993 |
| Excess of revenues over (under) expenditures | (149,152) | (47,571) | 101,581 |
| Net change in fund balance | \$ (149,152) | (47,571) | \$ 101,581 |
| Fund balance, beginning of period | | 92,824 | |
| Fund balance, end of period | | \$ 45,253 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|-------------------|---|
| Revenues | | | |
| Charges for services | \$ 336,200 | \$ 293,616 | \$ (42,584) |
| Other | - | 26,754 | 26,754 |
| Total revenues | 336,200 | 320,370 | (15,830) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 291,179 | 261,650 | 29,529 |
| Supplies and services | 244,510 | 201,942 | 42,568 |
| Total expenditures, current | 535,689 | 463,592 | 72,097 |
| Capital outlay | 34,050 | 24,788 | 9,262 |
| Total expenditures | 569,739 | 488,380 | 81,359 |
| Excess of revenues over (under) expenditures | (233,539) | (168,010) | 65,529 |
| Other financing sources | | | |
| Transfers in | 148,800 | 135,535 | (13,265) |
| Total other financing sources | 148,800 | 135,535 | (13,265) |
| Net change in fund balance | \$ (84,739) | (32,475) | \$ 52,264 |
| Fund balance, beginning of period | | 191,936 | |
| Fund balance, end of period | | \$ 159,461 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|-----------------|---|
| Revenues | | | |
| Charges for services | \$ 515,000 | \$ 489,779 | \$ (25,221) |
| Total revenues | 515,000 | 489,779 | (25,221) |
| Excess of revenues over (under) expenditures | 515,000 | 489,779 | (25,221) |
| Other financing uses | | | |
| Transfers out | (533,000) | (489,779) | 43,221 |
| Total other financing uses | (533,000) | (489,779) | 43,221 |
| Net change in fund balance | <u>\$ (18,000)</u> | - | <u>\$ 18,000</u> |
| Fund balance, beginning of period | | (308) | |
| Fund balance, end of period | | <u>\$ (308)</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 97,000 | \$ 99,464 | \$ 2,464 |
| Other | 10,000 | 11,052 | 1,052 |
| Total revenues | 107,000 | 110,516 | 3,516 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 84,057 | 82,990 | 1,067 |
| Supplies and services | 71,250 | 66,922 | 4,328 |
| Total expenditures, current | 155,307 | 149,912 | 5,395 |
| Capital outlay | 25,000 | 23,502 | 1,498 |
| Total expenditures | 180,307 | 173,414 | 6,893 |
| Other financing sources | | | |
| Transfers in | 53,000 | 53,000 | - |
| Total other financing sources | 53,000 | 53,000 | - |
| Net change in fund balance | \$ (20,307) | (9,898) | \$ 10,409 |
| Fund balance, beginning of period | | 28,293 | |
| Fund balance, end of period | | \$ 18,395 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|-------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 185,000 | \$ 189,389 | \$ 4,389 |
| Intergovernmental | 333,000 | 250,702 | (82,298) |
| Other | - | 73,756 | 73,756 |
| Total revenues | 518,000 | 513,847 | (4,153) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 418,238 | 413,130 | 5,108 |
| Supplies and services | 102,956 | 99,338 | 3,618 |
| Total expenditures, current | 521,194 | 512,468 | 8,726 |
| Net change in fund balance | \$ (3,194) | 1,379 | \$ 4,573 |
| Fund balance, beginning of period | | (114,439) | |
| Fund balance, end of period | | \$ (113,060) | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 355,000 | \$ 364,975 | \$ 9,975 |
| Intergovernmental | - | 19,316 | 19,316 |
| Charges for services | 173,000 | - | (173,000) |
| Total revenues | 528,000 | 384,291 | (143,709) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Personnel | 273,734 | 244,583 | 29,151 |
| Supplies and services | 135,600 | 85,973 | 49,627 |
| Total expenditures, current | 409,334 | 330,556 | 78,778 |
| Capital outlay | 172,200 | 64,039 | 108,161 |
| Total expenditures | 581,534 | 394,595 | 186,939 |
| Net change in fund balance | \$ (53,534) | (10,304) | \$ 43,230 |
| Fund balance, beginning of period | | 1,202,102 | |
| Fund balance, end of period | | \$ 1,191,798 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|-----------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 1,935,000 | \$ 1,974,493 | \$ 39,493 |
| Intergovernmental | - | 155,025 | 155,025 |
| Charges for services | 1,940,000 | - | (1,940,000) |
| Total revenues | 3,875,000 | 2,129,518 | (1,745,482) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Supplies and services | 650,000 | 640,141 | 9,859 |
| Total expenditures, current | 650,000 | 640,141 | 9,859 |
| Capital outlay | 4,698,000 | 799,525 | 3,898,475 |
| Total expenditures | 5,348,000 | 1,439,666 | 3,908,334 |
| Excess of revenues over (under) expenditures | (1,473,000) | 689,852 | 2,162,852 |
| Other financing sources (uses) | | | |
| Transfers out | (1,266,457) | (1,266,354) | 103 |
| Total other financing sources (uses) | (1,266,457) | (1,266,354) | 103 |
| Net change in fund balance | \$ (2,739,457) | (576,502) | \$ 2,162,955 |
| Fund balance, beginning of period | | 5,089,320 | |
| Fund balance, end of period | | \$ 4,512,818 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|---------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | | | |
| Motor fuel tax allotments | \$ 4,418,000 | \$ 3,653,377 | \$ (764,623) |
| Charges for services | 2,403,000 | 837,093 | (1,565,907) |
| Investment income | 50,000 | 24,514 | (25,486) |
| Total revenues | 6,871,000 | 4,514,984 | (2,356,016) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Personnel | 1,231,095 | 1,231,998 | (903) |
| Supplies and services | 2,113,000 | 2,037,382 | 75,618 |
| Total expenditures, current | 3,344,095 | 3,269,380 | 74,715 |
| Capital outlay | 2,984,000 | 969,158 | 2,014,842 |
| Total expenditures | 6,328,095 | 4,238,538 | 2,089,557 |
| Excess of revenues over (under) expenditures | 542,905 | 276,446 | (266,459) |
| Other financing sources (uses) | | | |
| Transfers out | (1,266,457) | (1,266,354) | 103 |
| Total other financing sources (uses) | (1,266,457) | (1,266,354) | 103 |
| Net change in fund balance | \$ (723,552) | (989,908) | \$ (266,356) |
| Fund balance, beginning of period | | 6,453,140 | |
| Fund balance, end of period | | \$ 5,463,232 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Charges for services | \$ 825,000 | \$ 778,538 | \$ (46,462) |
| Investment income | 1,000 | 1,021 | 21 |
| Total revenues | 826,000 | 779,559 | (46,441) |
| Other financing uses | | | |
| Transfers out | (800,000) | (779,000) | 21,000 |
| Total other financing uses | (800,000) | (779,000) | 21,000 |
| Net change in fund balance | \$ 26,000 | 559 | \$ (25,441) |
| Fund balance, beginning of period | | 28,849 | |
| Fund balance, end of period | | \$ 29,408 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|--------------------|-------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 115,000 | \$ 118,375 | \$ 3,375 |
| Other | - | 604 | 604 |
| Total revenues | 115,000 | 118,979 | 3,979 |
| Expenditures, current | | | |
| Health and welfare | | | |
| Supplies and services | 179,856 | 167,861 | 11,995 |
| Total expenditures, current | 179,856 | 167,861 | 11,995 |
| Net change in fund balance | \$ (64,856) | (48,882) | \$ 15,974 |
| Fund balance, beginning of period | | 224,299 | |
| Fund balance, end of period | | \$ 175,417 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 3,272,000 | \$ 3,309,359 | \$ 37,359 |
| Intergovernmental | 948,000 | 1,041,369 | 93,369 |
| Other | 8,000 | 10,795 | 2,795 |
| Total revenues | 4,228,000 | 4,361,523 | 133,523 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 487,080 | 506,261 | (19,181) |
| Public safety | | | |
| Personnel | 1,372,680 | 1,426,736 | (54,056) |
| Highways and streets | | | |
| Personnel | 265,680 | 276,142 | (10,462) |
| Health and welfare | | | |
| Personnel | 1,328,400 | 1,380,712 | (52,312) |
| Judicial | | | |
| Personnel | 974,160 | 1,012,522 | (38,362) |
| Total expenditures, current | 4,428,000 | 4,602,373 | (174,373) |
| Net change in fund balance | \$ (200,000) | (240,850) | \$ (40,850) |
| Fund balance, beginning of period | | 2,408,938 | |
| Fund balance, end of period | | \$ 2,168,088 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 4,810,000 | \$ 4,867,002 | \$ 57,002 |
| Intergovernmental | 1,399,000 | 1,405,298 | 6,298 |
| Other | 5,000 | 4,617 | (383) |
| Total revenues | 6,214,000 | 6,276,917 | 62,917 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 769,680 | 742,889 | 26,791 |
| Public safety | | | |
| Personnel | 1,924,200 | 1,857,222 | 66,978 |
| Highways and streets | | | |
| Personnel | 384,840 | 371,444 | 13,396 |
| Health and welfare | | | |
| Personnel | 1,924,200 | 1,857,221 | 66,979 |
| Judicial | | | |
| Personnel | 1,411,080 | 1,361,963 | 49,117 |
| Total expenditures, current | 6,414,000 | 6,190,739 | 223,261 |
| Net change in fund balance | \$ (200,000) | 86,178 | \$ 286,178 |
| Fund balance, beginning of period | | 3,199,499 | |
| Fund balance, end of period | | \$ 3,285,677 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 3,007,000 | \$ 3,049,640 | \$ 42,640 |
| Total revenues | 3,007,000 | 3,049,640 | 42,640 |
| Other financing uses | | | |
| Transfers out | (3,034,000) | (3,034,000) | - |
| Total other financing uses | (3,034,000) | (3,034,000) | - |
| Net change in fund balance | <u>\$ (27,000)</u> | 15,640 | <u>\$ 42,640</u> |
| Fund balance, beginning of period | | <u>72,440</u> | |
| Fund balance, end of period | | <u>\$ 88,080</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ - | \$ 657,106 | \$ 657,106 |
| Other | - | 5,632 | 5,632 |
| Total revenues | - | 662,738 | 662,738 |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 29,741 | 24,447 | 5,294 |
| Supplies and services | 609,191 | 583,444 | 25,747 |
| Total expenditures, current | 638,932 | 607,891 | 31,041 |
| Capital outlay | - | - | - |
| Total expenditures | 638,932 | 607,891 | 31,041 |
| Excess of revenue over (under) expenditures | (638,932) | 54,847 | 693,779 |
| Other financing sources | | | |
| Transfers in | - | 1,567 | 1,567 |
| Total other financing sources | - | 1,567 | 1,567 |
| Net change in fund balance | <u>\$ (638,932)</u> | 56,414 | <u>\$ 695,346</u> |
| Fund balance, beginning of period | | 69,046 | |
| Fund balance, end of period | | <u>\$ 125,460</u> | |

See independent auditor's report.

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, 2009

| | Personnel | | Supplies and Services | | Total Expenditures, | | Capital Outlay | | Total Expenditures | | Variance with Final Budget - Positive (Negative) |
|--------------------------------|-----------|-----------|-----------------------|------------|---------------------|------------|----------------|--------|--------------------|------------|---|
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | |
| Motor Vehicle Theft Grant | \$ - | \$ - | \$ 609,191 | \$ 583,444 | \$ 609,191 | \$ 583,444 | \$ - | \$ - | \$ 609,191 | \$ 583,444 | \$ 25,747 |
| Sheriff's Victim Witness Grant | 29,741 | 24,447 | - | - | 29,741 | 24,447 | - | - | 29,741 | 24,447 | 5,294 |
| | \$ 29,741 | \$ 24,447 | \$ 609,191 | \$ 583,444 | \$ 638,932 | \$ 607,891 | \$ - | \$ - | \$ 638,932 | \$ 607,891 | \$ 31,041 |

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, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|---------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$ - | \$ 177,550 | \$ 177,550 |
| Total revenues | - | 177,550 | 177,550 |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 296,290 | 291,498 | 4,792 |
| Supplies and services | 7,888 | - | 7,888 |
| Total expenditures, current | 304,178 | 291,498 | 12,680 |
| Excess of revenues over (under) expenditures | (304,178) | (113,948) | 190,230 |
| Other financing sources | | | |
| Transfers in | - | 97,919 | 97,919 |
| Total other financing sources | - | 97,919 | 97,919 |
| Net change in fund balance | <u>\$ (304,178)</u> | <u>(16,029)</u> | <u>\$ 288,149</u> |
| Fund balance, beginning of period | | <u>(97,108)</u> | |
| Fund balance, end of period | | <u>\$ (113,137)</u> | |

See independent auditor's report.

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, 2009

| | Personnel | | Supplies and Services | | Total Expenditures, Current | | Variance with Final Budget - Positive (Negative) |
|----------------------------------|------------|------------|-----------------------|--------|-----------------------------|------------|--|
| | Budget | Actual | Budget | Actual | Budget | Actual | |
| <i>Public safety</i> | | | | | | | |
| Juvenile Grants | \$ 46,594 | \$ 45,635 | \$ - | \$ - | \$ 46,594 | \$ 45,635 | \$ 959 |
| Termination of Parental Rights | 81,846 | 81,485 | - | - | 81,846 | 81,485 | 361 |
| Prosecutor Based Victim Witness | 78,041 | 75,036 | 7,888 | - | 85,929 | 75,036 | 10,893 |
| State's Attorney Victims Witness | 33,848 | 33,822 | - | - | 33,848 | 33,822 | 26 |
| Illinois Criminal Justice Grants | 55,961 | 55,520 | - | - | 55,961 | 55,520 | 441 |
| | \$ 296,290 | \$ 291,498 | \$ 7,888 | \$ - | \$ 304,178 | \$ 291,498 | \$ 12,680 |

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, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|---------------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$ - | \$ 61,025 | \$ 61,025 |
| Total revenues | - | 61,025 | 61,025 |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 139,554 | 115,722 | 23,832 |
| Supplies and services | 1,800 | 1,800 | - |
| Total expenditures, current | 141,354 | 117,522 | 23,832 |
| Excess of revenues over (under) expenditures | (141,354) | (56,497) | 84,857 |
| Other financing sources | | | |
| Transfers in | - | 63,609 | 63,609 |
| Total other financing uses | - | 63,609 | 63,609 |
| Net change in fund balance | <u>\$ (141,354)</u> | <u>7,112</u> | <u>\$ 148,466</u> |
| Fund balance, beginning of period | | (267,295) | |
| Fund balance, end of period | | <u>\$ (260,183)</u> | |

See independent auditor's report.

