

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2011

Prepared by

Winnebago County Finance Office

Mark D. Olson, CPA

Director of Finance

County of Winnebago, Illinois

Table of Contents

INTRODUCTORY SECTION	Page(s)
Letter of Transmittal - Director of Finance	I-IV
Organizational Chart	V
Principal Officials - County of Winnebago, Illinois	VI
Certificate of Achievement for Excellence in Financial Reporting	VII
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Management's Discussion and Analysis	MD&A 1-13
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	3
Statement of Activities	4
Fund Financial Statements:	
Balance Sheet - Governmental Funds	5
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Assets	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Balance Sheet - Proprietary Funds	9
Statement of Revenues, Expenses, and Changes in Net Assets - Proprietary Funds	10

County of Winnebago, Illinois

Table of Contents

FINANCIAL SECTION, CONTINUED

Statement of Cash Flows - Proprietary Funds	11-12
Statement of Fiduciary Net Assets	13
Notes to Financial Statements	14-51
Required Supplementary Information:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund	52-53
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Funds - Public Safety Sales Tax Fund	54
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Major Funds - Illinois Municipal Retirement Fund	55
Illinois Municipal Retirement Fund	
Analysis of Funding Progress	56
Employer Contributions	57
Other Post-Employment Benefit Plan	
Analysis of Funding Progress	58
Employer Contributions	59
Notes to Required Supplementary Information	60-62
Combining and Individual Fund Financial Statements and Schedules:	
Nonmajor Governmental Funds Combining Statements:	
Combining Balance Sheet	63
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	64
Schedule of Appropriations and Expenditures by Function and Object Class - Budget and Actual - General Fund	65-68
Special Revenue Funds:	
Combining Balance Sheet - Nonmajor Special Revenue Funds	69-74

County of Winnebago, Illinois

Table of Contents

Special Revenue Funds (Continued):

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Special Revenue Funds	75-80
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
Document Storage Fee Fund	81
Treasurer's Delinquent Tax Fee Fund	82
Vital Records Fee Fund	83
Recorder's Document Fee Fund	84
Court Automation Fee Fund	85
Court Security Fee Fund	86
Victim Impact Panel Fee Fund	87
Maintenance and Child Support Collection Fund	88
Children's Waiting Room Fund	89
Rental Housing Fee Fund	90
9-1-1 Operations Fund	91
Probation Services Fee Fund	92
Neutral Site Custody Exchange Fund	93
Public Health Grants Fund	94
Public Health Fund	95
County Detention Home Fund	96
Geographic Information System Operations Fund	97
Geographic Information System Fund	98
Historical Museum Fund	99
Children's Advocacy Project Fund	100
County Bridge and Improvement Fund	101
Federal Matching Aid Fund	102
Motor Fuel Tax Fund	103
Toll Bridge Operations Fund	104
Veterans' Assistance Fund	105
Employer Social Security Fund	106

County of Winnebago, Illinois

Table of Contents

Special Revenue Funds (Continued):

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

Tort Liability Fund	107
Sheriff's Department Grants Fund	108
State's Attorney Grants Fund	109
Court Services Grants Fund	110
Community Development Grants Fund	111
Law Library Fund	112
Civil Union and Marriage Fund	113
County Highway Fund	114

Debt Service Funds:

Combining Balance Sheet - Nonmajor Debt Service Funds	115-117
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Debt Service Funds	118-121

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

1997 Toll Bridge Refinancing Bond Fund	122
1999A Motor Fuel Tax Bond Fund	123
1999B Federal Matching Aid Bond Fund	124
Geographic Information System Bond Fund	125
2002 Alternative Revenue Bond Fund	126
2003A Public Safety Sales Tax Bond Fund	127
2003B General Obligation Refunding Bond Fund	128
2003D State Income Tax Bond Fund	129
2004A Federal Aid Matching Bond Fund	130
2004B Motor Fuel Tax Bond Fund	131
2004D Landline Surcharge Bond Fund	132
2005A 1% Public Safety Sales Tax Bond Fund	133
2005C Capital Improvements Bond Fund	134

County of Winnebago, Illinois

Table of Contents

Debt Service Funds (continued):

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

2006A Public Safety Sales Tax Bond Fund	135
2006B Federal Aid Matching Tax Bond Fund	136
2006B Motor Fuel Tax Bond Fund	137
2007A Federal Aid Matching Bond Fund	138
2007B Motor Fuel Tax Bond Fund	139
2006D Debt Certificates Bond Fund	140
2006E Refunding Alternate Revenue Bond Fund	141
Court and Case Management Fund	142
2008A Debt Certificates	143
2010A Tort Bond Fund	144
2010 Debt Certificate Fund	145
2011B General Obligation Refunding Bond Fund	146

Capital Projects Funds:

Combining Balance Sheet - Nonmajor Capital Projects Funds	147-148
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Capital Projects Funds	149
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:	
Host Fee Fund	150
2006D Debt Certificates Project Fund	151
East Riverside Boulevard Fund	152
Court and Case Management Project Fund	153
2008 Siren Project Fund	154
2010C Bond Project Fund	155

County of Winnebago, Illinois

Table of Contents

Enterprise Funds:

Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual - Major Funds:

River Bluff Nursing Home Fund	156
Animal Services Fund	157
555 North Court Operation Fund	158

Internal Service Funds:

Combining Statement of Net Assets	159
Combining Statement of Revenues, Expenses, and Changes in Net Assets	160
Combining Statement of Cash Flows	161
Schedule of Revenues, Expenses, and Changes in Net Assets - Budget and Actual:	
Central Services Fund	162-163
Health Insurance Fund	164

Fiduciary Funds - Agency Funds -

Combining Schedule of Changes In Assets and Liabilities	165-168
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Capital Assets:

Capital Assets Used in the Operation of Governmental Funds:

Comparative Schedule of Capital Assets by Source	169
Schedule by Function and Activity and Changes by Function and Activity	170

County of Winnebago, Illinois

Table of Contents

STATISTICAL SECTION - UNAUDITED:

Government-wide Information:

Net Assets by Component - Last Six Fiscal Years	171
Changes in Net Assets - Last Six Fiscal Years	172-173
Fund Balances, Governmental Funds - Last Six Fiscal Years	174
Changes in Fund Balances, Governmental Funds - Last Six Fiscal Years	175
Assessed and Estimated Actual Value of Taxable Property - Last Ten Levy Years	176
Direct and Overlapping Property Tax Rates - Last Six Levy Years	177
Principal Property Tax Payers - Current Year and Nine Years Ago	178
Property Tax Levies and Collections	179
Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	180
Legal Debt Margin Information	181
Demographic Statistics - Last Ten Calendar Years	182
Principal Employers - Last Three Years	183
Full-time Equivalent County Government Employees by Function - Last Six Years	184
Operating Indicators by Function - Last Five Years	185-187
Capital Indicators by Function - Last Five Years	188
Miscellaneous Statistics	189



Introductory Section





COUNTY OF WINNEBAGO

FINANCE DEPARTMENT

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404 Elm Street, Room 520
Rockford, Illinois 61101

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Director of Finance
Phone (815) 319-4057
Fax (815) 319-4051

March 26, 2012

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, 2011. 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 MD&A-1 - MD&A-13 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.

2012 Economic Condition and Outlook

SUMMARY OF LOCAL ECONOMY

The County of Winnebago is situated in the North Central part of Illinois, and is bounded by the southern border of Wisconsin. The economic condition for the area has started to improve over previous levels. Local unemployment has been reduced but is still at an unacceptable level. Commercial and manufacturing development has improved due to expansion at manufacturing plants and development outside of Rockford. Single-family housing starts have been dismal due to credit availability and the impact of foreclosures on the real estate market.