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, 2009

| | Personnel | | Supplies and Services | | Total Expenditures, Current | | Variance with Final Budget - Positive (Negative) |
|-------------------------|------------|------------|-----------------------|----------|-----------------------------|------------|--|
| | Budget | Actual | Budget | Actual | Budget | Actual | |
| Public safety | | | | | | | |
| Juvenile Intake Officer | \$ 139,554 | \$ 115,722 | \$ 1,800 | \$ 1,800 | \$ 141,354 | \$ 117,522 | \$ 23,832 |
| | \$ 139,554 | \$ 115,722 | \$ 1,800 | \$ 1,800 | \$ 141,354 | \$ 117,522 | \$ 23,832 |

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ - | \$ 21,332 | \$ 21,332 |
| Total revenues | - | 21,332 | 21,332 |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 19,500 | 15,105 | 4,395 |
| Total expenditures, current | 19,500 | 15,105 | 4,395 |
| Net change in fund balance | <u>\$ (19,500)</u> | 6,227 | <u>\$ 25,727</u> |
| Fund balance, beginning of period | | <u>7,766</u> | |
| Fund balance, end of period | | <u>\$ 13,993</u> | |

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, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Investment income | \$ 88,000 | \$ 20,691 | (67,309) |
| Total revenues | 88,000 | 20,691 | (67,309) |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 685,000 | - | 685,000 |
| Total expenditures, current | 685,000 | - | 685,000 |
| Net change in fund balance | \$ (597,000) | 20,691 | \$ 617,691 |
| Fund balance, beginning of period | | 1,160,506 | |
| Fund balance, end of period | | \$ 1,181,197 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|-----------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Charges for services | \$ 254,000 | \$ 209,329 | \$ (44,671) |
| Total revenues | 254,000 | 209,329 | (44,671) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 74,931 | 73,796 | 1,135 |
| Supplies and services | 172,211 | 163,089 | 9,122 |
| Total expenditures, current | 247,142 | 236,885 | 10,257 |
| Capital outlay | 4,500 | 92 | 4,408 |
| Total expenditures | 251,642 | 236,977 | 14,665 |
| Net change in fund balance | <u>\$ 2,358</u> | <u>(27,648)</u> | <u>\$ (30,006)</u> |
| Fund balance, beginning of period | | 27,607 | |
| Fund balance, end of period | | <u>\$ (41)</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|---------------|-----------------|---|
| Revenues | | | |
| Charges for services | \$ 8,000 | \$ 6,931 | \$ (1,069) |
| Total revenues | 8,000 | 6,931 | (1,069) |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 8,000 | 7,526 | 474 |
| Total expenditures, current | 8,000 | 7,526 | 474 |
| Net change in fund balance | \$ - | (595) | \$ (595) |
| Fund balance, beginning of period | | 4,285 | |
| Fund balance, end of period | | \$ 3,690 | |

See independent auditor's report.

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, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|-----------------------|---------------------|---|
| Revenues | | | |
| Taxes | \$ 3,123,000 | \$ 3,167,581 | \$ 44,581 |
| Intergovernmental revenues | - | \$ 1,423,251 | 1,423,251 |
| Charges for services | 2,159,000 | \$ 749,273 | (1,409,727) |
| Investment income | 300,000 | 168,243 | (131,757) |
| Total revenues | 5,582,000 | 5,508,348 | (73,652) |
| Expenditures, current | | | |
| Highway and streets | | | |
| Personnel | 2,322,015 | 2,108,714 | 213,301 |
| Supplies and services | 2,899,800 | 2,576,397 | 323,403 |
| Total expenditures, current | 5,221,815 | 4,685,111 | 536,704 |
| Capital outlay | 3,652,800 | 1,787,230 | 1,865,570 |
| Total expenditures | 8,874,615 | 6,472,341 | 2,402,274 |
| Excess of revenues under expenditures | (3,292,615) | (963,993) | 2,328,622 |
| Other financing uses | | | |
| Transfer out | (400,000) | (399,533) | 467 |
| Total other financing sources (uses) | (400,000) | (399,533) | 467 |
| Net change in fund balance | \$ (3,692,615) | (1,363,526) | \$ 2,329,089 |
| Fund balance, beginning of period | | 9,332,994 | |
| Fund balance, end of period | | \$ 7,969,468 | |

See independent auditor's report.

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

For The Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 2,186,985 | \$ 2,186,586 | \$ (399) |
| Intergovernmental | 598,313 | 563,729 | (34,584) |
| Charges for services | 264,100 | 350,134 | 86,034 |
| Investment income | 45,000 | 14,717 | (30,283) |
| Other | 10,000 | 14,669 | 4,669 |
| Total revenues | 3,104,398 | 3,129,835 | 25,437 |
| Expenditures, current | | | |
| Culture and recreation | | | |
| Administration | 1,909,300 | 1,713,163 | 196,137 |
| Maintenance | 1,813,900 | 1,535,929 | 277,971 |
| Tort liability | 156,000 | 148,378 | 7,622 |
| Total expenditures, current | 3,879,200 | 3,397,470 | 481,730 |
| Capital outlay | 190,000 | 183,954 | 6,046 |
| Total expenditures | 4,069,200 | 3,581,424 | 487,776 |
| Excess of revenue over (under) expenditures | (964,802) | (451,589) | 513,213 |
| Other financing sources | | | |
| Transfers in | - | 11 | 11 |
| Total other financing sources | - | 11 | 11 |
| Net change in fund balance | \$ (964,802) | (451,578) | \$ 513,224 |
| Fund balance, beginning of period | | 2,551,170 | |
| Fund balance, end of period | | \$ 2,099,592 | |

See independent auditor's report.



County of Winnebago, Illinois

Forest Preserve Operations Fund

Schedule of Appropriations and Expenditures By Function and Object Class

Budget and Actual

For The Year Ended October 31, 2009

| <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 | \$ 509,900 | \$ 487,880 | \$ 542,500 | \$ 453,529 |
| Education | 241,100 | 189,133 | 5,100 | 2,078 |
| Marketing | 77,200 | 71,903 | 133,400 | 115,392 |
| Law enforcement | 24,700 | 25,126 | 375,400 | 368,122 |
| Total administration | 852,900 | 774,042 | 1,056,400 | 939,121 |
| Maintenance | | | | |
| Northeast area | 216,200 | 209,681 | 149,600 | 120,222 |
| Southeast area | 234,500 | 174,056 | 171,400 | 130,790 |
| Northwest area | 203,500 | 197,650 | 102,700 | 79,694 |
| Southwest area | 192,000 | 173,611 | 138,100 | 97,703 |
| General maintenance | 304,400 | 303,120 | 101,500 | 49,402 |
| Total maintenance | 1,150,600 | 1,058,118 | 663,300 | 477,811 |
| Tort liability | - | - | 156,000 | 148,378 |
| Total culture and recreation function | \$ 2,003,500 | \$ 1,832,160 | \$ 1,875,700 | \$ 1,565,310 |

See independent auditor's report.

| <i>Total Expenditures, Current</i> | | <i>Capital Outlay</i> | | <i>Total Expenditures</i> | | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------|-----------------------|---------------|---------------------------|---------------|---|
| <i>Budget</i> | <i>Actual</i> | <i>Budget</i> | <i>Actual</i> | <i>Budget</i> | <i>Actual</i> | |
| \$ 1,052,400 | \$ 941,409 | \$ 105,000 | \$ 83,629 | \$1,157,400 | \$ 1,025,038 | \$ 132,362 |
| 246,200 | 191,211 | - | - | 246,200 | 191,211 | 54,989 |
| 210,600 | 187,295 | - | - | 210,600 | 187,295 | 23,305 |
| 400,100 | 393,248 | - | 29,000 | 400,100 | 422,248 | (22,148) |
| 1,909,300 | 1,713,163 | 105,000 | 112,629 | 2,014,300 | 1,825,792 | 188,508 |
| 365,800 | 329,903 | 55,000 | 46,880 | 420,800 | 376,783 | 44,017 |
| 405,900 | 304,846 | 30,000 | 24,445 | 435,900 | 329,291 | 106,609 |
| 306,200 | 277,344 | - | - | 306,200 | 277,344 | 28,856 |
| 330,100 | 271,314 | - | - | 330,100 | 271,314 | 58,786 |
| 405,900 | 352,522 | - | - | 405,900 | 352,522 | 53,378 |
| 1,813,900 | 1,535,929 | 85,000 | 71,325 | 1,898,900 | 1,607,254 | 291,646 |
| 156,000 | 148,378 | - | - | 156,000 | 148,378 | 7,622 |
| \$ 3,879,200 | \$ 3,397,470 | \$ 190,000 | \$ 183,954 | \$ 4,069,200 | \$ 3,581,424 | \$ 487,776 |

See independent auditor's report.

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

For The Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|-----------------------------------|--------------------|------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 224,300 | \$ 227,131 | \$ 2,831 |
| Total revenues | 224,300 | 227,131 | 2,831 |
| Expenditures, current | | | |
| Culture and recreation | | | |
| Supplies and services | 238,000 | 227,000 | 11,000 |
| Total expenditures, current | 238,000 | 227,000 | 11,000 |
| Net change in fund balance | <u>\$ (13,700)</u> | 131 | <u>\$ 13,831</u> |
| Fund balance, beginning of period | | 15,490 | |
| Fund balance, end of period | | <u>\$ 15,621</u> | |

See independent auditor's report.

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

For The Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|---------------------|-------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 160,637 | \$ 160,387 | \$ (250) |
| Intergovernmental | 71,687 | 30,085 | (41,602) |
| Other | - | 26,694 | 26,694 |
| Total revenues | 232,324 | 217,166 | (15,158) |
| Expenditures, current | | | |
| Culture and recreation | | | |
| Administration | | | |
| Personnel | 116,281 | 71,298 | 44,983 |
| Maintenance | | | |
| Personnel | 255,452 | 156,629 | 98,823 |
| Improvement and development | | | |
| Personnel | 86,066 | 52,771 | 33,295 |
| Total expenditures, current | 457,799 | 280,698 | 177,101 |
| Net change in fund balance | \$ (225,475) | (63,532) | \$ 161,943 |
| Fund balance, beginning of period | | 188,233 | |
| Fund balance, end of period | | \$ 124,701 | |

See independent auditor's report.

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

For The Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|------------------------------------|---------------------|-------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 1,144,917 | \$ 1,150,889 | \$ 5,972 |
| Intergovernmental | - | 3,500 | 3,500 |
| Investment income | 25,000 | 15,000 | (10,000) |
| Other | 47,200 | 63,915 | 16,715 |
| Total revenues | 1,217,117 | 1,233,304 | 16,187 |
| Expenditures, current | | | |
| Culture and recreation | | | |
| Improvement and development | | | |
| Personnel | 337,000 | 317,192 | 19,808 |
| Supplies and services | 285,200 | 187,004 | 98,196 |
| Total expenditures, current | 622,200 | 504,196 | 118,004 |
| Capital outlay | 1,120,400 | 806,960 | 313,440 |
| Total expenditures | 1,742,600 | 1,311,156 | 431,444 |
| Net change in fund balance | \$ (525,483) | (77,852) | \$ 447,631 |
| Fund balance, beginning of period | | 894,778 | |
| Fund balance, end of period | | \$ 816,926 | |

See independent auditor's report.

Debt Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





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

September 30, 2009

| Assets | 1997 | 1999A | 1999B | Geographic | 2002 | 2003A | 2003 B | 2003D |
|---|---|--------------------------------|---|-------------------|-------------------|------------------------------------|--|---|
| | Toll Bridge Refinancing Bond Fund | Motor Fuel Tax Bond Fund | Federal Matching Aid Bond Fund | | | Information System Bond Fund | Public Safety Sales Tax Bond Fund | General Obligation Refunding Bond Fund |
| Investments | \$ 792,482 | \$ 373,006 | \$ 376,425 | \$ 114,795 | \$ 343,401 | \$ 480,970 | \$ 134,271 | \$ 268,786 |
| Property taxes receivable | - | - | - | - | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - | - | - | - | - |
| Accrued interest on investments | 1,640 | 758 | 753 | 238 | 710 | 979 | 278 | 556 |
| Due from other funds | 531,008 | 500 | 500 | 13,270 | 500 | - | 200 | 200 |
| Total assets | \$ 1,325,130 | \$ 374,264 | \$ 377,678 | \$ 128,303 | \$ 344,611 | \$ 481,949 | \$ 134,749 | \$ 269,542 |
| Liabilities and fund balance | | | | | | | | |
| Liabilities | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 300 | \$ - | \$ - |
| Due to other funds | - | - | - | - | - | 7,912 | - | - |
| Deferred revenue | - | - | - | - | - | - | - | - |
| Total liabilities | - | - | - | - | - | 8,212 | - | - |
| Fund balance | | | | | | | | |
| Reserved | 1,325,130 | 374,264 | 377,678 | 128,303 | 344,611 | 473,737 | 134,749 | 269,542 |
| Unreserved | - | - | - | - | - | - | - | - |
| Total fund balance | 1,325,130 | 374,264 | 377,678 | 128,303 | 344,611 | 473,737 | 134,749 | 269,542 |
| Total liabilities and fund balance | \$ 1,325,130 | \$ 374,264 | \$ 377,678 | \$ 128,303 | \$ 344,611 | \$ 481,949 | \$ 134,749 | \$ 269,542 |

See independent auditor's report.

| 2004A Federal Aid Matching Tax Bond Fund | 2004B Motor Fuel Tax Bond Fund | 2004D Landline Surcharge Bond Fund | 2005A 1% Public Safety Sales Tax Bond Fund | 2005C Capital Improvements Bond Fund | 2006A Public Safety Sales Tax Bond Fund | 2006B Federal Aid Matching Tax Bond Fund | 2006B Motor Fuel Tax Bond Fund | 2007A Federal Aid Matching Bond Fund |
|--|--|--|--|--|---|--|--|--|
| \$ 246,387 | \$ 238,173 | \$ 432,171 | \$ 3,383,233 | \$ 239,206 | \$ 3,768,355 | \$ 257,181 | \$ 259,997 | \$ 319,727 |
| - | - | - | - | - | - | - | - | - |
| 510 | 493 | 894 | 6,693 | 495 | 7,796 | 532 | 538 | 661 |
| 3,155 | 4,210 | - | 500 | 500 | 500 | 500 | 500 | 500 |
| \$ 250,052 | \$ 242,876 | \$ 433,065 | \$ 3,390,426 | \$ 240,201 | \$ 3,776,651 | \$ 258,213 | \$ 261,035 | \$ 320,888 |

| | | | | | | | | |
|------------|------------|------------|--------------|------------|--------------|------------|------------|------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | 2,045 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | 2,045 | - | - | - | - | - | - |
| 250,052 | 242,876 | 431,020 | 3,390,426 | 240,201 | 3,776,651 | 258,213 | 261,035 | 320,888 |
| - | - | - | - | - | - | - | - | - |
| 250,052 | 242,876 | 431,020 | 3,390,426 | 240,201 | 3,776,651 | 258,213 | 261,035 | 320,888 |
| \$ 250,052 | \$ 242,876 | \$ 433,065 | \$ 3,390,426 | \$ 240,201 | \$ 3,776,651 | \$ 258,213 | \$ 261,035 | \$ 320,888 |

(Continued)

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

September 30, 2009

| Assets | <i>2007B Motor Fuel Tax Bond Fund</i> | <i>2006D Debt Certificates Bond Fund</i> | <i>2006E Refunding Alternate Revenue Bond Fund</i> | <i>Court and Case Management Debt Service Fund</i> | <i>2008A Debt Certificates</i> | <i>2002A Forest Preserve Land Acquisition Bond Fund</i> | <i>2002B Forest Preserve Land Acquisition Bond Fund</i> | <i>Totals</i> |
|---|---|--|--|--|--|---|---|----------------------|
| Investments | \$ 318,721 | \$ 12,949 | \$ 513,442 | \$ - | \$ - | \$ - | \$ - | \$ 12,873,678 |
| Property taxes receivable | - | - | - | - | - | - | 344,714 | 344,714 |
| Allowance for uncollectible taxes | - | - | - | - | - | - | (3,404) | (3,404) |
| Accrued interest on investments | 659 | 22 | 1,062 | - | - | - | - | 26,267 |
| Due from other funds | 13 | 551 | - | 592,000 | 836 | - | 411,884 | 1,561,827 |
| Total assets | \$ 319,393 | \$ 13,522 | \$ 514,504 | \$ 592,000 | \$ 836 | \$ - | \$ 753,194 | \$ 14,803,082 |
| Liabilities and fund balance | | | | | | | | |
| Liabilities | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 300 |
| Due to other funds | - | - | - | - | - | 65,208 | - | 75,165 |
| Deferred revenue | - | - | - | - | - | - | 337,011 | 337,011 |
| Total liabilities | - | - | - | - | - | 65,208 | 337,011 | 412,476 |
| Fund balance | | | | | | | | |
| Reserved | 319,393 | 13,522 | 514,504 | 592,000 | 836 | - | 416,183 | 14,455,814 |
| Unreserved | - | - | - | - | - | (65,208) | - | (65,208) |
| Total fund balance | 319,393 | 13,522 | 514,504 | 592,000 | 836 | (65,208) | 416,183 | 14,390,606 |
| Total liabilities and fund balance | \$ 319,393 | \$ 13,522 | \$ 514,504 | \$ 592,000 | \$ 836 | \$ - | \$ 753,194 | \$ 14,803,082 |

See independent auditor's report.