DATA REGARDING MAJOR INDUSTRIES AFFECTING THE LOCAL ECONOMY

The economic downturn has impacted many businesses in the area. Fortunately, the Belvidere Chrysler Plant, which is located adjacent to Winnebago County, is expanding. A 638,000 square foot body shop addition to the Plant will be completed in early 2012. Chrysler announced in February 2012 plans to build the new Dodge Dart at the new plant and add 1,800 employees to the workforce. Three shifts will be working once the new employees are added. This expansion will have a positive impact on Winnebago County. 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 County is involved in creating a water district to assist in the marketability of the industrial park. The three area hospitals and supporting facilities continue to expand to not only serve County residents, but also residents from neighboring Counties. Swedish American Hospital and the University of Wisconsin, Madison are building a new Regional Cancer Center. Advanced medical technology and procedures are available to the patients rather than having to travel out of State.

The County has been involved in promoting alternative energy through a number of projects. The Freedom Field Project, which created a Regional Alternative Energy Center of Excellence, opened in September 2010.

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. The State of Illinois will start to improve Route 173 in summer 2012 to add lanes, which will allow additional development.

ONGOING AND FUTURE PROJECTS

The County's financial position has improved significantly over the previous year. The main operating fund, the General Fund, reflected an increase \$1,400,000 in fund balance. This increase was due to increases in Replacement Taxes, Sales Taxes, Intergovernmental Revenues and Other Revenues. The 1% Public Safety Sales Tax Fund experienced an increase in Fund Balance of \$605,000. This was due to an increase in revenues and a reduction in Personnel expenses. Expenditures were kept in line due to reduced health insurance expenses and utilities.

Fiscal Year 2012 will continue to be a challenge due to the economy.

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

The County has been very active in the various economic organizations and on individual projects. The County receives a "Host Fee" from a local landfill, which provides upwards of \$3.0 million in revenue annually. The County continues to utilize those dollars for economic development projects, renewable energy projects, environmental projects, and enhancing manufacturing in the area through training.

The main focus of the Criminal Justice Departments this year has been the refinement of the Court and Case Management System. The new system went live in November 2010. The system is fully integrated and will create efficiencies in the Courtroom, the individual Criminal Justice offices, and the Police agencies. The Departments will continue to enhance the information that will be available from the system. Another focus of the County Board Chairman has been to push the collection of overdue fees and fines monies ordered through the Courts for not only the County, but the other municipalities within the County. A new collections firm has been hired to become more aggressive in this area. Anticipated revenues from this source will be used to fund additional positions in the Criminal Justice System to assist in expediting cases through the Courts, which will reduce jail population, and to assist the Sheriff in adding personnel for Crime and Drug initiatives.

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, 2010. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

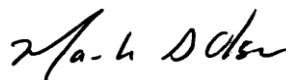
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States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

A Certificate of Achievement is valid for a period of one year only. The County of Winnebago has received a Certificate of Achievement for twenty-one years (fiscal years ended 1988 - 2003 and 2005-2010). 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,

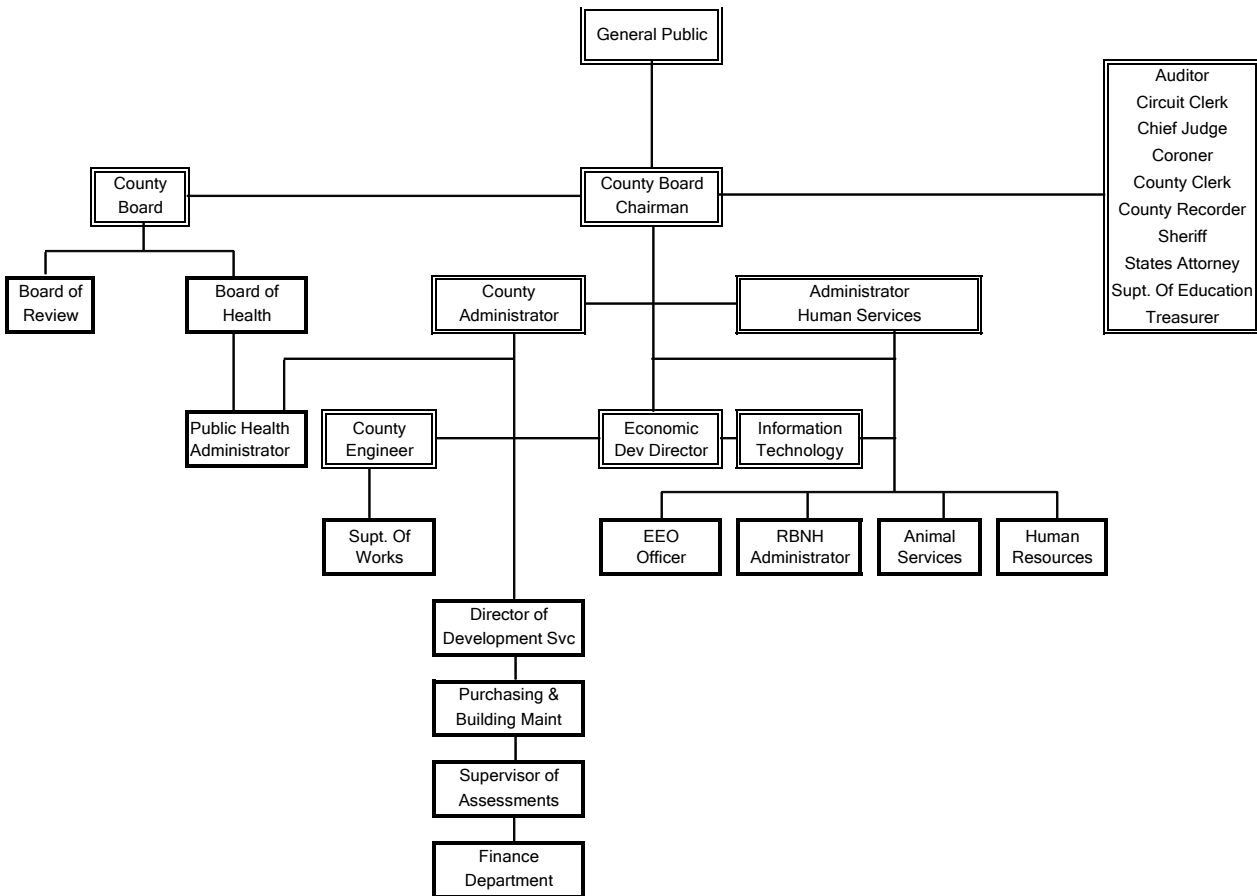


Mark D. Olson, CPA
Director of Finance

County of Winnebago, Illinois

Organizational Chart

September 30, 2011



County of Winnebago, Illinois
Principal Officials
September 30, 2011

County Board Members

Isidro Barrios
Ted Biondo
John Cabello
George Anne Duckett
John Ekberg
Dave Fiduccia
Frank Gambino
Angie Goral
John Guevara
Pearl Hawks
Joe Hoffman
Kevin Horstman
Gary Jury
Bob Kinnison

Kyle Logan
Kay Mullins
Wendy Owano
Marc Gasparini
Dianne Parvin
Rick Pollack
Dorothy Redd
Steve Schultz
Lynne Strathman
John Sweeney
Dave Tassoni
Jim Webster
Fred Wescott
L.C. Wilson

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
Thomas Walsh, Supervisor of Assessments
Pamela Gentner, Nursing Home Administrator

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, 2010

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.