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

For The Year Ended September 30, 2009

| | 1997 | 1999A | 1999B | Geographic | 2002 | 2003A |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Toll Bridge | Motor | Federal | Information | Alternate | Public Safety |
| | Refinancing | Fuel Tax | Matching | System | Revenue | Sales Tax |
| | Bond Fund | Bond Fund | Aid | Bond Fund | Bond Fund | Bond |
| | | | Bond Fund | | | Fund |
| Revenues | | | | | | |
| Property taxes, net | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment income | 19,509 | 4,778 | 4,855 | 1,194 | 5,063 | 6,503 |
| Fees, fines, and forfeitures | - | - | - | - | - | - |
| Intergovernmental revenues | - | - | - | - | 310,500 | - |
| Total revenues | 19,509 | 4,778 | 4,855 | 1,194 | 315,563 | 6,503 |
| Expenditures, debt service | | | | | | |
| Bond principal | 520,000 | 190,000 | 190,000 | 85,000 | 310,000 | - |
| Interest | 118,043 | 47,063 | 47,063 | 14,566 | 300 | 294,600 |
| Total expenditures | 638,043 | 237,063 | 237,063 | 99,566 | 310,300 | 294,600 |
| Excess of revenues over (under) expenditures | (618,534) | (232,285) | (232,208) | (98,372) | 5,263 | (288,097) |
| Other financing sources (uses) | | | | | | |
| Payment to refunded debt escrow agent | - | - | - | - | - | - |
| Transfers in | 927,533 | 237,963 | 237,963 | 102,375 | - | 294,000 |
| Total other financing sources (uses) | 927,533 | 237,963 | 237,963 | 102,375 | - | 294,000 |
| Net change in fund balance | 308,999 | 5,678 | 5,755 | 4,003 | 5,263 | 5,903 |
| Fund balance, beginning of period | 1,016,131 | 368,586 | 371,923 | 124,300 | 339,348 | 467,834 |
| Fund balance, end of period | \$ 1,325,130 | \$ 374,264 | \$ 377,678 | \$ 128,303 | \$ 344,611 | \$ 473,737 |

See independent auditor's report.

| <i>2003B</i> | <i>2003D</i> | <i>2004A</i> | <i>2004B</i> | <i>2004D</i> | <i>2005A</i> |
|-------------------|------------------|--------------------|-------------------|------------------|---------------------|
| <i>General</i> | <i>State</i> | <i>Federal Aid</i> | <i>Motor Fuel</i> | <i>Landline</i> | <i>1% Public</i> |
| <i>Obligation</i> | <i>Income</i> | <i>Matching</i> | <i>Tax</i> | <i>Surcharge</i> | <i>Safety Sales</i> |
| <i>Refunding</i> | <i>Tax</i> | <i>Tax Bond</i> | <i>Bond</i> | <i>Bond</i> | <i>Tax Bond</i> |
| <i>Bond Fund</i> | <i>Bond Fund</i> | <i>Fund</i> | <i>Fund</i> | <i>Fund</i> | <i>Fund</i> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4,518 | 4,228 | 3,251 | 3,253 | 15 | 53,230 |
| - | - | - | - | - | - |
| - | 204,083 | - | - | - | - |
| 4,518 | 208,311 | 3,251 | 3,253 | 15 | 53,230 |
| 250,000 | 150,000 | 82,500 | 82,500 | - | 2,000,000 |
| 35,010 | 52,608 | 194,831 | 195,331 | 167,174 | 1,700,225 |
| 285,010 | 202,608 | 277,331 | 277,831 | 167,174 | 3,700,225 |
| (280,492) | 5,703 | (274,080) | (274,578) | (167,159) | (3,646,995) |
| - | - | - | - | - | - |
| 251,000 | - | 320,741 | 320,741 | 487,174 | 3,650,600 |
| 251,000 | - | 320,741 | 320,741 | 487,174 | 3,650,600 |
| (29,492) | 5,703 | 46,661 | 46,163 | 320,015 | 3,605 |
| 164,241 | 263,839 | 203,391 | 196,713 | 111,005 | 3,386,821 |
| \$ 134,749 | \$ 269,542 | \$ 250,052 | \$ 242,876 | \$ 431,020 | \$ 3,390,426 |

(Continued)

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

For The Year Ended September 30, 2009

| | 2005C Capital Improvements Bond Fund | 2006A Public Safety Sales Tax Bond Fund | 2006B Federal Aid Matching Tax Bond Fund | 2006B Motor Fuel Tax Bond Fund | 2007A Federal Aid Matching Bond Fund |
|---|--|---|--|--|--|
| Revenues | | | | | |
| Property taxes, net | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment income | 3,806 | 37,211 | 3,230 | 4,760 | 4,991 |
| Miscellaneous income | - | - | - | - | - |
| Intergovernmental revenues | 283,800 | - | - | - | - |
| Total revenues | 287,606 | 37,211 | 3,230 | 4,760 | 4,991 |
| Expenditures, debt service | | | | | |
| Bond principal | 135,000 | 2,225,000 | 177,500 | 177,500 | 215,000 |
| Interest | 146,125 | 1,865,828 | 204,028 | 203,803 | 174,113 |
| Total expenditures | 281,125 | 4,090,828 | 381,528 | 381,303 | 389,113 |
| Excess of revenues over (under) expenditures | 6,481 | (4,053,617) | (378,298) | (376,543) | (384,122) |
| Other financing sources (uses) | | | | | |
| Payment to refunded debt escrow agent | - | - | - | - | - |
| Transfers in | - | 4,260,313 | 318,100 | 318,100 | 389,550 |
| Total other financing sources (uses) | - | 4,260,313 | 318,100 | 318,100 | 389,550 |
| Net change in fund balance | 6,481 | 206,696 | (60,198) | (58,443) | 5,428 |
| Fund balance, beginning of period | 233,720 | 3,569,955 | 318,411 | 319,478 | 315,460 |
| Fund balance, end of period | \$ 240,201 | \$ 3,776,651 | \$ 258,213 | \$ 261,035 | \$ 320,888 |

See independent auditor's report.

| <i>2007B Motor Fuel Tax Bond Fund</i> | <i>2006D Debt Certificates Bond Fund</i> | <i>2006E Refunding Alternate Revenue Bond Fund</i> | <i>Court and Case Management Debt Service Fund</i> | <i>2008A Debt Certificates</i> | <i>2002A Forest Preserve Land Acquisition Bond Fund</i> | <i>2002B Forest Preserve Land Acquisition Bond Fund</i> | <i>Totals</i> |
|---|--|--|--|--|---|---|---------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 341,130 | 341,130 |
| 3,121 | 22 | 5,381 | 25,000 | - | 67,044 | 3,077 | 268,040 |
| - | - | - | - | 79,000 | - | - | 79,000 |
| - | 735,000 | - | - | - | - | - | 1,533,383 |
| 3,121 | 735,022 | 5,381 | 25,000 | 79,000 | 67,044 | 344,207 | 2,221,553 |
| 215,000 | 350,000 | 50,000 | - | - | - | 515,000 | 7,920,000 |
| 173,738 | 384,799 | 798,295 | - | 78,164 | 130,415 | 11,125 | 7,037,247 |
| 388,738 | 734,799 | 848,295 | - | 78,164 | 130,415 | 526,125 | 14,957,247 |
| (385,617) | 223 | (842,914) | 25,000 | 836 | (63,371) | (181,918) | (12,735,694) |
| - | - | - | - | - | (2,761,547) | - | (2,761,547) |
| 389,550 | - | 847,445 | 567,000 | - | - | - | 13,920,148 |
| 389,550 | - | 847,445 | 567,000 | - | (2,761,547) | - | 11,158,601 |
| 3,933 | 223 | 4,531 | 592,000 | 836 | (2,824,918) | (181,918) | (1,577,093) |
| 315,460 | 13,299 | 509,973 | - | - | 2,759,710 | 598,101 | 15,967,699 |
| \$ 319,393 | \$ 13,522 | \$ 514,504 | \$ 592,000 | \$ 836 | \$ (65,208) | \$ 416,183 | \$ 14,390,606 |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|-------------------|---------------------|---|
| Revenues | | | |
| Investment income | \$ 30,000 | \$ 19,509 | \$ (10,491) |
| Total revenues | 30,000 | 19,509 | (10,491) |
| Expenditures, debt service | | | |
| Bond principal | 520,000 | 520,000 | - |
| Interest | 118,293 | 118,043 | 250 |
| Total expenditures | 638,293 | 638,043 | 250 |
| Excess of revenues over (under) expenditures | (608,293) | (618,534) | (10,241) |
| Other financing sources (uses) | | | |
| Transfers in | 905,000 | 927,533 | 22,533 |
| Total other financing sources (uses) | 905,000 | 927,533 | 22,533 |
| Net change in fund balance | \$ 296,707 | 308,999 | \$ 12,292 |
| Fund balance, beginning of period | | 1,016,131 | |
| Fund balance, end of period | | \$ 1,325,130 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 8,000 | \$ 4,778 | \$ (3,222) |
| Total revenues | 8,000 | 4,778 | (3,222) |
| Expenditures, debt service | | | |
| Bond principal | 190,000 | 190,000 | - |
| Interest | 47,363 | 47,063 | 300 |
| Total expenditures | 237,363 | 237,063 | 300 |
| Excess of revenues over (under) expenditures | (229,363) | (232,285) | (2,922) |
| Other financing sources (uses) | | | |
| Transfers in | 239,000 | 237,963 | (1,037) |
| Total other financing sources (uses) | 239,000 | 237,963 | (1,037) |
| Net change in fund balance | \$ 9,637 | 5,678 | \$ (3,959) |
| Fund balance, beginning of period | | 368,586 | |
| Fund balance, end of period | | \$ 374,264 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 8,000 | \$ 4,855 | \$ (3,145) |
| Total revenues | 8,000 | 4,855 | (3,145) |
| Expenditures, debt service | | | |
| Bond principal | 190,000 | 190,000 | - |
| Interest | 47,363 | 47,063 | 300 |
| Total expenditures | 237,363 | 237,063 | 300 |
| Excess of revenues over (under) expenditures | (229,363) | (232,208) | (2,845) |
| Other financing sources (uses) | | | |
| Transfers in | 239,000 | 237,963 | (1,037) |
| Total other financing sources (uses) | 239,000 | 237,963 | (1,037) |
| Net change in fund balance | \$ 9,637 | 5,755 | \$ (3,882) |
| Fund balance, beginning of period | | 371,923 | |
| Fund balance, end of period | | \$ 377,678 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|-----------------|------------------|---|
| Revenues | | | |
| Investment income | \$ 3,000 | \$ 1,194 | \$ (1,806) |
| Total revenues | 3,000 | 1,194 | (1,806) |
| Expenditures, debt service | | | |
| Bond principal | 85,000 | 85,000 | - |
| Interest | 14,867 | 14,566 | 301 |
| Total expenditures | 99,867 | 99,566 | 301 |
| Excess of revenues over (under) expenditures | (96,867) | (98,372) | (1,505) |
| Other financing sources (uses) | | | |
| Transfers in | 103,000 | 102,375 | (625) |
| Total other financing sources (uses) | 103,000 | 102,375 | (625) |
| Net change in fund balance | <u>\$ 6,133</u> | 4,003 | <u>\$ (2,130)</u> |
| Fund balance, beginning of period | | <u>124,300</u> | |
| Fund balance, end of period | | <u>\$128,303</u> | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 7,000 | \$ 5,063 | \$ (1,937) |
| Intergovernmental revenues | 311,000 | 310,500 | (500) |
| Total revenues | 318,000 | 315,563 | (2,437) |
| Expenditures, debt service | | | |
| Bond principal | 237,175 | 310,000 | (72,825) |
| Interest | 73,426 | 300 | 73,126 |
| Total expenditures | 310,601 | 310,300 | 301 |
| Net change in fund balance | \$ 7,399 | 5,263 | \$ (2,136) |
| Fund balance, beginning of period | | 339,348 | |
| Fund balance, end of period | | \$ 344,611 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 10,000 | \$ 6,503 | \$ (3,497) |
| Total revenues | 10,000 | 6,503 | (3,497) |
| Expenditures, debt service | | | |
| Interest | 294,600 | 294,600 | - |
| Total expenditures | 294,600 | 294,600 | - |
| Excess of revenues over (under) expenditures | (284,600) | (288,097) | (3,497) |
| Other financing sources (uses) | | | |
| Transfer in | 294,000 | 294,000 | - |
| Total other financing sources (uses) | 294,000 | 294,000 | - |
| Net change in fund balance | \$ 9,400 | 5,903 | \$ (3,497) |
| Fund balance, beginning of period | | 467,834 | |
| Fund balance, end of period | | \$ 473,737 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 6,000 | \$ 4,518 | \$ (1,482) |
| Total revenues | 6,000 | 4,518 | (1,482) |
| Expenditures, debt service | | | |
| Bond principal | 250,000 | 250,000 | - |
| Interest | 35,010 | 35,010 | - |
| Total expenditures | 285,010 | 285,010 | - |
| Excess of revenues over (under) expenditures | (279,010) | (280,492) | (1,482) |
| Other financing sources (uses) | | | |
| Transfer in | 250,000 | 251,000 | 1,000 |
| Total other financing sources (uses) | 250,000 | 251,000 | 1,000 |
| Net change in fund balance | \$ (29,010) | (29,492) | \$ (482) |
| Fund balance, beginning of period | | 164,241 | |
| Fund balance, end of period | | \$ 134,749 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 8,000 | \$ 4,228 | \$ (3,772) |
| Intergovernmental revenues | 205,000 | 204,083 | (917) |
| Total revenues | 213,000 | 208,311 | (4,689) |
| Expenditures, debt service | | | |
| Bond principal | 150,000 | 150,000 | - |
| Interest | 52,608 | 52,608 | - |
| Total expenditures | 202,608 | 202,608 | - |
| Net change in fund balance | \$ 10,392 | 5,703 | \$ (4,689) |
| Fund balance, beginning of period | | 263,839 | |
| Fund balance, end of period | | \$ 269,542 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 5,000 | \$ 3,251 | \$ (1,749) |
| Total revenues | 5,000 | 3,251 | (1,749) |
| Expenditures, debt service | | | |
| Bond principal | 82,500 | 82,500 | - |
| Interest | 196,272 | 194,831 | 1,441 |
| Total expenditures | 278,772 | 277,331 | 1,441 |
| Excess of revenues over (under) expenditures | (273,772) | (274,080) | (308) |
| Other financing sources (uses) | | | |
| Transfer in | 321,000 | 320,741 | (259) |
| Total other financing sources (uses) | 321,000 | 320,741 | (259) |
| Net change in fund balance | \$ 47,228 | 46,661 | \$ (567) |
| Fund balance, beginning of period | | 203,391 | |
| Fund balance, end of period | | \$ 250,052 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 5,000 | \$ 3,253 | \$ (1,747) |
| Total revenues | 5,000 | 3,253 | (1,747) |
| Expenditures, debt service | | | |
| Bond principal | 82,500 | 82,500 | - |
| Interest | 196,272 | 195,331 | 941 |
| Total expenditures | 278,772 | 277,831 | 941 |
| Excess of revenues over (under) expenditures | (273,772) | (274,578) | (806) |
| Other financing sources (uses) | | | |
| Transfers in | 321,000 | 320,741 | (259) |
| Total other financing sources (uses) | 321,000 | 320,741 | (259) |
| Net change in fund balance | \$ 47,228 | 46,163 | \$ (1,065) |
| Fund balance, beginning of period | | 196,713 | |
| Fund balance, end of period | | \$ 242,876 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 2,000 | \$ 15 | \$ (1,985) |
| Total revenues | 2,000 | 15 | (1,985) |
| Expenditures, debt service | | | |
| Interest | 167,774 | 167,174 | 600 |
| Total expenditures | 167,774 | 167,174 | 600 |
| Excess of revenues over (under) expenditures | (165,774) | (167,159) | (1,385) |
| Other financing sources (uses) | | | |
| Transfers in | 488,000 | 487,174 | (826) |
| Total other financing sources (uses) | 488,000 | 487,174 | (826) |
| Net change in fund balance | \$ 322,226 | 320,015 | \$ (2,211) |
| Fund balance, beginning of period | | 111,005 | |
| Fund balance, end of period | | \$ 431,020 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|---------------------|---|
| Revenues | | | |
| Investment income | \$ 85,000 | \$ 53,230 | \$ (31,770) |
| Total revenues | 85,000 | 53,230 | (31,770) |
| Expenditures, debt service | | | |
| Bond principal | 2,000,000 | 2,000,000 | - |
| Interest | 1,700,600 | 1,700,225 | 375 |
| Total expenditures | 3,700,600 | 3,700,225 | 375 |
| Excess of revenues over (under) expenditures | (3,615,600) | (3,646,995) | (31,395) |
| Other financing sources (uses) | | | |
| Transfers in | 3,651,000 | 3,650,600 | (400) |
| Total other financing sources (uses) | 3,651,000 | 3,650,600 | (400) |
| Net change in fund balance | \$ 35,400 | 3,605 | \$ (31,795) |
| Fund balance, beginning of period | | 3,386,821 | |
| Fund balance, end of period | | \$ 3,390,426 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|-----------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 5,000 | \$ 3,806 | \$ (1,194) |
| Intergovernmental revenues | 284,000 | 283,800 | (200) |
| Total revenues | 289,000 | 287,606 | (1,394) |
| Expenditures, debt service | | | |
| Bond principal | 135,000 | 135,000 | - |
| Interest | 146,500 | 146,125 | 375 |
| Total expenditures | 281,500 | 281,125 | 375 |
| Net change in fund balance | \$ 7,500 | 6,481 | \$ (1,019) |
| Fund balance, beginning of period | | 233,720 | |
| Fund balance, end of period | | \$ 240,201 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|---------------------|---|
| Revenues | | | |
| Investment income | \$ 80,000 | \$ 37,211 | \$ (42,789) |
| Total revenues | 80,000 | 37,211 | (42,789) |
| Expenditures, debt service | | | |
| Bond principal | 2,225,000 | 2,225,000 | - |
| Interest | 1,866,204 | 1,865,828 | 376 |
| Total expenditures | 4,091,204 | 4,090,828 | 376 |
| Excess of revenues over (under) expenditures | (4,011,204) | (4,053,617) | (42,413) |
| Other financing sources (uses) | | | |
| Transfers in | 4,260,000 | 4,260,313 | 313 |
| Total other financing sources (uses) | 4,260,000 | 4,260,313 | 313 |
| Net change in fund balance | \$ 248,796 | 206,696 | \$ (42,100) |
| Fund balance, beginning of period | | 3,569,955 | |
| Fund balance, end of period | | \$ 3,776,651 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 7,000 | \$ 3,230 | \$ (3,770) |
| Total revenues | 7,000 | 3,230 | (3,770) |
| Expenditures, debt service | | | |
| Bond principal | 177,500 | 177,500 | - |
| Interest | 204,404 | 204,028 | 376 |
| Total expenditures | 381,904 | 381,528 | 376 |
| Excess of revenues over (under) expenditures | (374,904) | (378,298) | (3,394) |
| Other financing sources (uses) | | | |
| Transfers in | 318,000 | 318,100 | 100 |
| Total other financing sources (uses) | 318,000 | 318,100 | 100 |
| Net change in fund balance | \$ (56,904) | (60,198) | \$ (3,294) |
| Fund balance, beginning of period | | 318,411 | |
| Fund balance, end of period | | \$ 258,213 | |

See independent auditor's report.

County of Winnebago, Illinois
2006B Motor Fuel Tax Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|--------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 7,000 | \$ 4,760 | \$ (2,240) |
| Total revenues | 7,000 | 4,760 | (2,240) |
| Expenditures, debt service | | | |
| Bond principal | 177,500 | 177,500 | - |
| Interest | 204,404 | 203,803 | 601 |
| Total expenditures | 381,904 | 381,303 | 601 |
| Excess of revenues over (under) expenditures | (374,904) | (376,543) | (1,639) |
| Other financing sources (uses) | | | |
| Transfers in | 318,000 | 318,100 | 100 |
| Total other financing sources (uses) | 318,000 | 318,100 | 100 |
| Net change in fund balance | \$ (56,904) | (58,443) | \$ (1,539) |
| Fund balance, beginning of period | | 319,478 | |
| Fund balance, end of period | | \$ 261,035 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 8,000 | \$ 4,991 | \$ (3,009) |
| Total revenues | 8,000 | 4,991 | (3,009) |
| Expenditures, debt service | | | |
| Bond principal | 215,000 | 215,000 | - |
| Interest | 174,150 | 174,113 | 37 |
| Total expenditures | 389,150 | 389,113 | 37 |
| Excess of revenues over (under) expenditures | (381,150) | (384,122) | (2,972) |
| Other financing sources (uses) | | | |
| Transfers in | 390,000 | 389,550 | (450) |
| Total other financing sources (uses) | 390,000 | 389,550 | (450) |
| Net change in fund balance | \$ 8,850 | 5,428 | \$ (3,422) |
| Fund balance, beginning of period | | 315,460 | |
| Fund balance, end of period | | \$ 320,888 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 8,000 | \$ 3,121 | \$ (4,879) |
| Total revenues | 8,000 | 3,121 | (4,879) |
| Expenditures, debt service | | | |
| Bond principal | 215,000 | 215,000 | - |
| Interest | 174,150 | 173,738 | 412 |
| Total expenditures | 389,150 | 388,738 | 412 |
| Excess of revenues over (under) expenditures | (381,150) | (385,617) | (4,467) |
| Other financing sources (uses) | | | |
| Transfers in | 390,000 | 389,550 | (450) |
| Total other financing sources (uses) | 390,000 | 389,550 | (450) |
| Net change in fund balance | \$ 8,850 | 3,933 | \$ (4,917) |
| Fund balance, beginning of period | | 315,460 | |
| Fund balance, end of period | | \$ 319,393 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|----------------|------------------|---|
| Revenues | | | |
| Investment income | \$ - | \$ 22 | \$ 22 |
| Intergovernmental revenue | 735,000 | 735,000 | \$ - |
| Total revenues | 735,000 | 735,022 | 22 |
| Expenditures, debt service | | | |
| Bond principal | 350,000 | 350,000 | - |
| Interest | 385,049 | 384,799 | 250 |
| Total expenditures | 735,049 | 734,799 | 250 |
| Net change in fund balance | \$ (49) | 223 | \$ 272 |
| Fund balance, beginning of period | | 13,299 | |
| Fund balance, end of period | | \$ 13,522 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 15,000 | \$ 5,381 | \$ (9,619) |
| Total revenues | 15,000 | 5,381 | (9,619) |
| Expenditures, debt service | | | |
| Bond principal | 50,000 | 50,000 | - |
| Interest | 798,545 | 798,295 | 250 |
| Total expenditures | 848,545 | 848,295 | 250 |
| Excess of revenues over (under) expenditures | (833,545) | (842,914) | (9,369) |
| Other financing sources (uses) | | | |
| Transfers in | 848,000 | 847,445 | (555) |
| Total other financing sources (uses) | 848,000 | 847,445 | (555) |
| Net change in fund balance | \$ 14,455 | 4,531 | \$ (9,924) |
| Fund balance, beginning of period | | 509,973 | |
| Fund balance, end of period | | \$ 514,504 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|---------------|---|
| Revenues | | | |
| Fees, fines, and forfeitures | \$ - | \$ 79,000 | \$ 79,000 |
| Total revenues | - | 79,000 | 79,000 |
| Expenditures, debt service | | | |
| Interest | \$ 78,164 | \$ 78,164 | \$ - |
| Total expenditures | 78,164 | 78,164 | - |
| Net change in fund balance | <u>\$ (78,164)</u> | 836 | <u>\$ 79,000</u> |
| Fund balance, beginning of period | | - | |
| Fund balance, end of period | | <u>\$ 836</u> | |

See independent auditor's report.

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

For The Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|-----------------------------------|---------------------|-------------------|---|
| Revenues | | | |
| Property taxes, net | \$ 340,415 | \$ 341,130 | \$ 715 |
| Investment income | 3,000 | 3,077 | 77 |
| Total revenues | 343,415 | 344,207 | 792 |
| Expenditures, debt service | | | |
| Bond principal | 515,000 | 515,000 | - |
| Interest | 11,500 | 11,125 | 375 |
| Total expenditures | 526,500 | 526,125 | 375 |
| Net change in fund balance | \$ (183,085) | (181,918) | \$ 1,167 |
| Fund balance, beginning of period | | 598,101 | |
| Fund balance, end of period | | \$ 416,183 | |

See independent auditor's report.



Capital Project Funds

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

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.

2005A 1% Public Safety Sales Tax Project Fund - This Fund accounts for proceeds from the 2005A Bond Issue and transfers from the 1% Public Safety Sales Tax Fund. The proceeds will be spent on the construction expenditures for the Justice Center.

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

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

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

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

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

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

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

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

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.

2005 Land Acquisition Project Fund - Used to account for the revenues and expenditures related to the acquisition of land for the Forest Preserve District.



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

September 30, 2009

| | Capital Improvements Fund | 2005A 1% Public Safety Sales Tax Project Fund | 2006A Justice Center Project Fund | 2006D Capital Improvements Project Fund | 2007A Federal Aid Match Project Fund | 2007B Motor Fuel Tax Project Fund |
|---|---------------------------------|--|---|---|---|---|
| Assets | | | | | | |
| Investments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other receivables | - | - | - | - | - | - |
| Due from other government units and agencies | - | - | - | - | 225,000 | 225,000 |
| Due from other funds | - | - | - | 8,514 | 1,209,616 | 1,337,794 |
| Other assets | - | - | - | - | - | - |
| Total assets | \$ - | \$ - | \$ - | \$ 8,514 | \$ 1,434,616 | \$ 1,562,794 |
| Liabilities and fund balance | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ - | \$ - | \$ 42 | \$ - | \$ 330,019 | \$ 330,019 |
| Accrued wages payable | - | - | - | - | - | - |
| Due to other funds | - | - | 140,901 | - | - | - |
| Contract retainage | - | - | - | - | 65,022 | 65,022 |
| Total liabilities | - | - | 140,943 | - | 395,041 | 395,041 |
| Fund balance | | | | | | |
| Unreserved | - | - | (140,943) | 8,514 | 1,039,575 | 1,167,753 |
| Total fund balances | - | - | (140,943) | 8,514 | 1,039,575 | 1,167,753 |
| Total liabilities and fund balance | \$ - | \$ - | \$ - | \$ 8,514 | \$ 1,434,616 | \$ 1,562,794 |

See independent auditor's report.

| <i>2006D Debt Certificates Project Fund</i> | <i>East Riverside Boulevard Fund</i> | <i>Court and Case Management Project Fund</i> | <i>2008 Siren Project Fund</i> | <i>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>2005 Land Acquisition Project Fund</i> | <i>Totals</i> |
|---|--|---|--|--|---|--|---|---------------|
| \$ - | \$ - | \$ 4,001,923 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,001,923 |
| - | - | - | - | - | - | 65,208 | - | 65,208 |
| - | 1,620,706 | - | - | - | - | - | - | 2,070,706 |
| 2,273,239 | 3,656 | - | 292,513 | 76,074 | - | - | - | 5,201,406 |
| - | - | - | - | 40,000 | - | - | - | 40,000 |
| \$ 2,273,239 | \$ 1,624,362 | \$ 4,001,923 | \$ 292,513 | \$ 116,074 | \$ - | \$ 65,208 | \$ - | \$ 11,379,243 |

| | | | | | | | | |
|--------------|--------------|--------------|------------|------------|------|-----------|------|---------------|
| \$ 60,111 | \$ 1,020,071 | \$ 64,706 | \$ 105,383 | \$ 3,243 | \$ - | \$ - | \$ - | \$ 1,913,594 |
| - | - | 2,081 | - | - | - | - | - | 2,081 |
| - | - | 290,722 | - | - | - | 65,208 | - | 496,831 |
| - | 584,699 | - | - | - | - | - | - | 714,743 |
| 60,111 | 1,604,770 | 357,509 | 105,383 | 3,243 | - | 65,208 | - | 3,127,249 |
| 2,213,128 | 19,592 | 3,644,414 | 187,130 | 112,831 | - | - | - | 8,251,994 |
| 2,213,128 | 19,592 | 3,644,414 | 187,130 | 112,831 | - | - | - | 8,251,994 |
| \$ 2,273,239 | \$ 1,624,362 | \$ 4,001,923 | \$ 292,513 | \$ 116,074 | \$ - | \$ 65,208 | \$ - | \$ 11,379,243 |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Capital Improvements Fund</i> | <i>2005A 1% Public Safety Sales Tax Project Fund</i> | <i>2006A Justice Center Project Fund</i> | <i>2006D Capital Improvements Project Fund</i> |
|---|--|--|--|--|
| Revenues | | | | |
| Investment income | \$ - | \$ - | \$ - | - |
| Intergovernmental revenues | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | - | - | - | - |
| Expenditures, current | | | | |
| General government | - | - | (3,789) | - |
| Culture and recreation | - | - | - | - |
| Total expenditures, current | - | - | (3,789) | - |
| Capital outlay | - | - | 50,000 | - |
| Total expenditures | - | - | 46,211 | - |
| Excess of revenues over (under) expenditures | - | - | (46,211) | - |
| Other financing sources (uses) | | | | |
| Proceeds from general obligation bonds | - | - | - | - |
| Premium (discount) on bond issue | - | - | - | - |
| Transfer in | - | 37,399 | 335,776 | - |
| Transfer out | (373,175) | - | - | - |
| Total other financing sources (uses) | (373,175) | 37,399 | 335,776 | - |
| Net change in fund balance | (373,175) | 37,399 | 289,565 | - |
| Fund balance, beginning of period | 373,175 | (37,399) | (430,508) | 8,514 |
| Fund balance, end of period | \$ - | \$ - | \$ (140,943) | \$ 8,514 |

See independent auditor's report.

| <i>2007A Federal Aid Match Project Fund</i> | <i>2007B Motor Fuel Tax Project Fund</i> | <i>2006D Debt Certificates Project Fund</i> | <i>East Riverside Boulevard Fund</i> | <i>Court and Case Management Project Fund</i> | <i>2008 Siren Project Fund</i> | <i>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>2005 Land Acquisition Project Fund</i> | <i>Totals</i> |
|---|--|---|--|---|--|--|---|--|---|---------------|
| \$ 11,059 | \$ 27,137 | \$ 36,820 | \$ - | \$ 19,913 | \$ 9,754 | \$ 68 | \$ - | \$ 122 | \$ - | \$ 104,873 |
| 225,000 | 225,000 | - | 5,630,895 | - | - | 169,000 | - | - | - | 6,249,895 |
| 2,432 | 2,432 | - | - | - | - | 578 | - | 65,207 | - | 70,649 |
| 238,491 | 254,569 | 36,820 | 5,630,895 | 19,913 | 9,754 | 169,646 | - | 65,329 | - | 6,425,417 |
| - | - | 31,050 | - | 2,121,696 | - | - | - | - | - | 2,148,957 |
| - | - | - | - | - | - | 33,739 | - | - | - | 33,739 |
| - | - | 31,050 | - | 2,121,696 | - | 33,739 | - | - | - | 2,182,696 |
| 1,530,000 | 1,530,000 | 1,824,270 | 5,625,531 | 176,148 | 2,443,645 | 309,774 | - | - | 20,164 | 13,509,532 |
| 1,530,000 | 1,530,000 | 1,855,320 | 5,625,531 | 2,297,844 | 2,443,645 | 343,513 | - | - | 20,164 | 15,692,228 |
| (1,291,509) | (1,275,431) | (1,818,500) | 5,364 | (2,277,931) | (2,433,891) | (173,867) | - | 65,329 | (20,164) | (9,266,811) |
| - | - | - | - | 5,100,000 | - | - | - | - | - | 5,100,000 |
| - | - | - | - | 131,729 | - | - | - | - | - | 131,729 |
| - | - | 100,000 | - | - | - | 1,267 | - | - | - | 474,442 |
| - | - | - | - | - | - | - | (11) | (1,267) | - | (374,453) |
| - | - | 100,000 | - | 5,231,729 | - | 1,267 | (11) | (1,267) | - | 5,331,718 |
| (1,291,509) | (1,275,431) | (1,718,500) | 5,364 | 2,953,798 | (2,433,891) | (172,600) | (11) | 64,062 | (20,164) | (3,935,093) |
| 2,331,084 | 2,443,184 | 3,931,628 | 14,228 | 690,616 | 2,621,021 | 285,431 | 11 | (64,062) | 20,164 | 12,187,087 |
| \$ 1,039,575 | \$ 1,167,753 | \$ 2,213,128 | \$ 19,592 | \$ 3,644,414 | \$ 187,130 | \$ 112,831 | \$ - | \$ - | \$ - | \$ 8,251,994 |

See independent auditor's report.