Linda C. Dandison

President

Jeffrey R. Enev

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, 2011, 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, 2011, 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.

The County adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions during the year ended September 30, 2011. The statement changed the classifications of governmental fund balances and clarified the definitions of existing fund types. The adoption of this statement decreased beginning fund balance by \$ 86,953 as the River Bluff Nursing Home Operations Fund is now presented as part of the River Bluff Nursing Home Fund because it did not meet the definition of a special revenue fund under GASB Statement No. 54.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2012, 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 fund financial statements and schedules and the supplementary financial information, and statistical section, 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 fund financial statements and schedules and supplementary financial information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The information in the introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Sitnick LLP

Rockford, Illinois
March 26, 2012

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

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, 2011. 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, 2011, by \$236.6 million. Of this amount, \$16.9 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental type activities increased 1% and the business type activities increased 54.7%, respectively.
- The general revenues of governmental activities decreased \$8.6 million or 8.8% over the amount reported in 2010. Program revenues were down \$.8 million or 1.7%. During the same period governmental activities expenses decreased \$5.0 million or 3.5%.
- As of September 30, 2011, the County's governmental funds reported a combined ending fund balance of \$79.4 million, a decrease of \$779 thousand in comparison with the prior year. Approximately \$11.4 million is unassigned and available for spending at the government's discretion.
- At the end of the current fiscal year unassigned fund balance for the General Fund was \$11.9 million or 26.7% of total General Fund expenditures. In comparison, the prior year unassigned/unreserved fund balance was \$10.2 million or 19.0% 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, 2011

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 3-4 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 seventy-two governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Public Safety Sales Tax Fund, and the Illinois Municipal Retirement 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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

governmental funds is provided in the form of combining statements elsewhere in this report.

The County has adopted an annual appropriated budget for all of its governmental funds except the Drug Enforcement Fund, Coroner Fee Fund, Probation Grants Fund, Public Defender Grants Fund, Circuit Court Grants Fund, and 2006C Motor Fuel Tax 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 5-8 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 9-12 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 13 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, 2011

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 \$236.6 million at the close of the most recent fiscal year. Net assets increased \$9.6 million from \$227.1 million to \$236.6 million or 4.2% from the prior year.

Approximately 69.6% 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)						
	as restated		as restated		as restated	
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Current and other assets	132,834	\$ 133,303	\$ 18,059	\$ 13,385	\$ 150,893	\$ 146,688
Capital assets	303,358	307,431	7,877	5,769	311,235	313,200
Total assets	<u>436,192</u>	<u>440,734</u>	<u>25,936</u>	<u>19,154</u>	<u>462,128</u>	<u>459,888</u>
Current liabilities	55,966	57,475	5,715	5,657	61,681	63,132
Noncurrent liabilities	162,741	168,559	1,077	1,124	163,818	169,683
Total liabilities	<u>218,707</u>	<u>226,034</u>	<u>6,792</u>	<u>6,781</u>	<u>225,499</u>	<u>232,815</u>
Net assets:						
Invested in capital assets, net of related debt	157,030	152,518	7,655	5,455	164,685	157,973
Restricted	55,071	70,659	-	-	55,071	70,659
Unrestricted	5,384	(8,477)	11,489	6,918	16,873	(1,559)
Total net assets	<u>\$ 217,485</u>	<u>\$ 214,700</u>	<u>\$ 19,144</u>	<u>\$ 12,373</u>	<u>\$ 236,629</u>	<u>\$ 227,073</u>

Net assets of the County's governmental activities increased by 1% (\$217.5 million compared to \$214.7 million - as 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, increased by 163.5% (\$5.4 million compared to -\$8.5 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 22.0% or \$15.6 million. The invested in capital assets, net of related debt category increased by \$4.5 million.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

Net assets of business-type activities increased by 54.7% in 2011. The County generally can only use these net assets to finance the continuing operations of River Bluff Nursing Home, Animal Services, and the operations of 555 North Court Street building. Business-type net assets increased due to the completion of the building located at 555 North Court Street accounted for as a contribution from a governmental fund and a significant one-time revenue item related to the River Bluff Nursing Home

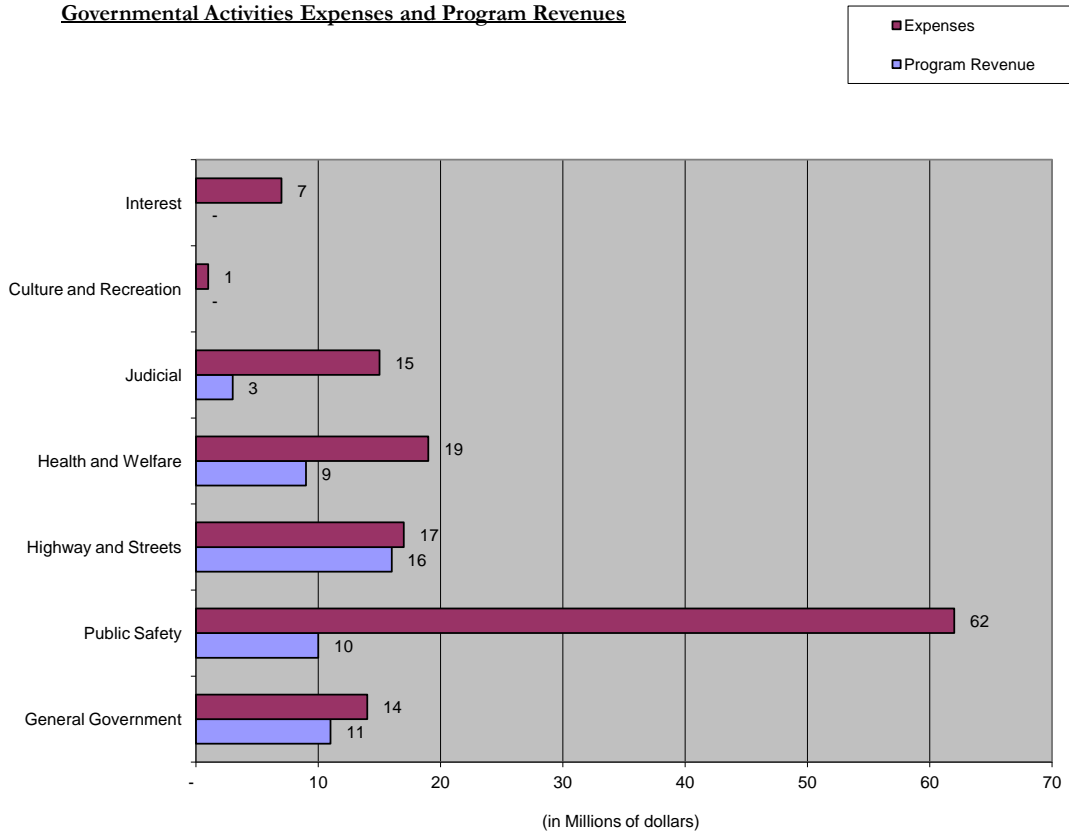
County of Winnebago Change in Net Assets (Expressed in Thousands of Dollars)						
	<i>as restated</i>		<i>as restated</i>		<i>as restated</i>	
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Revenues						
Program revenues:						
Fines, fees, charges for services	\$ 29,440	\$ 30,451	\$ 19,746	\$ 13,605	\$ 49,186	\$ 44,056
Operating grants and contributions	13,820	16,208	-	-	13,820	16,208
Capital grants and contributions	5,333	1,874	2,418	-	7,751	1,874
General revenues:						
Taxes	86,476	83,026	2,932	3,162	89,408	86,188
Miscellaneous	2,384	6,606	151	161	2,535	6,767
Unrestricted investment earnings	143	302	-	-	143	302
Total revenues	<u>137,596</u>	<u>138,467</u>	<u>25,247</u>	<u>16,928</u>	<u>162,843</u>	<u>155,395</u>
Expenses:						
Government activities:						
General government	14,031	18,455	-	-	14,031	18,455
Public safety	61,782	62,513	-	-	61,782	62,513
Highway and streets	17,274	17,386	-	-	17,274	17,386
Health and welfare	19,215	19,416	-	-	19,215	19,416
Judicial	14,952	15,507	-	-	14,952	15,507
Culture and recreation	800	(71)	-	-	800	(71)
Interest on long-term debt	7,038	6,813	-	-	7,038	6,813
Nursing home	-	-	15,588	15,766	15,588	15,766
Animal services	-	-	2,256	2,290	2,256	2,290
Golf course	-	-	-	-	-	-
Court Street activities	-	-	350	182	350	182
Total expenses	<u>135,092</u>	<u>140,019</u>	<u>18,194</u>	<u>18,238</u>	<u>153,286</u>	<u>158,257</u>
Increase (decrease) in net assets						
before transfers	2,504	(1,552)	7,053	(1,310)	9,557	(2,862)
Transfers	281	-	(281)	-	-	-
Net assets, October 1, as originally reported	214,700	248,706	12,372	15,774	227,072	264,480
Restatement	-	(32,454)	-	(2,092)	-	-
Net assets, October 1, as restated	<u>214,700</u>	<u>216,252</u>	<u>12,372</u>	<u>13,682</u>	<u>227,072</u>	<u>264,480</u>
Net assets, September 30	<u>\$ 217,485</u>	<u>\$ 214,700</u>	<u>\$ 19,144</u>	<u>\$ 12,372</u>	<u>\$ 236,629</u>	<u>\$ 261,618</u>

- **Governmental activities.** Governmental-type activities increased the County's total net assets by \$2.5 million, accounting for 26% of the increase 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.

County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2011

Governmental Activities Expenses and Program Revenues



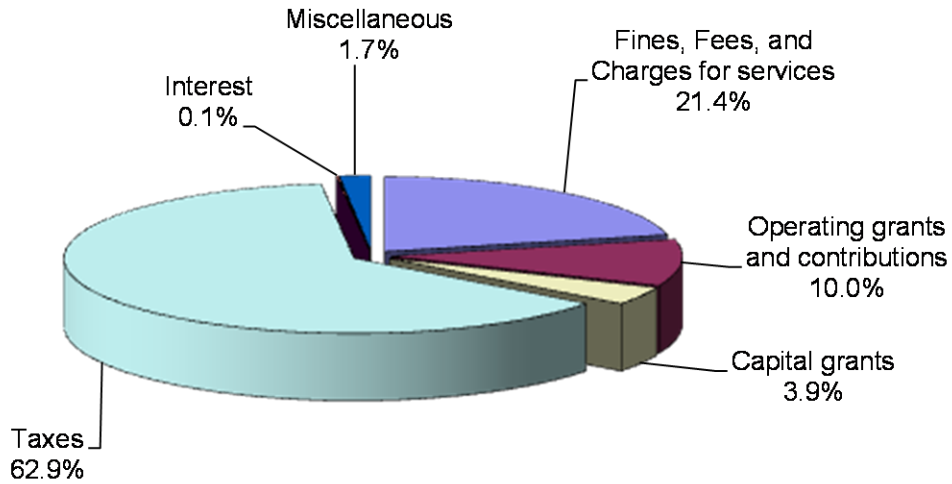
County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

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

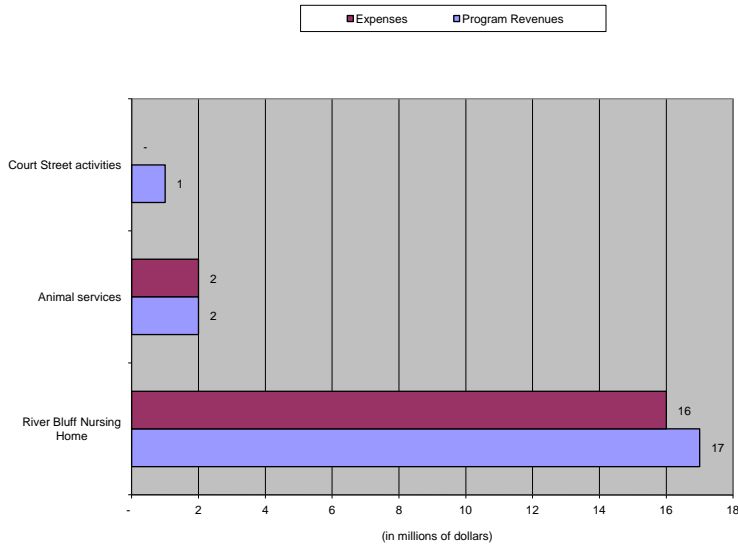
Governmental Activities Revenue by Source



County of Winnebago, Illinois Management's Discussion and Analysis September 30, 2011

Business-type activities. Business-type activities increased the County's net assets by \$7.0 million before transfers. The following chart compares program revenue to expenses by individual business-type activity for the current year. The Nursing Home, Animal Services and Court Street activities generated sufficient revenues to cover current expenses.

Business-type Activities Expenses and Program Revenues



County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2011

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2011 amounted to \$303.4 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 decrease in the County's capital assets for the current fiscal year was 1.3%.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Totals</i>	
	<i>as restated</i>		<i>as restated</i>		<i>as restated</i>	
	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>
Land	\$ 18.3	\$ 18.3	\$ 0.3	\$ 0.3	\$ 18.6	\$ 18.6
Buildings	211.7	209.1	14.1	9.9	225.8	219.0
Improvements	0.2	0.2	-	-	0.2	0.2
Equipment	26.0	20.8	2.0	1.8	28.0	22.6
Infrastructure	165.7	150.5	-	-	165.7	150.5
Construction-in-progress	3.0	16.9	-	0.4	3.0	17.3
Subtotal	424.9	415.8	16.4	12.4	441.3	428.2
Accumulated Depreciation	(121.5)	(108.4)	(8.5)	(8.0)	(130.0)	(116.4)
Totals	\$ 303.4	\$ 307.4	\$ 7.9	\$ 4.4	\$ 311.3	\$ 311.8

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

- Several road projects
- Remodel of the building located at 555 North Court Street
- Purchase of the former Federal Courthouse to be used as the Juvenile Justice Center

Additional information on the County's capital assets can be found in the notes to the basic financial statements pages 30-31, Note 4D.

Bonded Debt. At the end of the current fiscal year, The County had \$159.6 million in bonds outstanding versus \$168.7 million last year, an decrease of 5.4%, as shown in the table below.

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

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

	Governmental Activities		Business-type Activities		Totals	
	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010</i>
General obligation bonds	\$ 17,130	\$ 11,590	\$ -	\$ -	\$ 17,130	\$ 11,590
Alternate revenue bonds	139,567	154,026	-	-	139,567	154,026
Deferred amounts	2,891	3,084	-	-	2,891	3,084
Totals	\$ 159,588	\$ 168,700	\$ -	\$ -	\$ 159,588	\$ 168,700

During fiscal year 2011, the County issued \$5,955,000 in General Obligation Refunding bonds to refund a portion of the 2003E Public Safety Sales Tax Alternate Revenue Source Bonds.