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, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--------------------------------------|------------------|------------------|---|
| <hr/> | | | |
| Other financing sources (uses) | | | |
| Transfer out | \$ (440,000) | \$ (373,175) | \$ 66,825 |
| Total other financing sources (uses) | (440,000) | (373,175) | 66,825 |
| Net change in fund balance | <u>(440,000)</u> | <u>(373,175)</u> | <u>66,825</u> |
| Fund balance, beginning of period | | 373,175 | |
| Fund balance, end of period | | <u>\$ -</u> | |

See independent auditor's report.

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

For the Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|--------------------|---------------------|---|
| Revenues | | | |
| Investment income | \$ - | \$ 11,059 | \$ 11,059 |
| Intergovernmental revenues | - | 225,000 | \$ 225,000 |
| Other | - | 2,432 | 2,432 |
| Total revenues | - | 238,491 | 238,491 |
| Capital outlay | 2,583,000 | 1,530,000 | 1,053,000 |
| Total expenditures | 2,583,000 | 1,530,000 | 1,053,000 |
| Excess of revenues over (under) expenditures | (2,583,000) | (1,291,509) | 1,291,491 |
| Net change in fund balance | <u>(2,583,000)</u> | <u>(1,291,509)</u> | <u>1,291,491</u> |
| Fund balance, beginning of period | | 2,331,084 | |
| Fund balance, end of period | | <u>\$ 1,039,575</u> | |

See independent auditor's report.

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

For the Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|---------------|---------------|---|
| Revenues | | | |
| Investment income | \$ - | \$ 27,137 | \$ 27,137 |
| Intergovernmental revenues | - | 225,000 | \$ 225,000 |
| Other | - | 2,432 | 2,432 |
| Total revenues | - | 254,569 | 254,569 |
| Capital outlay | 2,583,000 | 1,530,000 | 1,053,000 |
| Total expenditures | 2,583,000 | 1,530,000 | 1,053,000 |
| Excess of revenues over (under) expenditures | (2,583,000) | (1,275,431) | 1,307,569 |
| Net change in fund balance | (2,583,000) | (1,275,431) | 1,307,569 |
| Fund balance, beginning of period | | 2,443,184 | |
| Fund balance, end of period | | \$ 1,167,753 | |

See independent auditor's report.

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

For the Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|--------------------|---------------------|---|
| Revenues | | | |
| Investment income | \$ 50,000 | \$ 36,820 | \$ (13,180) |
| Total revenues | 50,000 | 36,820 | (13,180) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 70,000 | 31,050 | 38,950 |
| Total expenditures, current | 70,000 | 31,050 | 38,950 |
| Capital outlay | 4,281,000 | 1,824,270 | 2,456,730 |
| Total expenditures | 4,351,000 | 1,855,320 | 2,495,680 |
| Excess of revenues over (under) expenditures | (4,301,000) | (1,818,500) | 2,482,500 |
| Other financing sources (uses) | | | |
| Transfer in | 200,000 | 100,000 | (100,000) |
| Total other financing sources | 200,000 | 100,000 | (100,000) |
| Net change in fund balance | (4,101,000) | (1,718,500) | 2,382,500 |
| Fund balance, beginning of period | | 3,931,628 | |
| Fund balance, end of period | | \$ 2,213,128 | |

See independent auditor's report.

County of Winnebago, Illinois

East Riverside Boulevard Fund

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

For the Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|--------------------|------------------|---|
| Revenues | | | |
| Intergovernmental revenues | \$ - | \$ 5,630,895 | \$ 5,630,895 |
| Total revenues | - | 5,630,895 | 5,630,895 |
| Capital outlay | 8,500,000 | 5,625,531 | 2,874,469 |
| Total expenditures | 8,500,000 | 5,625,531 | 2,874,469 |
| Excess of revenues over (under) expenditures | (8,500,000) | 5,364 | 8,505,364 |
| Net change in fund balance | <u>(8,500,000)</u> | <u>5,364</u> | <u>8,505,364</u> |
| Fund balance, beginning of period | | 14,228 | |
| Fund balance, end of period | | <u>\$ 19,592</u> | |

See independent auditor's report.

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

For the Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|---------------|---------------|---|
| Revenues | | | |
| Investment income | \$ 46,000 | \$ 19,913 | \$ (26,087) |
| Total revenues | 46,000 | 19,913 | (26,087) |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 418,481 | 243,200 | 175,281 |
| Supplies and services | 2,615,450 | 1,878,496 | 736,954 |
| Total expenditures, current | 3,033,931 | 2,121,696 | 912,235 |
| Capital outlay | 488,730 | 176,148 | 312,582 |
| Total expenditures | 3,522,661 | 2,297,844 | 1,224,817 |
| Excess of revenues over (under) expenditures | (3,476,661) | (2,277,931) | 1,198,730 |
| Other financing sources (uses) | | | |
| Proceeds from general obligation bonds | 5,100,000 | 5,100,000 | - |
| Premium on bond issue | - | 131,729 | 131,729 |
| Total other financing sources (uses) | 5,100,000 | 5,231,729 | 131,729 |
| Net change in fund balance | 1,623,339 | 2,953,798 | 1,330,459 |
| Fund balance, beginning of period | | 690,616 | |
| Fund balance, end of period | | \$ 3,644,414 | |

See independent auditor's report.

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

For the Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|--------------------|--------------------|---|
| Revenues | | | |
| Investment income | \$ 15,000 | \$ 9,754 | \$ (5,246) |
| Total revenues | 15,000 | 9,754 | (5,246) |
| Capital outlay | 2,631,000 | 2,443,645 | 187,355 |
| Total expenditures | 2,631,000 | 2,443,645 | 187,355 |
| Excess of revenues over (under) expenditures | (2,616,000) | (2,433,891) | 182,109 |
| Net change in fund balance | (2,616,000) | (2,433,891) | 182,109 |
| Fund balance, beginning of period | | 2,621,021 | |
| Fund balance, end of period | | \$ 187,130 | |

See independent auditor's report.

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

For the Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|---|------------------|-------------------|---|
| Revenues | | | |
| Investment income | \$ 6,000 | \$ 68 | \$ (5,932) |
| Intergovernmental revenues | 34,200 | 169,000 | 134,800 |
| Other | - | 578 | 578 |
| Total revenues | 40,200 | 169,646 | 129,446 |
| Expenditures, current | | | |
| Culture and recreation | | | |
| Supplies and services | 31,000 | 33,739 | (2,739) |
| Total expenditures, current | 31,000 | 33,739 | (2,739) |
| Capital outlay | 430,164 | 309,774 | 120,390 |
| Total expenditures | 461,164 | 343,513 | 117,651 |
| Excess of revenues over (under) expenditures | (420,964) | (173,867) | 247,097 |
| Other financing sources (uses) | | | |
| Transfer in | - | 1,267 | 1,267 |
| Total other financing sources | - | 1,267 | 1,267 |
| Net change in fund balance | (420,964) | (172,600) | 248,364 |
| Fund balance, beginning of period | | 285,431 | |
| Fund balance, end of period | | \$ 112,831 | |

See independent auditor's report.

County of Winnebago, Illinois
2005 Land Acquisition Project Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Positive (Negative)</i> |
|--|-----------------|-----------------|---|
| Capital outlay | \$ 20,164 | \$ 20,164 | \$ - |
| Total expenditures | 20,164 | 20,164 | - |
| Excess of revenues over (under) expenditures | (20,164) | (20,164) | - |
| Net change in fund balance | <u>(20,164)</u> | <u>(20,164)</u> | <u>-</u> |
| Fund balance, beginning of period | | 20,164 | |
| Fund balance, end of period | | <u>\$ -</u> | |

See independent auditor's report.

Enterprise Funds



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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|--------------------|----------------------|---|
| Operating revenues | | | |
| Charges for services | \$ 12,416,000 | \$ 12,379,735 | \$ (36,265) |
| Other | - | 68,987 | 68,987 |
| Total operating revenues | 12,416,000 | 12,448,722 | 32,722 |
| Operating expenses | | | |
| Personnel | 11,342,461 | 11,388,575 | (46,114) |
| Supplies and services | 4,361,605 | 4,034,604 | 327,001 |
| Depreciation | - | 338,685 | (338,685) |
| Total operating expenses | 15,704,066 | 15,761,864 | (57,798) |
| Operating loss | (3,288,066) | (3,313,142) | (25,076) |
| Non-operating revenue (expense) | | | |
| Investment income | - | 7,754 | 7,754 |
| Loss before transfers | (3,288,066) | (3,305,388) | (17,322) |
| Other financing sources (uses) | | | |
| Transfer in | 3,034,000 | 3,108,349 | 74,349 |
| Transfer out | (79,000) | (74,349) | 4,651 |
| Net increase (decrease) in net assets | (333,066) | (271,388) | 61,678 |
| Total net assets, beginning of period | | 10,817,370 | |
| Total net assets, end of period | | \$ 10,545,982 | |

See independent auditor's report.

County of Winnebago, Illinois

Animal Services Fund

Schedule of Revenues, Expenses, and Changes in Net Assets

Budget and Actual

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|------------------|---------------------|---|
| Operating revenues | | | |
| Charges for services | \$ 1,191,000 | \$ 907,024 | \$ (283,976) |
| Licenses and permits | 1,172,000 | 1,617,131 | 445,131 |
| Other | 26,000 | 31,881 | 5,881 |
| Total operating revenues | 2,389,000 | 2,556,036 | 167,036 |
| Operating expenses | | | |
| Personnel | 1,618,120 | 1,525,203 | 92,917 |
| Supplies and services | 606,220 | 635,903 | (29,683) |
| Depreciation | - | 87,773 | (87,773) |
| Total operating expenses | 2,224,340 | 2,248,879 | (24,539) |
| Operating income | 164,660 | 307,157 | 142,497 |
| Non-operating revenue (expense) | | | |
| Investment income | - | 670 | 670 |
| Interest expense | (1,200) | (1,200) | - |
| Net increase (decrease) in net assets | 163,460 | 306,627 | 143,167 |
| Total net assets, as previously reported | | 1,324,883 | |
| Restatement | | 99,633 | |
| Total net assets, beginning, as restated | | 1,424,516 | |
| Total net assets, end of period | | \$ 1,731,143 | |

See independent auditor's report.

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

For The Year Ended October 31, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|--|------------------|---------------------|---|
| Operating revenues | | | |
| Charges for services | \$ 2,060,200 | \$ 1,733,708 | \$ (326,492) |
| Other | 15,000 | 4,274 | (10,726) |
| Total operating revenues | 2,075,200 | 1,737,982 | (337,218) |
| Operating expenses | | | |
| Personnel | 1,197,300 | 1,142,700 | 54,600 |
| Supplies and services | 1,088,100 | 584,173 | 503,927 |
| Depreciation | - | 200,662 | (200,662) |
| Total operating expenses | 2,285,400 | 1,927,535 | 357,865 |
| Operating loss | (210,200) | (189,553) | 20,647 |
| Non-operating revenue (expense) | | | |
| Investment income | 42,000 | 15,000 | (27,000) |
| Net decrease in net assets | (168,200) | (174,553) | (6,353) |
| Total net assets, beginning of period | | 3,671,008 | |
| Total net assets, end of period | | \$ 3,496,455 | |

See independent auditor's report.



Internal Service Funds

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

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

Health Insurance Fund - Used to account for the revenues and expenses of the self-insurance health and dental program.

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



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

September 30, 2009

| Assets | <i>Central Services Fund</i> | <i>Health Insurance Fund</i> | <i>Litigation Settlement Fund</i> | <i>Totals</i> |
|--|--------------------------------------|--------------------------------------|---|---------------------|
| Current assets | | | | |
| Cash | \$ - | \$ 120,336 | \$ - | \$ 120,336 |
| Receivables, net | 1,536 | 29,425 | 4,750,000 | 4,780,961 |
| Due from other funds | 426,519 | 4,097,112 | - | 4,523,631 |
| Due from other governmental units and agencies | 62,654 | - | - | 62,654 |
| Total current assets | 490,709 | 4,246,873 | 4,750,000 | 9,487,582 |
| Noncurrent assets | | | | |
| Capital assets being depreciated, net of accumulated depreciation | \$ 440,176 | - | - | 440,176 |
| Total noncurrent assets | 440,176 | - | - | 440,176 |
| Total assets | \$ 930,885 | \$ 4,246,873 | \$ 4,750,000 | \$ 9,927,758 |
| Liabilities and net assets | | | | |
| Current liabilities | | | | |
| Accounts payable | \$ 164,096 | \$ 454,744 | \$ - | \$ 618,840 |
| Accrued payroll and benefits | 23,647 | - | - | 23,647 |
| Claims payable | - | 1,169,742 | 17,000,000 | 18,169,742 |
| Current maturities of long-term liabilities | 14,600 | - | - | 14,600 |
| Total current liabilities | 202,343 | 1,624,486 | 17,000,000 | 18,826,829 |
| Noncurrent liabilities | | | | |
| Compensated absences payable | 22,674 | - | - | 22,674 |
| Early retirement incentive | 16,651 | - | - | 16,651 |
| Other postemployment benefit obligation | 9,757 | - | - | 9,757 |
| Total noncurrent liabilities | 49,082 | - | - | 49,082 |
| Total liabilities | 251,425 | 1,624,486 | 17,000,000 | 18,875,911 |
| Net assets | | | | |
| Invested in capital assets | 440,176 | - | - | 440,176 |
| Unrestricted | 239,284 | 2,622,387 | (12,250,000) | (9,388,329) |
| Total net assets | 679,460 | 2,622,387 | (12,250,000) | (8,948,153) |
| Total liabilities and net assets | \$ 930,885 | \$ 4,246,873 | \$ 4,750,000 | \$ 9,927,758 |

See independent auditor's report.

County of Winnebago, Illinois

Combining Statement of Revenues, Expenses, and Changes in Net Assets Internal Service Funds

For The Year Ended September 30, 2009

| | <i>Central Services Fund</i> | <i>Health Insurance Fund</i> | <i>Litigation Settlement Fund</i> | <i>Totals</i> |
|--|--------------------------------------|--------------------------------------|---|-----------------------|
| Operating revenues | | | | |
| Charges for services | \$ 3,086,414 | \$ 13,947,340 | \$ - | \$ 17,033,754 |
| Other | - | 185,968 | 4,750,000 | 4,935,968 |
| Total operating revenues | 3,086,414 | 14,133,308 | 4,750,000 | 21,969,722 |
| Operating expenses | | | | |
| Personnel | 906,247 | - | - | 906,247 |
| Supplies and services | 1,876,229 | 13,919,240 | 17,000,000 | 32,795,469 |
| Depreciation and amortization | 97,822 | - | - | 97,822 |
| Total operating expenses | 2,880,298 | 13,919,240 | 17,000,000 | 33,799,538 |
| Operating income (loss) before transfers | 206,116 | 214,068 | (12,250,000) | (11,829,816) |
| Transfer in | 50,000 | - | - | 50,000 |
| Net increase (decrease) in net assets | 256,116 | 214,068 | (12,250,000) | (11,779,816) |
| Total net assets, beginning of period, as previously reported | 423,344 | 3,267,109 | - | 3,690,453 |
| Restatement | - | (858,790) | - | (858,790) |
| Total net assets, beginning of period, as restated | 423,344 | 2,408,319 | - | 2,831,663 |
| Total net assets, end of period | \$ 679,460 | \$ 2,622,387 | \$ (12,250,000) | \$ (8,948,153) |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Central Services Fund</i> | <i>Health Insurance Fund</i> | <i>Litigation Settlement Fund</i> | <i>Totals</i> |
|--|--------------------------------------|--------------------------------------|---|-------------------|
| Cash flows from operating activities: | | | | |
| Charges for services | \$ 3,275,871 | \$ 14,103,883 | \$ - | \$ 17,379,754 |
| Cash paid to employees | (867,706) | - | - | (867,706) |
| Cash paid to vendors | (1,953,753) | (13,634,745) | - | (15,588,498) |
| Net cash from operating activities | 454,412 | 469,138 | - | 923,550 |
| Cash flows from noncapital financing activities: | | | | |
| Operating transfer from other funds | 50,000 | - | - | 50,000 |
| Payments (from) to other funds | (425,405) | (456,591) | - | (881,996) |
| Net cash from noncapital financing activities | (375,405) | (456,591) | - | (831,996) |
| Cash flows from capital and related financing activities: | | | | |
| Capital acquisitions | (79,007) | - | - | (79,007) |
| Net cash from capital and related financing activities | (79,007) | - | - | (79,007) |
| Net increase in cash and cash equivalents | - | 12,547 | - | 12,547 |
| Cash and cash equivalents, beginning of period | - | 107,789 | - | 107,789 |
| Cash and cash equivalents, end of period | \$ - | \$ 120,336 | \$ - | \$ 120,336 |

Reconciliation of operating income to net cash
from operating activities

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Operating income (loss) | \$ 206,116 | \$ 214,068 | \$ (12,250,000) | \$ (11,829,816) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | |
| Depreciation and amortization | 97,822 | - | - | 97,822 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in due from other governmental units and agencies | 190,993 | - | - | 190,993 |
| Increase in receivables, net | (1,536) | (29,425) | (4,750,000) | (4,780,961) |
| (Decrease) increase in accounts payable | (77,524) | 118,926 | - | 41,402 |
| Increase in accrued payroll | 2,020 | - | - | 2,020 |
| (Decrease) increase in compensated absences payable | (6,168) | - | - | (6,168) |
| Increase in early retirement incentive | 22,651 | - | - | 22,651 |
| Increase in postemployment benefit obligation | 20,038 | - | - | 20,038 |
| Increase in claims payable | - | 165,569 | 17,000,000 | 17,165,569 |
| Total adjustments | 248,296 | 255,070 | 12,250,000 | 12,753,366 |
| Net cash from operating activities | \$ 454,412 | \$ 469,138 | \$ - | \$ 923,550 |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <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 | \$ 545,490 | \$ 498,256 | \$ 1,767,021 | \$ 1,614,016 |
| Total operating revenues | 545,490 | 498,256 | 1,767,021 | 1,614,016 |
| Operating expenses | | | | |
| Personnel | 255,455 | 264,979 | 313,572 | 303,123 |
| Supplies and services | 170,984 | 166,071 | 1,344,701 | 1,116,930 |
| Depreciation and amortization | - | - | - | 6,833 |
| Total operating expenses | 426,439 | 431,050 | 1,658,273 | 1,426,886 |
| Operating income (loss) before transfers | 119,051 | 67,206 | 108,748 | 187,130 |
| Transfer in | - | - | - | - |
| Net increase (decrease) in net assets | 119,051 | 67,206 | 108,748 | 187,130 |
| Total net assets, beginning of period | | | | |
| Total net assets, end of period | | | | |

See independent auditor's report.

| <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> | |
| \$ 102,526 | \$ 93,648 | \$ 963,963 | \$ 880,494 | \$ 3,379,000 | \$ 3,086,414 | \$ (292,586) |
| 102,526 | 93,648 | 963,963 | 880,494 | 3,379,000 | 3,086,414 | (292,586) |
| - | - | 350,983 | 338,145 | 920,010 | 906,247 | 13,763 |
| 51,650 | 35,782 | 615,142 | 557,446 | 2,182,477 | 1,876,229 | 306,248 |
| - | 33,531 | - | 57,458 | - | 97,822 | (97,822) |
| 51,650 | 69,313 | 966,125 | 953,049 | 3,102,487 | 2,880,298 | 222,189 |
| 50,876 | 24,335 | (2,162) | (72,555) | 276,513 | 206,116 | (70,397) |
| - | - | - | 50,000 | - | 50,000 | 50,000 |
| 50,876 | 24,335 | (2,162) | (22,555) | 276,513 | 256,116 | (20,397) |
| | | | | | 423,344 | |
| | | | | | \$ 679,460 | |

See independent auditor's report.

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

For The Year Ended September 30, 2009

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Positive (Negative)</i> |
|---|-------------------|-------------------|---|
| Operating revenues | | | |
| Charges for services | \$ 15,614,000 | \$ 13,947,340 | \$ (1,666,660) |
| Other | - | 185,968 | 185,968 |
| Total operating revenues | 15,614,000 | 14,133,308 | (1,480,692) |
| Operating expenses | | | |
| Supplies and services | 15,591,000 | 13,919,240 | 1,671,760 |
| Total operating expenses | 15,591,000 | 13,919,240 | 1,671,760 |
| Net increase in net assets | 23,000 | 214,068 | 191,068 |
| Total net assets, beginning of period, as previously reported | | 3,267,109 | |
| Restatement | | (858,790) | |
| Total net assets, beginning of period, as restated | | 2,408,319 | |
| Total net assets, end of period | | \$ 2,622,387 | |

See independent auditor's report.

Fiduciary Funds

Combining statements for all fiduciary funds are reported here.

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

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

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

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

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

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

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

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

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

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

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





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

For the Twelve Months Ended September 30, 2009

| Totals | Balances September 30, 2008 | Additions | Deductions | Balances September 30, 2009 |
|---|--------------------------------|----------------------|----------------------|--------------------------------|
| Assets | | | | |
| Cash | \$ 8,883,423 | \$ 46,019,667 | \$ 45,114,423 | \$ 9,788,667 |
| Investments | 10,163,477 | 3,200,615 | 12,116,803 | 1,247,289 |
| Accrued interest on investments | 26,781 | 47,797 | 61,467 | 13,111 |
| Other receivables | 61,994 | 287,623 | 61,994 | 287,623 |
| Total assets | \$ 19,135,675 | \$ 49,555,702 | \$ 57,354,687 | \$ 11,336,690 |
| Liabilities | | | | |
| Accounts payable | \$ 138,963 | \$ 1,039,901 | \$ 1,067,186 | \$ 111,678 |
| Due to taxing districts | 9,976,176 | 3,404,815 | 9,976,176 | 3,404,815 |
| Due to other governmental units and agencies | 2,681,114 | 30,073,331 | 29,816,353 | 2,938,092 |
| Due to others | 6,339,422 | 15,037,655 | 16,494,972 | 4,882,105 |
| Total liabilities | \$ 19,135,675 | \$ 49,555,702 | \$ 57,354,687 | \$ 11,336,690 |

County Treasurer Trust Fund

| | | | | |
|---|-------------------|---------------------|---------------------|-------------------|
| Assets | | | | |
| Cash | \$ 259,614 | \$ 5,782,849 | \$ 5,841,932 | \$ 200,531 |
| Total assets | \$ 259,614 | \$ 5,782,849 | \$ 5,841,932 | \$ 200,531 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 259,614 | \$ 5,782,849 | \$ 5,841,932 | \$ 200,531 |
| Total liabilities | \$ 259,614 | \$ 5,782,849 | \$ 5,841,932 | \$ 200,531 |

Treasurer Trustee Escrow

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Assets | | | | |
| Cash | \$ 392,144 | \$ 279,643 | \$ 385,149 | \$ 286,638 |
| Total assets | \$ 392,144 | \$ 279,643 | \$ 385,149 | \$ 286,638 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 392,144 | \$ 279,643 | \$ 385,149 | \$ 286,638 |
| Total liabilities | \$ 392,144 | \$ 279,643 | \$ 385,149 | \$ 286,638 |

See independent auditor's report.

| Bankruptcy Trust Fund | Balances | | | Balances | |
|--------------------------|--------------------|------------------|------------------|--------------------|--|
| | September 30, 2008 | Additions | Deductions | September 30, 2009 | |
| Assets | | | | | |
| Cash | \$ 62,732 | \$ 50,970 | \$ 48,547 | \$ 65,155 | |
| Total assets | \$ 62,732 | \$ 50,970 | \$ 48,547 | \$ 65,155 | |
| Liabilities | | | | | |
| Due to others | \$ 62,732 | \$ 50,970 | \$ 48,547 | \$ 65,155 | |
| Total liabilities | \$ 62,732 | \$ 50,970 | \$ 48,547 | \$ 65,155 | |

Sheriff's Commissary Fund

| | | | | | |
|--------------------------|------------------|-------------------|-------------------|-------------------|--|
| Assets | | | | | |
| Cash | \$ 84,483 | \$ 570,901 | \$ 466,169 | \$ 189,215 | |
| Total assets | \$ 84,483 | \$ 570,901 | \$ 466,169 | \$ 189,215 | |
| Liabilities | | | | | |
| Due to others | \$ 84,483 | \$ 570,901 | \$ 466,169 | \$ 189,215 | |
| Total liabilities | \$ 84,483 | \$ 570,901 | \$ 466,169 | \$ 189,215 | |

County Clerk Trust Fund

| | | | | | |
|--------------------------|-------------------|---------------------|---------------------|-------------------|--|
| Assets | | | | | |
| Cash | \$ 433,014 | \$ 8,597,364 | \$ 8,624,183 | \$ 406,195 | |
| Total assets | \$ 433,014 | \$ 8,597,364 | \$ 8,624,183 | \$ 406,195 | |
| Liabilities | | | | | |
| Due to others | \$ 433,014 | \$ 8,597,364 | \$ 8,624,183 | \$ 406,195 | |
| Total liabilities | \$ 433,014 | \$ 8,597,364 | \$ 8,624,183 | \$ 406,195 | |

(continued)

See independent auditor's report.

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

For the Twelve Months Ended September 30, 2009

| County Collector Trust Fund | Balances | | | Balances |
|---|---------------------|----------------------|----------------------|---------------------|
| | September 30, 2008 | Additions | Deductions | |
| Assets | | | | |
| Cash | \$ 4,476,176 | \$ 2,904,815 | \$ 4,476,176 | \$ 2,904,815 |
| Investments | 5,500,000 | 500,000 | 5,500,000 | 500,000 |
| Total assets | \$ 9,976,176 | \$ 3,404,815 | \$ 9,976,176 | \$ 3,404,815 |
| Liabilities | | | | |
| Due to taxing districts | \$ 9,976,176 | \$ 3,404,815 | \$ 9,976,176 | \$ 3,404,815 |
| Total liabilities | \$ 9,976,176 | \$ 3,404,815 | \$ 9,976,176 | \$ 3,404,815 |
| Clerk of Circuit Court Trust Fund | | | | |
| Assets | | | | |
| Cash | \$ 3,118,867 | \$ 22,796,689 | \$ 21,684,759 | \$ 4,230,797 |
| Investments | 3,095,000 | 750,000 | 3,098,000 | 747,000 |
| Accrued interest on investments | 26,019 | 47,797 | 60,705 | 13,111 |
| Total assets | \$ 6,239,886 | \$ 23,594,486 | \$ 24,843,464 | \$ 4,990,908 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 504,148 | \$ 18,486,530 | \$ 18,203,245 | \$ 787,433 |
| Due to others | 5,735,738 | 5,107,956 | 6,640,219 | 4,203,475 |
| Total liabilities | \$ 6,239,886 | \$ 23,594,486 | \$ 24,843,464 | \$ 4,990,908 |
| County Sheriff Trust Fund | | | | |
| Assets | | | | |
| Cash | \$ 101 | \$ 36,600 | \$ 36,600 | \$ 101 |
| Total assets | \$ 101 | \$ 36,600 | \$ 36,600 | \$ 101 |
| Liabilities | | | | |
| Due to others | \$ 101 | \$ 36,600 | \$ 36,600 | \$ 101 |
| Total liabilities | \$ 101 | \$ 36,600 | \$ 36,600 | \$ 101 |

See independent auditor's report.

| Township Motor Fuel Tax Fund | Balances | | | Balances |
|---|---------------------|---------------------|---------------------|---------------------|
| | September 30, 2008 | Additions | Deductions | |
| Assets | | | | |
| Cash | \$ 725 | \$ 4,118,520 | \$ 2,661,662 | \$ 1,457,583 |
| Investments | 1,568,477 | 1,950,615 | 3,518,803 | 289 |
| Accrued interest on investments | 762 | - | 762 | - |
| Other receivables | 61,994 | 287,623 | 61,994 | 287,623 |
| Total assets | \$ 1,631,958 | \$ 6,356,758 | \$ 6,243,221 | \$ 1,745,495 |
| Liabilities | | | | |
| Accounts payable | \$ 138,963 | \$ 1,039,901 | \$ 1,067,186 | \$ 111,678 |
| Due to other governmental units and agencies | 1,492,995 | 5,316,857 | 5,176,035 | 1,633,817 |
| Total liabilities | \$ 1,631,958 | \$ 6,356,758 | \$ 6,243,221 | \$ 1,745,495 |
| Highway Department Caps | | | | |
| Assets | | | | |
| Cash | \$ 32,213 | \$ 207,452 | \$ 209,992 | \$ 29,673 |
| Total assets | \$ 32,213 | \$ 207,452 | \$ 209,992 | \$ 29,673 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 32,213 | \$ 207,452 | \$ 209,992 | \$ 29,673 |
| Total liabilities | \$ 32,213 | \$ 207,452 | \$ 209,992 | \$ 29,673 |
| Inmate Trust Account | | | | |
| Assets | | | | |
| Cash | \$ 23,354 | \$ 673,864 | \$ 679,254 | \$ 17,964 |
| Total assets | \$ 23,354 | \$ 673,864 | \$ 679,254 | \$ 17,964 |
| Liabilities | | | | |
| Due to others | \$ 23,354 | \$ 673,864 | \$ 679,254 | \$ 17,964 |
| Total liabilities | \$ 23,354 | \$ 673,864 | \$ 679,254 | \$ 17,964 |

See independent auditor's report.