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

Additional information on the County's bonded debt can be found in the notes to the basic financial statements pages 34-39, 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 \$11.9 million, an increase of \$1.4 million in comparison with the prior year. Total revenues increased \$1.8 million. Revenue from the State of Illinois income tax allotments and replacement taxes produced the majority of the increase. Total expenditures decreased \$.6 million. The reduction in expenditures was predominantly for personnel.

The Public Safety Sales Tax Fund reported an ending fund balance of \$16.3 million, an increase of \$.6 million in comparison with the prior year. Total revenues increased \$1.1 million, of which \$800,000 was revenue from the 1% Public Safety Sales Tax. Total expenditures increased \$1.3 million and transfers out decreased \$300,000 from the prior year.

As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$79.4 million, a decrease of \$.8 million in comparison with the prior year's restated balance. Approximately 14.3% of this total amount (\$11.4 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$12.9 million or 16.2%) is assigned

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

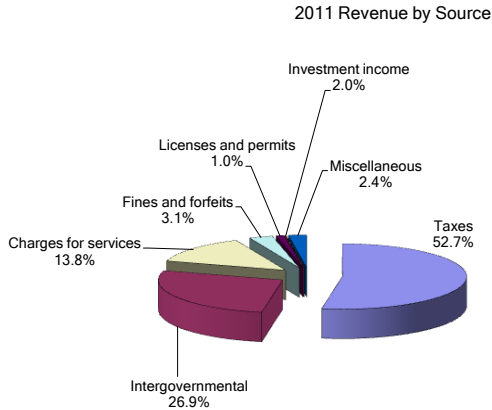
for public safety, capital projects, public health, and highways and streets. The remainder of fund balance (\$55.1 million) is restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$14.1 million), public safety (\$16.2 million), highways and streets (\$11.2 million) or is restricted for other purposes such as working cash, retirement, economic development (\$41.5 million).

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2011 and 2010.

(\$000 omitted)

Revenue by Source:

	<u>2011</u>	<u>2010</u>	<u>% change</u>
Taxes	\$ 69,975	\$ 71,122	-1.6%
Intergovernmental	35,798	37,664	-5.0%
Charges for services	18,365	21,882	-16.1%
Fines and forfeitures	4,064	1,424	185.4%
Licenses and permits	1,369	1,352	1.3%
Investment income	143	303	-52.8%
Miscellaneous	3,140	7,636	-58.9%
	<u>\$ 132,854</u>	<u>\$ 141,383</u>	<u>-6.0%</u>



County of Winnebago, Illinois

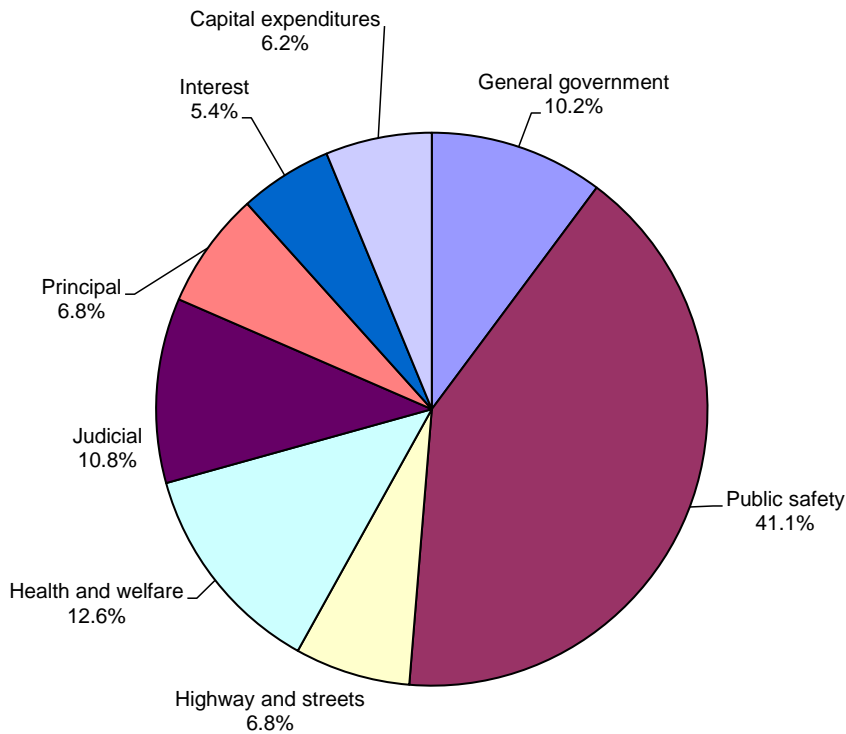
Management's Discussion and Analysis

September 30, 2011

(\$000 omitted)

<i>Expenditures by Function:</i>	<i>2011</i>	<i>2010</i>	<i>% change</i>
General government	\$ 13,668	\$ 18,459	-26.0%
Public safety	55,059	58,227	-5.4%
Highway and streets	9,072	9,750	-7.0%
Health and welfare	16,901	18,132	-6.8%
Judicial	14,486	14,956	-3.1%
Culture and recreation	-	4,443	-100.0%
Debt service:			
Principal	9,142	7,920	15.4%
Interest	7,286	7,037	3.5%
Capital expenditures	8,347	19,005	-56.1%
	\$ 133,961	\$ 157,929	-15.2%

2011 Expenditures by Function



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2011

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net assets increased \$6.8 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>555 Court Street Fund</i>
Total assets	\$ 19,576	\$ 2,265	\$ 4,166
Net assets	13,233	2,078	3,833
Changes in net assets	4,261	123	2,387
Return on ending net assets	32.2%	5.9%	62.3%

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 5.5% or \$2,403,839. The increase relates to requests for additional personnel and supplies and services. The County spent 100% of the final amount appropriated in the General Fund during 2011.

The revenue budget compared to actual was a positive variance of \$1.9 million. Revenue from the State of Illinois income tax allotments and replacement tax allotments produced the majority of the increase. The overall net change to the fund balance was a negative \$.6 million.

Economic Factors and Next Year's Budgets and Rates. The County's 2012 budget for the General Fund was developed based on a slight decrease in revenues from the revised 2011 projections. These revenues include replacement taxes, use taxes, and grant revenue. The following are major assumptions used in developing the budget for the 2012 fiscal year:

- Assessed valuation, which impacts property tax revenues, will decrease by 6%
- Interest rates on investments will be .25%
- Quarter cent sales tax revenues will increase by 2% over the revised 2011 amount
- Replacement tax revenue will decrease by 20% over the revised 2011 amount
- Health insurance costs will increase by 2%

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.