Capital Assets



County of Winnebago, Illinois
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedule of Capital Assets By Source
September 30, 2009

| | | |
|--|----|-------------|
| Capital Assets | | |
| Land | \$ | 37,927,831 |
| Land improvements | | 6,408,252 |
| Buildings | | 180,841,154 |
| Building improvements | | 30,967,058 |
| Leasehold improvements | | 3,274,796 |
| Machinery and equipment and office furniture | | 25,802,603 |
| Infrastructure | | 149,366,583 |
| Construction in progress | | 10,984,041 |

\$ 445,572,318

Investments in governmental funds capital assets by source

| | | |
|---|----|-------------|
| General Fund revenue | \$ | 11,317,924 |
| Special Revenue Funds revenue | | 39,918,238 |
| Capital Project Fund: | | |
| Revenue | | 324,692,855 |
| Transfers from General Fund | | 10,200,292 |
| Transfers from Special Revenue Funds | | 3,817,221 |
| Proceeds from general obligation bonds | | 32,376,224 |
| Interest earnings | | 500,743 |
| Federal grants | | 16,333,271 |
| State grants | | 3,014,268 |
| Donations | | 3,914,843 |
| Contributions from Proprietary Fund Types | | (513,561) |

\$ 445,572,318

Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$3,025,655 reported in the Internal Service Central Garage fund are not included.

See independent auditor's report.

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

For The Year Ended September 30, 2009

| <i>Function and Activity</i> | <i>Land</i> | <i>Land Improvements</i> | <i>Buildings</i> | <i>Building Improvements</i> | <i>Leasehold Improvements</i> | <i>Equipment</i> | <i>Infrastructure</i> | <i>Construction in Progress</i> | <i>Total</i> |
|-------------------------------------|----------------------|--------------------------|----------------------|------------------------------|-------------------------------|----------------------|-----------------------|---------------------------------|-----------------------|
| General Government | | | | | | | | | |
| Balance, beginning of period | \$ 11,770 | \$ 37,131 | \$ 4,139,701 | \$ 13,674,113 | \$ - | \$ 4,060,837 | \$ - | \$ - | \$ 21,923,552 |
| Additions | - | - | - | 406,738 | - | 812,089 | - | - | 1,218,827 |
| Transfers | - | - | - | - | - | - | - | - | - |
| Retirements | - | - | - | - | - | (354,895) | - | - | (354,895) |
| Balance, end of period | 11,770 | 37,131 | 4,139,701 | 14,080,851 | - | 4,518,031 | - | - | 22,787,484 |
| Public Safety | | | | | | | | | |
| Balance, beginning of period | 4,845,781 | 101,050 | 167,652,974 | 5,508,790 | 3,274,796 | 9,749,619 | - | - | 191,133,010 |
| Additions | - | - | - | - | - | 59,452 | - | 2,443,645 | 2,503,097 |
| Transfers | - | - | - | - | - | 29,750 | - | - | 29,750 |
| Retirements | - | - | - | - | - | (236,026) | - | - | (236,026) |
| Balance, end of period | 4,845,781 | 101,050 | 167,652,974 | 5,508,790 | 3,274,796 | 9,602,795 | - | 2,443,645 | 193,429,831 |
| Highways and Streets | | | | | | | | | |
| Balance, beginning of period | 13,099,616 | 11,666 | 762,403 | 1,265,455 | - | 7,152,218 | 141,408,637 | 8,586,688 | 172,286,683 |
| Additions | 166,298 | - | 73,344 | - | - | 377,578 | - | 5,407,437 | 6,024,657 |
| Transfers | - | - | - | - | - | - | 7,657,073 | (7,657,073) | - |
| Retirements | - | - | - | - | - | (623,711) | - | - | (623,711) |
| Balance, end of period | 13,265,914 | 11,666 | 835,747 | 1,265,455 | - | 6,906,085 | 149,065,710 | 6,337,052 | 177,687,629 |
| Health and Welfare | | | | | | | | | |
| Balance, beginning of period | 866 | 40,399 | 468,513 | 1,100,744 | - | 1,084,326 | - | - | 2,694,848 |
| Additions | - | - | - | - | - | 46,058 | - | - | 46,058 |
| Transfers | - | - | - | - | - | (29,750) | - | - | (29,750) |
| Retirements | - | - | - | - | - | (153,508) | - | - | (153,508) |
| Balance, end of period | 866 | 40,399 | 468,513 | 1,100,744 | - | 947,126 | - | - | 2,557,648 |
| Judicial | | | | | | | | | |
| Balance, beginning of period | - | - | 2,908,301 | 5,105,305 | - | 1,740,086 | - | 1,189,201 | 10,942,893 |
| Additions | - | - | - | - | - | - | - | 3,793,531 | 3,793,531 |
| Transfers | - | - | - | 2,779,388 | - | - | - | (2,779,388) | - |
| Retirements | - | - | - | - | - | (545,388) | - | - | (545,388) |
| Balance, end of period | - | - | 2,908,301 | 7,884,693 | - | 1,194,698 | - | 2,203,344 | 14,191,036 |
| Culture and Recreation | | | | | | | | | |
| Balance, beginning of period | 19,389,933 | 6,074,014 | 4,643,236 | 1,088,457 | - | 3,055,009 | 97,835 | - | 34,348,484 |
| Additions | 413,567 | 143,992 | 192,682 | 38,068 | - | 255,229 | 203,038 | - | 1,246,576 |
| Transfers | - | - | - | - | - | - | - | - | - |
| Retirements | - | - | - | - | - | (676,370) | - | - | (676,370) |
| Balance, end of period | 19,803,500 | 6,218,006 | 4,835,918 | 1,126,525 | - | 2,633,868 | 300,873 | - | 34,918,690 |
| Total balance, end of period | \$ 37,927,831 | \$ 6,408,252 | \$180,841,154 | \$ 30,967,058 | \$ 3,274,796 | \$ 25,802,603 | \$ 149,366,583 | \$ 10,984,041 | \$ 445,572,318 |

See independent auditor's report.

Statistical Section

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

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

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

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

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

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

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



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

(accrual basis of accounting)

| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|-----------------------|-----------------------|-----------------------|
| Governmental activities | | | |
| Invested in capital assets, net of related debt | \$ 178,679,304 | \$ 182,232,470 | \$ 184,195,898 |
| Restricted | | | |
| Capital projects | - | - | 19,592 |
| Debt service | 13,219,284 | 15,967,699 | 14,455,814 |
| Public safety | 20,277,371 | 16,661,637 | 15,233,858 |
| Other purposes | 42,428,553 | 39,939,834 | 42,108,398 |
| Unrestricted | 14,886,533 | 8,785,161 | (7,307,356) |
| Total governmental activities net assets | <u>\$ 269,491,045</u> | <u>\$ 263,586,801</u> | <u>\$ 248,706,204</u> |
| Business-type activities | | | |
| Invested in capital assets, net of related debt | \$ 7,756,628 | \$ 7,532,255 | \$ 7,247,979 |
| Restricted | | | |
| Debt service | 53,575 | 51,200 | - |
| Unrestricted | 8,657,226 | 8,329,439 | 8,525,601 |
| Total business-type activities net assets | <u>\$ 16,467,429</u> | <u>\$ 15,912,894</u> | <u>\$ 15,773,580</u> |
| Total primary government net assets | <u>\$ 285,958,474</u> | <u>\$ 279,499,695</u> | <u>\$ 264,479,784</u> |
| Primary Government | | | |
| Invested in capital assets, net of related debt | \$ 186,435,932 | \$ 189,764,725 | \$ 191,443,877 |
| Restricted | 75,978,783 | 72,620,370 | 71,817,662 |
| Unrestricted | 23,543,759 | 17,114,600 | 1,218,245 |
| Total primary government net assets | <u>\$ 285,958,474</u> | <u>\$ 279,499,695</u> | <u>\$ 264,479,784</u> |

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

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

(accrual basis of accounting)

| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|-----------------------|-----------------------|-----------------------|
| Expenses | | | |
| Governmental activities: | | | |
| General government | \$ 17,453,405 | \$ 18,739,470 | \$ 16,303,780 |
| Public safety | 57,533,271 | 68,179,352 | 68,142,980 |
| Highway and streets | 14,073,413 | 17,835,594 | 19,850,536 |
| Health and welfare | 16,908,841 | 18,738,702 | 21,706,141 |
| Judicial | 13,784,888 | 15,155,921 | 17,888,697 |
| Culture and recreation | 4,338,552 | 4,808,203 | 5,426,727 |
| Interest on long term liabilities | 7,747,506 | 7,467,358 | 7,077,628 |
| Total governmental activities expenses | <u>131,839,876</u> | <u>150,924,600</u> | <u>156,396,489</u> |
| Business-type activities: | | | |
| Nursing home | 14,099,265 | 15,073,563 | 15,761,864 |
| Animal services | 2,054,740 | 2,064,387 | 2,250,079 |
| Golf course | 2,043,140 | 2,128,895 | 1,927,535 |
| Total business-type activities | <u>18,197,145</u> | <u>19,266,845</u> | <u>19,939,478</u> |
| Total primary government expenses | <u>\$ 150,037,021</u> | <u>\$ 170,191,445</u> | <u>\$ 176,335,967</u> |
| Program Revenues | | | |
| Governmental activities: | | | |
| Charges for services: | | | |
| General government | \$ 14,132,318 | \$ 13,194,444 | \$ 13,127,463 |
| Public safety | 4,317,596 | 5,117,128 | 5,614,364 |
| Highway and streets | 8,885,951 | 7,177,437 | 6,018,281 |
| Health and welfare | 1,568,764 | 1,552,157 | 1,512,599 |
| Judicial | 2,870,683 | 2,717,961 | 2,799,692 |
| Culture and recreation | 386,678 | 643,057 | 519,134 |
| Operating grants and contributions | 11,032,653 | 12,241,196 | 12,353,528 |
| Capital grants and contributions | 594,066 | 2,309,171 | 6,431,481 |
| Total governmental activities program revenues | <u>43,788,709</u> | <u>44,952,551</u> | <u>48,376,542</u> |
| Business-type activities: | | | |
| Charges for services: | | | |
| Nursing home | 11,997,437 | 11,599,296 | 12,379,735 |
| Animal Services | 1,880,469 | 2,166,162 | 2,524,155 |
| Golf Course | 1,854,000 | 1,765,917 | 1,733,708 |
| Total business-type activities program revenues | <u>15,731,906</u> | <u>15,531,375</u> | <u>16,637,598</u> |
| Total primary government revenues | <u>\$ 59,520,615</u> | <u>\$ 60,483,926</u> | <u>\$ 65,014,140</u> |
| | (Continued) | (Continued) | (Continued) |

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

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

(accrual basis of accounting)

| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|------------------------|-------------------------|-------------------------|
| Net (Expense)/Revenue | | | |
| Governmental activities | \$ (88,051,167) | \$ (105,972,049) | \$ (108,019,947) |
| Business-type activities | (2,465,239) | (3,735,470) | (3,301,880) |
| Total primary government net expense | <u>\$ (90,516,406)</u> | <u>\$ (109,707,519)</u> | <u>\$ (111,321,827)</u> |
| General Revenues and Other Changes in Net Assets | | | |
| Governmental activities: | | | |
| Taxes: | | | |
| Property taxes | \$ 36,205,099 | \$ 38,238,078 | \$ 40,094,867 |
| Sales taxes | 1,234,410 | 1,127,725 | 987,676 |
| State income taxes | 5,407,065 | 5,868,899 | 4,894,822 |
| Quarter-cent sales tax | 8,526,460 | 8,242,841 | 6,836,561 |
| Public safety sales tax | 29,319,986 | 28,813,102 | 25,248,665 |
| Replacement taxes | 6,192,961 | 6,399,990 | 5,337,172 |
| Use tax | 808,433 | 986,901 | 788,214 |
| Other taxes | 6,208,919 | 6,611,323 | 6,369,042 |
| Miscellaneous | 2,680,190 | 4,785,300 | 4,160,561 |
| Interest income | 6,940,443 | 2,912,436 | 1,455,769 |
| Transfers | (3,091,625) | (3,060,000) | (3,034,000) |
| Total governmental activities | <u>100,432,341</u> | <u>100,926,595</u> | <u>93,139,349</u> |
| Business-type activities: | | | |
| Miscellaneous | 168,269 | 61,448 | 105,142 |
| Interest revenue | 114,504 | 59,487 | 23,424 |
| Transfers | 3,091,625 | 3,060,000 | 3,034,000 |
| Total business-type activities | <u>3,374,398</u> | <u>3,180,935</u> | <u>3,162,566</u> |
| Total primary government | <u>\$ 103,806,739</u> | <u>\$ 104,107,530</u> | <u>\$ 96,301,915</u> |
| Change in Net Assets | | | |
| Governmental activities | \$ 12,381,174 | \$ (5,045,454) | \$ (14,880,598) |
| Business-type activities | 909,159 | (554,535) | (139,314) |
| Total primary government | <u>\$ 13,290,333</u> | <u>\$ (5,599,989)</u> | <u>\$ (15,019,912)</u> |

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

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

(modified accrual basis of accounting)

| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|-----------------------|----------------------|----------------------|
| General Fund | | | |
| Reserved | \$ 447,550 | \$ 186,599 | \$ 101,869 |
| Unreserved | | | |
| Undesignated | 15,325,630 | 14,449,681 | 10,815,602 |
| Total General Fund | \$ 15,773,180 | \$ 14,636,280 | \$ 10,917,471 |
| All Other Governmental Funds | | | |
| Reserved | \$ 37,322,223 | \$ 33,559,508 | \$ 38,491,963 |
| Unreserved | | | |
| Special revenue funds | 43,168,182 | 42,097,752 | 39,307,699 |
| Debt service funds | - | - | (65,208) |
| Capital project funds | 19,553,740 | 12,187,087 | (140,943) |
| Total all other governmental funds | \$ 100,044,145 | \$ 87,844,347 | \$ 77,593,511 |

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

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

(modified accrual basis of accounting)

| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|---------------------|---------------------|---------------------|
| Revenues | | | |
| Taxes | \$ 75,783,888 | \$ 77,098,147 | \$ 73,955,983 |
| Intergovernmental | 35,678,286 | 36,210,313 | 40,056,706 |
| Charges for services | 24,962,050 | 22,971,935 | 22,239,473 |
| Fines and forfeitures | 1,226,659 | 1,277,407 | 1,339,338 |
| Licences and permits | 1,326,945 | 1,547,087 | 1,244,095 |
| Investment income | 6,940,442 | 2,912,436 | 1,455,769 |
| Miscellaneous | 3,044,892 | 4,784,679 | 4,250,560 |
| Total revenues | 148,963,162 | 146,802,004 | 144,541,924 |
| Expenditures | | | |
| Current: | | | |
| General government | 15,078,745 | 17,054,879 | 18,458,779 |
| Public safety | 54,696,874 | 62,720,274 | 58,226,550 |
| Highway and streets | 9,025,979 | 9,970,104 | 9,750,329 |
| Health and welfare | 16,955,963 | 18,516,135 | 18,131,987 |
| Judicial | 13,783,781 | 14,724,540 | 14,955,689 |
| Culture and recreation | 3,915,369 | 4,347,735 | 4,443,103 |
| Debt service: | | | |
| Principal | 7,019,345 | 7,799,671 | 7,920,000 |
| Interest | 6,173,058 | 7,381,026 | 7,037,247 |
| Capital outlays | 49,688,239 | 18,298,245 | 19,004,874 |
| Total expenditures | 176,337,353 | 160,812,609 | 157,928,558 |
| Excess of revenues over (under) expenditures | <u>(27,374,191)</u> | <u>(14,010,605)</u> | <u>(13,386,634)</u> |
| Other financing sources (uses) | | | |
| Proceeds from refunding bond | 18,765,000 | - | - |
| Payments to refunded debt escrow agent | (18,559,440) | - | (2,761,547) |
| Premium on refunding bond issue | 48,042 | - | - |
| Issuance of general obligation bond | 18,000,000 | 2,675,000 | 5,100,000 |
| Premium (discount) on bond issue | 311,021 | 784 | 131,729 |
| Capital lease | - | - | 1,138,929 |
| Transfers in | 22,661,999 | 17,268,841 | 15,815,781 |
| Transfers out | (25,839,624) | (20,378,841) | (18,899,781) |
| Total other financing sources (uses) | 15,386,998 | (434,216) | 525,111 |
| Net change in fund balances | (11,987,193) | (14,444,821) | (12,861,523) |
| Debt service as a percentage of noncapital expenditures | 11.48% | 11.59% | 11.66% |

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

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

| Last Ten Levy Years | Real Property | | | Railroad Property | | | Total | | |
|---------------------|------------------|------------------|--------------|-------------------|--------------|------------------|------------------|----------------|--------------|
| | Levy Year | Assessed Value | Estimated | Assessed Value | Estimated | Assessed Value | Estimated | Assessed Value | Estimated |
| | | | Actual Value | | Actual Value | | Actual Value | | Actual Value |
| 1999 | \$ 3,047,422,440 | \$ 9,143,181,638 | \$ 9,796,288 | \$ 3,265,106 | \$ 9,796,288 | \$ 3,050,687,546 | \$ 9,152,977,926 | 0.7932 | |
| 2000 | 3,142,162,043 | 9,427,428,872 | 8,563,987 | 2,854,377 | 8,563,987 | 3,145,016,420 | 9,435,992,859 | 0.7950 | |
| 2001 | 3,304,298,391 | 9,913,886,562 | 7,580,411 | 2,526,551 | 7,580,411 | 3,306,824,942 | 9,921,466,973 | 0.7981 | |
| 2002 | 3,465,760,502 | 10,397,281,506 | 7,660,602 | 2,553,534 | 7,660,602 | 3,468,314,036 | 10,404,942,108 | 0.7932 | |
| 2003 | 3,613,451,744 | 10,840,355,232 | 7,524,465 | 2,508,155 | 7,524,465 | 3,615,959,899 | 10,847,879,697 | 0.7923 | |
| 2004 | 3,701,997,841 | 11,105,993,523 | 6,381,906 | 2,127,302 | 6,381,906 | 3,704,125,143 | 11,112,375,429 | 0.7973 | |
| 2005 | 3,997,022,719 | 11,991,068,157 | 8,206,341 | 2,735,447 | 8,206,341 | 3,999,758,166 | 11,999,274,498 | 0.7900 | |
| 2006 | 4,285,628,594 | 12,856,885,782 | 9,389,526 | 3,129,842 | 9,389,526 | 4,288,758,436 | 12,866,275,308 | 0.7829 | |
| 2007 | 4,600,846,259 | 13,802,538,777 | 11,697,609 | 3,899,203 | 11,697,609 | 4,604,745,462 | 13,814,236,386 | 0.7704 | |
| 2008 | 4,823,871,476 | 14,471,614,428 | 15,409,485 | 5,136,495 | 15,409,485 | 4,829,007,971 | 14,487,023,913 | 0.7835 | |

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

| Year taxes are payable | 2007 | 2008 | 2009 |
|--------------------------------------|-----------------|-----------------|-----------------|
| County of Winnebago | | | |
| General | .2473 | .2500 | .3203 |
| Special Revenue | .5358 | .5204 | .4632 |
| City Rates | | | |
| City of Rockford | 2.2527 | 2.2026 | 2.2085 |
| City of South Beloit | .9358 | .8745 | .8554 |
| Community College Rates | .4660 - .5422 | .4410 - .5484 | .4578 - .5454 |
| Village Rates | .2274 - .8124 | .2268 - .7895 | .2239 - .7928 |
| Forest Preserve Rate | 0.0951 | 0.0905 | 0.0859 |
| Fire District Rates | .2806 - .7239 | .0547 - .7210 | .0556 - .7306 |
| Grade School Rates | 2.7334 - 3.3725 | 2.6899 - 3.4077 | 2.7060 - 3.4022 |
| High School Rate | 2.3711 | 2.2614 | 2.2378 |
| Library District Rates | .1501 - .3156 | .1488 - .3147 | .1491 - .3233 |
| Multi-Township District Rates | .0366 - .0529 | .0360 - .0497 | .0311 - .0462 |
| Park District Rates | .1107 - .7360 | .1082 - .7198 | .1088 - .7319 |
| Road District Rates | .0358 - .3163 | .0346 - .3136 | .0344 - .3079 |
| Sanitary District Rates | .0365 - .1237 | .0359 - .1221 | .0339 - .1243 |
| Special District Rate | .0411 | .0323 | .0306 |
| Street Light District Rate | .4766 | .5103 | .5063 |
| Township Rates | .0824 - .4521 | .0810 - .4424 | .0788 - .4302 |
| School District Rates | 4.9116 - 6.4822 | 4.7104 - 6.4206 | 4.9369 - 6.4252 |
| Greater Rockford Airport | 0.0893 | .0884 | .0890 |

Source: Winnebago County Clerk's Office

Note: Data prior to 2006 is not available

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

| <i>Taxpayer</i> | <i>2009 Assessed Valuation</i> | <i>Rank</i> | <i>Percentage of Total Assessed Valuation</i> | <i>2000 Assessed Valuation</i> | <i>Rank</i> | <i>Percentage of Total Assessed Valuation</i> |
|----------------------------|--|-------------|---|--|-------------|---|
| CBL/ Cherryvale LLC | \$ 16,804,933 | 1 | 0.35% | - | - | - |
| Lowes Home Centers Inc. | 15,521,346 | 2 | 0.32% | - | - | - |
| Greater Rockford Airport | 13,077,526 | 3 | 0.27% | 6,672,834 | 5 | 0.21% |
| Beloit Memorial Hospital | 12,060,526 | 4 | 0.25% | - | - | - |
| Two Star Property | 6,119,493 | 5 | 0.13% | - | - | - |
| Petry Family Trust | 6,000,454 | 6 | 0.12% | - | - | - |
| Menards Inc. | 5,636,843 | 7 | 0.12% | - | - | - |
| Simon Property Group | 5,320,802 | 8 | 0.11% | 6,362,499 | 6 | 0.20% |
| MB Rockford State LLC | 4,695,778 | 9 | 0.10% | - | - | - |
| Wal-Mart Stores, Inc. | 4,672,928 | 10 | 0.10% | - | - | - |
| C.V. Investments | - | - | - | 12,908,788 | 1 | 0.41% |
| Hamilton Sundstrand Corp. | - | - | - | 12,642,981 | 2 | 0.40% |
| LaSalle Bank | - | - | - | 10,460,381 | 3 | 0.33% |
| Schnuck Markets Inc | - | - | - | 6,906,489 | 4 | 0.22% |
| Sunil Puri | - | - | - | 5,444,904 | 7 | 0.18% |
| United Parcel Service Inc. | - | - | - | 5,253,414 | 8 | 0.17% |
| Commonwealth Edison | - | - | - | 5,152,268 | 9 | 0.16% |
| Fairhaven Christian Home | - | - | - | 5,115,490 | 10 | 0.16% |
| | \$ 89,910,629 | | 1.87% | \$ 76,920,048 | | 2.44% |

Source: Winnebago County Clerk's Office

Note: The above figures for 2009 represent the Assessed Valuation related to the 2008 tax levy paid in 2009

County of Winnebago, Illinois
Property Tax Levies and Collections

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

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

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

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

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

Information prior to 2006 is not immediately available.

County of Winnebago, Illinois
Ratios of Outstanding Debt By Type

| Fiscal Year | Last Ten Fiscal Years | | | | | | | | | | |
|-------------|-------------------------|------------------------|------------------|---------------------------|---------|------------------------|--------------------------|--------------------------------|-------------------------|----------------------------------|---|
| | Governmental Activities | | | | | Business - Type | | | | | |
| | General Bonded Debt | Alternate Revenue Debt | Installment Note | Short - Term Debt Payable | Leases | Alternate Revenue Debt | Total Primary Government | Percentage of Personal Income* | Total Debt Per Capita * | General Bonded Debt Per Capita * | Percentage of General Bonded Debt to Estimated Actual Value |
| 2000 | 5,575,233 | 20,451,352 | 101,003 | - | - | 365,000 | 26,492,588 | 0.351% | 104.75 | 22.04 | 0.06% |
| 2001 | 5,325,233 | 19,031,679 | 550,471 | - | - | 335,000 | 25,242,383 | 0.339% | 90.66 | 21.06 | 0.06% |
| 2002 | 8,214,383 | 19,023,571 | - | - | - | 300,000 | 27,537,954 | 0.362% | 98.91 | 29.50 | 0.08% |
| 2003 | 7,495,233 | 12,545,000 | - | - | - | 1,165,000 | 21,205,233 | 0.269% | 76.16 | 26.92 | 0.07% |
| 2004 | 7,389,383 | 41,242,433 | - | 2,500,000 | - | 1,125,000 | 52,256,816 | 0.652% | 187.69 | 26.54 | 0.07% |
| 2005 | 7,563,871 | 95,298,555 | 870,835 | - | - | 865,000 | 104,598,261 | 1.260% | 375.69 | 27.17 | 0.07% |
| 2006 | 7,795,254 | 150,650,646 | 800,865 | - | - | 605,000 | 159,851,765 | 1.824% | 574.14 | 28.00 | 0.06% |
| 2007 | 17,457,061 | 154,153,348 | 393,485 | - | - | 335,000 | 172,338,894 | 1.850% | 618.99 | 62.70 | 0.14% |
| 2008 | 19,474,063 | 147,201,291 | 61,688 | - | - | 50,000 | 166,787,042 | *** | 599.05 | 69.95 | 0.14% |
| 2009 | 15,927,428 | 145,289,091 | - | - | 971,940 | - | 162,188,459 | *** | 582.54 | 57.21 | 0.11% |

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

*** Personal income not available

County of Winnebago, Illinois
Legal Debt Margin Information

September 30, 2009

| | <i>County of Winnebago</i> |
|--|--------------------------------|
| Adjusted Equalized Assessed Value - 2008 | \$ 4,757,194,570 |
| Debt limit | 2.88% |
| Statutory limit | 137,007,204 |
| General long-term debt | 161,216,519 |
| Bonded debt excluded from long-term debt | (145,289,091) |
| Total net debt applicable to debt limit | 15,927,428 |
| Legal debt margin | 121,079,776 |
| Total net debt applicable to the limit as a percentage of debt limit | 11.63% |

County of Winnebago, Illinois
Demographic Statistics

Last Ten Calendar Years

| <i>Year</i> | (1) Population | (2) Personal Income <i>(thousands of dollars)</i> | Per Capita Personal Income | (3) Unemployment Rate |
|-------------|-------------------|--|-------------------------------------|-----------------------------|
| 1999 | 252,913 | 7,197,788 | 28,460 | 4.2 |
| 2000 | 252,913 | 7,543,706 | 29,827 | 4.8 |
| 2001 | 278,418 | 7,436,265 | 26,709 | 7.0 |
| 2002 | 278,418 | 7,610,535 | 27,335 | 7.4 |
| 2003 | 278,418 | 7,873,879 | 28,281 | 8.6 |
| 2004 | 278,418 | 7,938,753 | 28,514 | 6.4 |
| 2005 | 278,418 | 8,301,175 | 29,816 | 5.7 |
| 2006 | 278,418 | 8,764,315 | 29,902 | 4.5 |
| 2007 | 278,418 | 9,316,178 | 31,261 | 5.7 |
| 2008 | 278,418 | * | * | 8.9 |
| 2009 | 278,418 | * | * | 15.5 |

(1) The Official 1990 Census figure was used for 1994 - 2000.
The Official 2000 Census figure was used for 2001 - 2009.

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

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

County of Winnebago, Illinois
Principal Employers
Last Three Years

Current Year

| <i>Employer</i> | <i>2009</i> | | | <i>2008</i> | | | <i>2007</i> | | |
|----------------------------------|------------------|-------------|--|------------------|-------------|--|------------------|-------------|--|
| | <i>Employees</i> | <i>Rank</i> | <i>Percentage of Total County Employment</i> | <i>Employees</i> | <i>Rank</i> | <i>Percentage of Total County Employment</i> | <i>Employees</i> | <i>Rank</i> | <i>Percentage of Total County Employment</i> |
| Rockford School District 205 (1) | 4,800 | 1 | - | 4,800 | 1 | 3.53% | 4,800 | 1 | 3.17% |
| Swedish American Health System | 2,600 | 2 | - | 2,600 | 2 | 1.91% | 2,600 | 3 | 1.72% |
| Rockford Memorial Hospital | 2,500 | 3 | - | 2,500 | 3 | 1.84% | 2,600 | 2 | 1.72% |
| Hamilton Sundstrand | 2,200 | 4 | - | 2,200 | 4 | 1.62% | 2,200 | 4 | 1.45% |
| OSF Saint Anthony Medical Center | 2,000 | 5 | - | 2,000 | 5 | 1.47% | 2,000 | 6 | 1.32% |
| United Parcel Service | 2,000 | 6 | - | 2,000 | 6 | 1.47% | 2,000 | 5 | 1.32% |
| Rockford Park District | 1,692 | 7 | - | 1,692 | 7 | 1.24% | 1,525 | 9 | 1.01% |
| Amcore Financial | 1,600 | 8 | - | 1,600 | 8 | 1.18% | 1,600 | 8 | 1.06% |
| County of Winnebago | 1,512 | 9 | - | 1,566 | 9 | 1.15% | 1,772 | 7 | 1.17% |
| Woodward Governor Company | 1,200 | 10 | - | 1,200 | 10 | 0.88% | | | |
| City of Rockford | | | | | | | 1,000 | 10 | 0.66% |
| Cadbury Adams U.S.A. LLC | | | | | | | 1,000 | 10 | 0.58% |
| | 22,104 | | - | 22,158 | | 16.29% | 23,097 | | 15.18% |

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

(1) Includes full and part time employees

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

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

| <i>Function/Program</i> | Full-time Equivalent Employees at September 30 | | |
|-------------------------|--|-------------|-------------|
| | <u>2007</u> | <u>2008</u> | <u>2009</u> |
| General Government | 188 | 165 | 187 |
| Public Safety | 625 | 576 | 511 |
| Highways and Streets | 61 | 59 | 58 |
| Health and Welfare | 505 | 431 | 413 |
| Judicial | 303 | 288 | 298 |
| Culture and Recreation | 90 | 47 | 45 |
| Total | 1,772 | 1,566 | 1,512 |

Source: Winnebago County Finance Office

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

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

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

| <u>Function/Program</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|-------------|-------------|-------------|
| Public Safety | n/a | n/a | n/a |
| Highways and Streets | | | |
| Miles of maintained county roads | 294.73 | 306 | 306 |
| Health and Welfare | | | |
| Total number of Nursing Home inpatient days | 87,535 | 84,890 | 86,302 |
| Judicial | | | |
| Total number of cases filed | 106,186 | 103,534 | 98,596 |
| Culture and Recreation | | | |
| Forest Preserve acreage | 9,400 | 9,575 | 9,570 |
| Forest Preserve parks | 37 | 40 | 41 |
| Golf courses | 3 | 3 | 3 |

Source: Individual County Departments

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

County of Winnebago, Illinois
 Capital Assets Statistics by Function
 Last Three Years

| <u>Function/Program</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---------------------------------------|-------------|-------------|-------------|
| Public Safety | n/a | n/a | n/a |
| Highways and Streets | | | |
| Miles of maintained county roads | 294.73 | 306 | 306 |
| Number of county road traffic signals | 47 | 51 | 55 |
| Number of county road bridges | 98 | 94 | 87 |
| Health and Welfare | | | |
| Number of nursing home beds | 304 | 304 | 304 |
| Licensed bed days during fiscal year | 110,960 | 111,264 | 110,960 |
| Judicial | n/a | n/a | n/a |
| Culture and Recreation | | | |
| Forest Preserve acreage | 9,400 | 9,575 | 9,570 |
| Golf courses | 3 | 3 | 3 |

Source: Individual County Departments

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

County of Winnebago, Illinois
Miscellaneous Statistics

September 30, 2009

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.