Basic Financial Statements





County of Winnebago, Illinois

Statement of Net Assets

9/30/2011

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>	<i>Total</i>
Assets			
Current assets			
Cash and cash equivalents	\$ 73,650,389	\$ 6,210,267	\$ 79,860,656
Net receivables	56,423,783	11,631,435	68,055,218
Internal balances	(61,347)	61,347	-
Prepays	75,017	-	75,017
Inventory	70,911	100,023	170,934
Total current assets	130,158,753	18,003,072	148,161,825
Noncurrent assets			
Long-term receivables, net	1,154,446	-	1,154,446
Capital assets not being depreciated	21,290,410	290,011	21,580,421
Capital assets being depreciated, net	282,067,142	7,586,108	289,653,250
Other assets	1,521,444	55,835	1,577,279
Total noncurrent assets	306,033,442	7,931,954	313,965,396
Total assets	\$ 436,192,195	\$ 25,935,026	\$ 462,127,221
Liabilities			
Current liabilities			
Accounts payable	\$ 7,000,259	\$ 1,440,416	\$ 8,440,675
Accrued salaries and benefits	1,985,155	354,547	2,339,702
Accrued interest payable	1,735,467	819,798	2,555,265
Contract retainage	27,560	-	27,560
Unearned revenue	35,158,859	2,820,510	37,979,369
Current portion of long-term liabilities	10,058,637	279,481	10,338,118
Total current liabilities	55,965,937	5,714,752	61,680,689
Noncurrent liabilities			
Bonds and capital leases	151,769,302	221,067	151,990,369
Claims and judgments	5,992,533	-	5,992,533
Compensated absences	2,695,168	399,983	3,095,151
Net pension obligation	1,195,827	225,157	1,420,984
Early retirement incentive	316,000	100,000	416,000
Other postemployment benefit obligation	772,096	130,483	902,579
Total noncurrent liabilities	162,740,926	1,076,690	163,817,616
Total liabilities	218,706,863	6,791,442	225,498,305
Net assets			
Invested in capital assets, net of related debt	157,029,706	7,655,052	164,684,758
Restricted for			
Economic development	1,154,446	-	1,154,446
Capital improvements	737,793	-	737,793
Highways and streets	11,190,535	-	11,190,535
Public safety	16,237,776	-	16,237,776
Health and welfare	3,582,768	-	3,582,768
Judicial purposes	547,002	-	547,002
Tort liability	123,903	-	123,903
Specific purposes	925,027	-	925,027
Retirement	5,775,427	-	5,775,427
Debt service	14,125,081	-	14,125,081
Working cash	671,577	-	671,577
Unrestricted	5,384,291	11,488,532	16,872,823
Total net assets	\$ 217,485,332	\$ 19,143,584	\$ 236,628,916

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

County of Winnebago, Illinois
Statement of Activities
For The Year Ended September 30, 2011

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary government							
Governmental activities:							
General government	\$ 14,033,139	\$ 11,171,293	\$ 46,889	\$ -	\$ (2,814,957)	\$ -	\$ (2,814,957)
Public safety	61,782,384	6,372,497	3,318,399	-	(52,091,488)	-	(52,091,488)
Highway and streets	17,274,364	7,868,427	2,411,474	5,333,161	(1,661,302)	-	(1,661,302)
Health and welfare	19,215,046	1,556,136	7,781,998	-	(9,876,912)	-	(9,876,912)
Judicial	14,952,052	2,471,557	261,374	-	(12,219,121)	-	(12,219,121)
Culture and recreation	800,000	-	-	-	(800,000)	-	(800,000)
Interest on long-term liabilities	7,037,691	-	-	-	(7,037,691)	-	(7,037,691)
Total governmental activities	135,094,676	29,439,910	13,820,134	5,333,161	(86,501,471)	-	(86,501,471)
Business-type activities:							
Nursing home	15,587,911	16,827,249	-	-	-	1,239,338	1,239,338
Animal services	2,255,708	2,364,015	-	-	-	108,307	108,307
Court Street activities	350,375	554,405	-	2,418,041	-	2,622,071	2,622,071
Total business-type activities	18,193,994	19,745,669	-	2,418,041	-	3,969,716	3,969,716
Total	\$ 153,288,670	\$ 49,185,579	\$ 13,820,134	\$ 7,751,202	\$ (86,501,471)	\$ 3,969,716	\$ (82,531,755)
General revenues:							
Taxes:							
Property taxes					\$ 34,184,743	\$ 2,932,359	\$ 37,117,102
Sales taxes					1,076,078	-	1,076,078
State income taxes					5,114,164	-	5,114,164
Quarter-cent sales tax					7,556,066	-	7,556,066
Public safety sales tax					26,532,122	-	26,532,122
Replacement taxes					5,254,065	-	5,254,065
Use tax					895,589	-	895,589
Other taxes					5,863,087	-	5,863,087
Miscellaneous					2,386,360	149,907	2,536,267
Investment income					143,371	8	143,379
Transfers					280,857	(280,857)	-
Total general revenues and transfers					89,286,502	2,801,417	92,087,919
Change in net assets					2,785,031	6,771,133	9,556,164
Net assets, beginning, as restated					214,700,301	12,372,451	227,072,752
Net assets - ending					\$ 217,485,332	\$ 19,143,584	\$ 236,628,916

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

County of Winnebago, Illinois

Balance Sheet

Governmental Funds

9/30/2011

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Assets					
Cash and investments	\$ 6,500,587	\$ 10,355,350	\$ 3,844,859	\$ 46,744,765	\$ 67,445,561
Receivables, net	18,018,726	75,074	5,680,907	19,811,308	43,586,015
Receivables from other governments	1,015,614	6,760,976	-	5,005,303	12,781,893
Due from other funds	368,911	-	-	508,276	877,187
Long-term receivables	-	-	-	1,154,446	1,154,446
Inventory	70,911	-	-	-	70,911
Total assets	\$ 25,974,749	\$ 17,191,400	\$ 9,525,766	\$ 73,224,098	\$ 125,916,013
Liabilities					
Accounts payable	\$ 732,914	\$ 442,188	\$ 570,212	\$ 3,887,632	\$ 5,632,946
Accrued payroll	1,078,041	420,517	-	457,501	1,956,059
Due to other funds	-	-	-	938,534	938,534
Deferred revenue	12,237,111	-	5,395,500	20,361,276	37,993,887
Contract retainage	-	-	-	27,560	27,560
Total liabilities	14,048,066	862,705	5,965,712	25,672,503	46,548,986
Fund balances					
Nonspendable - inventory	70,911	-	-	-	70,911
Restricted for economic development	-	-	-	1,154,446	1,154,446
Restricted for capital improvements	-	-	-	737,793	737,793
Restricted for highways and streets	-	-	-	11,190,535	11,190,535
Restricted for public safety	-	11,885,132	-	4,352,644	16,237,776
Restricted for health and welfare	-	-	-	3,582,768	3,582,768
Restricted for judicial purposes	-	-	-	547,002	547,002
Restricted for tort liability	-	-	-	123,903	123,903
Restricted for specific purposes	-	-	-	885,527	885,527
Restricted for equipment replacement	-	-	-	39,500	39,500
Restricted for retirement	-	-	3,560,054	2,215,373	5,775,427
Restricted for debt service	-	-	-	14,125,081	14,125,081
Restricted for working cash	-	-	-	671,577	671,577
Assigned					
Public safety	-	4,443,563	-	-	4,443,563
Capital projects	-	-	-	2,468,017	2,468,017
Public health	-	-	-	1,654,327	1,654,327
Highways and streets	-	-	-	4,253,772	4,253,772
Unassigned	11,855,772	-	-	(450,670)	11,405,102
Total fund balances	11,926,683	16,328,695	3,560,054	47,551,595	79,367,027
Total liabilities and fund balances	\$ 25,974,749	\$ 17,191,400	\$ 9,525,766	\$ 73,224,098	\$ 125,916,013

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

County of Winnebago, Illinois
Reconciliation of the Balance Sheet - Governmental Funds to the
Statement of Net Assets
9/30/11

Reconciliation to Government-Wide Statement of Net Assets:

Total Governmental Fund Balances \$ 79,367,027

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. 303,357,552
Less Internal Service Funds (450,383)

Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds. 2,835,028

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (171,859,728)

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. 4,235,836

Net Assets of Governmental Activities \$ 217,485,332

County of Winnebago, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2011

	<i>General Fund</i>	<i>Public Safety Sales Tax Fund</i>	<i>Illinois Municipal Retirement Fund</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Revenues					
Taxes	\$ 19,729,063	\$ 26,532,122	\$ 5,173,846	\$ 18,540,066	\$ 69,975,097
Intergovernmental	13,208,295	734,556	1,495,112	20,359,913	35,797,876
Charges for services	5,487,570	27,624	-	12,849,368	18,364,562
Fines and forfeitures	3,839,339	-	-	224,476	4,063,815
Licenses and permits	532,273	-	-	837,557	1,369,830
Investment income	29,625	30,967	-	82,779	143,371
Miscellaneous	2,706,702	57,719	2,222	373,264	3,139,907
Total revenues	45,532,867	27,382,988	6,671,180	53,267,423	132,854,458
Expenditures					
Current:					
General government	7,549,684	-	787,488	5,331,177	13,668,349
Public safety	26,179,544	18,105,806	1,968,719	8,804,436	55,058,505
Highway and streets	-	-	393,744	8,677,950	9,071,694
Health and welfare	-	-	1,968,719	14,932,534	16,901,253
Judicial	9,653,153	-	1,443,727	3,389,017	14,485,897
Debt service:					
Principal	247,537	-	-	8,895,000	9,142,537
Interest	23,506	-	-	7,262,956	7,286,462
Capital outlay	705,492	-	-	7,641,886	8,347,378
Total expenditures	44,358,916	18,105,806	6,562,397	64,934,956	133,962,075
Excess of revenues over (under) expenditures	1,173,951	9,277,182	108,783	(11,667,533)	(1,107,617)
Other financing sources (uses)					
Issuance of bonds	-	-	-	5,955,000	5,955,000
Payment to refunding escrow agent	-	-	-	(6,126,387)	(6,126,387)
Premium on issuance of bonds	-	-	-	269,580	269,580
Transfers in	791,070	-	-	15,271,730	16,062,800
Transfers out	(572,883)	(8,671,764)	-	(6,587,296)	(15,831,943)
Total other financing sources (uses)	218,187	(8,671,764)	-	8,782,627	329,050
Net change in fund balances	1,392,138	605,418	108,783	(2,884,906)	(778,567)
Fund balances beginning of period, as restated	10,534,545	15,723,277	3,451,271	50,436,501	80,145,594
Fund balances, end of period	\$ 11,926,683	\$ 16,328,695	\$ 3,560,054	\$ 47,551,595	\$ 79,367,027

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, 2011

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ (778,567)

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	3,625,717	
Depreciation	<u>13,010,986</u>	(9,385,269)

Contribution of capital assets are not a current financial resource of governmental funds 5,327,782

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds (583,388)

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. 8,385,583

Some expense reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. (1,129,804)

Internal service funds are used by management to charge the costs of Healthcare and management information systems to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 1,105,215

Changes in net other post-employment benefits and net pension obligations and early retirement incentives are reported only in the statement of activities (156,521)

Change in Net Assets of Governmental Activities \$ 2,785,031

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

County of Winnebago, Illinois

Balance Sheet

Proprietary Funds

September 30, 2011

	Business-Type Activities				Governmental
	River Bluff	Animal	555	Totals	Internal
	Nursing Home Fund	Services Fund	Court Street Fund		Service Funds
Assets					
Current assets					
Cash and investments	\$ 4,961,130	\$ 1,249,137	\$ -	\$ 6,210,267	\$ 6,204,828
Receivables, net	11,427,014	204,421	-	11,631,435	16,382
Due from other funds	-	-	132,749	132,749	-
Inventory	100,023	-	-	100,023	-
Prepays	-	-	-	-	75,017
Total current assets	16,488,167	1,453,558	132,749	18,074,474	6,335,720
Noncurrent assets					
Restricted investments	55,835	-	-	55,835	-
Capital assets not being depreciated	282,201	7,810	-	290,011	-
Capital assets being depreciated, net	2,749,324	803,453	4,033,331	7,586,108	450,383
Total noncurrent assets	3,087,360	811,263	4,033,331	7,931,954	450,383
Total assets	\$ 19,575,527	\$ 2,264,821	\$ 4,166,080	\$ 26,006,428	\$ 6,786,103
Liabilities					
Current liabilities					
Accounts payable	\$ 1,371,531	\$ 45,633	\$ 23,252	\$ 1,440,416	\$ 1,367,313
Accrued salaries, wages and benefits	313,197	41,350	-	354,547	29,096
Payable to other governments	819,798	-	-	819,798	-
Claims payable	-	-	-	-	1,062,885
Due to other funds	71,402	-	-	71,402	-
Deferred revenue	2,820,510	-	-	2,820,510	-
Current portion of long-term liabilities	171,106	19,382	88,993	279,481	12,995
Total current liabilities	5,567,544	106,365	112,245	5,786,154	2,472,289
Noncurrent liabilities					
Compensated absences	374,388	25,595	-	399,983	34,258
Net pension obligation	198,111	27,046	-	225,157	18,784
Early retirement incentive	86,000	14,000	-	100,000	12,000
Lease obligation	-	-	221,067	221,067	-
Postemployment healthcare benefits	116,513	13,970	-	130,483	12,936
Total noncurrent liabilities	775,012	80,611	221,067	1,076,690	77,978
Total liabilities	\$ 6,342,556	\$ 186,976	\$ 333,312	\$ 6,862,844	\$ 2,550,267
Net assets					
Invested in capital assets	\$ 3,031,525	\$ 811,263	\$ 3,812,264	\$ 7,655,052	\$ 450,383
Unrestricted	10,201,446	1,266,582	20,504	11,488,532	3,785,453
Total net assets	13,232,971	2,077,845	3,832,768	19,143,584	4,235,836
Total liabilities and net assets	\$ 19,575,527	\$ 2,264,821	\$ 4,166,080	\$ 26,006,428	\$ 6,786,103

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, 2011

	<i>Business-Type Activities</i>			<i>Totals</i>	<i>Governmental</i>
	<i>River Bluff</i>	<i>Animal</i>	<i>555</i>		<i>Internal</i>
	<i>Nursing</i>	<i>Services</i>	<i>Court Street</i>		<i>Service</i>
	<i>Home Fund</i>	<i>Fund</i>	<i>Fund</i>		<i>Funds</i>
Operating revenues					
Charges for services	\$ 16,827,249	\$ 646,003	\$ 554,405	\$ 18,027,657	\$ 18,927,886
Licenses and permits	-	1,718,012	-	1,718,012	-
Other	89,505	14,812	45,590	149,907	263,317
Total operating revenues	16,916,754	2,378,827	599,995	19,895,576	19,191,203
Operating expenses					
Personnel	10,562,617	1,539,852	-	12,102,469	1,056,817
Supplies and services	4,734,331	641,709	242,652	5,618,692	17,009,914
Depreciation	290,963	74,147	107,723	472,833	69,257
Total operating expenses	15,587,911	2,255,708	350,375	18,193,994	18,135,988
Operating income (loss)	1,328,843	123,119	249,620	1,701,582	1,055,215
Non-operating revenues (expenses)					
Property taxes	2,932,359	-	-	2,932,359	-
Investment income	8	-	-	8	-
Net non-operating revenues (expenses)	2,932,367	-	-	2,932,367	-
Income (loss) before contributions	4,261,210	123,119	249,620	4,633,949	1,055,215
Capital contributions	-	-	2,418,041	2,418,041	-
Transfers					
Transfers in	-	-	52,271	52,271	50,000
Transfers out	-	-	(333,128)	(333,128)	-
Net increase (decrease) in net assets	4,261,210	123,119	2,386,804	6,771,133	1,105,215
Total net assets, beginning, as restated	8,971,761	1,954,726	1,445,964	12,372,451	3,130,621
Total net assets, end of period	\$ 13,232,971	\$ 2,077,845	\$ 3,832,768	\$ 19,143,584	\$ 4,235,836

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, 2011

	Business-Type Activities			Totals	Governmental-
	River Bluff Nursing Home Fund	Animal Service Fund	555 Court Street Fund		Type Activities Internal Service Funds
Cash flows from operating activities:					
Cash receipts from customers and users	\$ 5,515,805	\$ 668,087	\$ 554,405	\$ 6,738,297	\$ 19,368,442
Cash receipts from licenses and permits	-	1,741,577	-	1,741,577	263,317
Cash receipts from other sources	4,459,433	24,008	45,590	4,529,031	-
Cash paid to employees	(10,500,601)	(1,530,949)	-	(12,031,550)	(1,057,500)
Cash paid to vendors	(4,484,642)	(677,774)	(285,218)	(5,447,634)	(16,781,165)
Net cash from operating activities	(5,010,005)	224,949	314,777	(4,470,279)	1,793,094
Cash flows from noncapital financing activities:					
Property taxes	2,929,000	-	-	2,929,000	-
Receipts from other funds	11,912	-	52,271	64,183	51,106
Payments to other funds	-	-	1,952,163	1,952,163	-
Net cash from noncapital financing activities	2,940,912	-	2,004,434	4,945,346	51,106
Cash flows from capital and related financing activities:					
Principal payments on capital lease	-	-	(83,067)	(83,067)	-
Capital acquisitions	(165,299)	(5,950)	(2,418,041)	(2,589,290)	(83,378)
Net cash from capital and related financing activities	(165,299)	(5,950)	(2,501,108)	(2,672,357)	(83,378)
Cash flows from investing activities:					
Interest and dividends	8	-	-	8	-
Net cash from investing activities	8	-	-	8	-
Net increase (decrease) in cash and cash equivalents	(2,234,384)	218,999	(181,897)	(2,197,282)	1,760,822
Cash and cash equivalents, beginning of period	7,195,514	1,030,138	181,897	8,407,549	4,444,006
Cash and cash equivalents, end of period	4,961,130	1,249,137	-	6,210,267	6,204,828

(Continued)

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

County of Winnebago, Illinois
 Statements of Cash Flows (Continued)
 Proprietary Funds
 For The Year Ended September 30, 2011

	<i>Business-Type Activities</i>				<i>Governmental-</i>
	<i>River Bluff</i>	<i>Animal</i>	<i>555</i>	<i>Totals</i>	<i>Internal</i>
	<i>Nursing</i>	<i>Service</i>	<i>Court Street</i>		<i>Service</i>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities					
Operating income (loss)	1,328,843	123,119	249,620	1,701,582	1,055,215
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation and amortization	290,963	74,147	107,723	472,833	69,257
Loss on asset disposal	-	9,196	-	9,196	-
Changes in assets and liabilities:					
(Increase) decrease in due from other governmental units and agencies	-	22,084	-	22,084	(38,025)
(Increase) decrease in receivables, net	(6,941,517)	23,565	-	(6,917,952)	478,581
(Increase) in inventory	(2,729)	-	-	(2,729)	-
(Increase) in prepaids	-	-	-	-	(75,017)
Increase (decrease) in accounts payable	252,077	(36,065)	(42,566)	173,446	303,766
Increase in accrued payroll	10,617	3,496	-	14,113	2,128
Increase (decrease) in compensated absences payable	32,654	4,564	-	37,218	(6,285)
Increase in payables to other governments	342	-	-	342	-
Increase (decrease) in net pension obligation	100,203	-	-	100,203	(6,000)
Increase (decrease) in early retirement incentive	(81,199)	(12,800)	-	(93,999)	9,501
Increase (decrease) in other postemployment benefit obligation	(259)	13,643	-	13,384	(27)
Net cash from operating activities	(5,010,005)	224,949	314,777	(4,470,279)	1,793,094

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

County of Winnebago, Illinois

Statement of Fiduciary Net Assets

September 30, 2011

	<i>Agency Funds</i>
Assets	
Cash	\$ 25,035,126
Investments	1,500,112
Accrued interest on investments	15,281
Other receivables	65,567
<hr/>	
Total assets	\$ 26,616,086
<hr/>	
Liabilities	
Accounts payable	\$ 43,407
Due to taxing districts	13,398,585
Due to other governmental units and agencies	5,409,000
Due to others	2,342,591
Trust fund deposits	5,422,503
<hr/>	
Total liabilities	\$ 26,616,086

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, 2011

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.

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. In addition, the primary government may determine through exercise of management's professional judgment that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the County's financial statements from being misleading. In such instances, that organization should be included as a component unit.

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 or blended component units.

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

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

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

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

Government-wide and Proprietary Fund Financial Statements

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

revenues and expenses would distort the direct costs and program revenues reported for the various functions.

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 Principal Board (APB) Opinions, and Accounting Research Bulletins (ARB's).

Governmental Fund Financial Statements

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

Governmental Funds

Governmental funds finance most governmental functions of the County including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The general fund is used to account for all activities of the County government not accounted for in some other fund. 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 accounted for in other funds.

Public Safety Sales Tax Fund

The Public Safety Sales Tax Fund is used to account for the collection of the public safety sales tax, the use of which is restricted by County ordinance to providing public safety services.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the County's contributions to the retirement plan administered by the Illinois Municipal Retirement Fund. Financing is provided by a specific property tax levy and state replacement taxes and the use is restricted by Illinois compiled statutes.

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:

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.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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.

555 North Court Operations Fund

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

Additionally, the County reports the following fund type:

Internal Service Funds

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

Other Governmental and Fiduciary Funds

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

D. Assets, Liabilities, and Net Assets or Equity

Cash and Cash Equivalents (Proprietary Fund Type)

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

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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 \$12,000 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

Revenues

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Compensated Absences

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

Interfund Activity

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

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

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

Fund Equity

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County Board, which is considered the County's highest level of decision making authority. Formal actions include resolutions and ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. Any residual fund balance is reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned funds and then unassigned funds.

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, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net assets - consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. None of the County's restricted net assets and fund balances are restricted as a result of enabling legislation.

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

Property Tax Revenue Recognition

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

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

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

Replacement Tax Allotments

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Grant Revenue Recognition

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

Estimates

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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 \$171,859,728 difference are as follows:

Bonds payable	\$ 156,697,643
Plus: Issue premium amortized against interest expense	3,518,715
Less: Deferred charge on refunding (to be amortized over life of debt)	(628,466)
Less: Deferred charge on issue costs (to be amortized over life of debt)	(1,521,444)
Installment note	357,325
Accrued interest payable	1,735,467
Commitment - Rockford Park District	800,000
Net pension obligation	1,177,043
Early retirement incentive	795,100
Claims and judgments	4,929,648
Compensated absences	3,239,537
Net other postemployment benefit obligation	<u>759,160</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets-governmental activities	<u>\$ 171,859,728</u>

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

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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 \$8,385,583 difference are as follows:

Debt issued or incurred:	
Issuance of general obligation bonds	(5,955,000)
Commitment to Rockford Park District Foundation	(800,000)
Current year accretion on bonds	(21,296)
Discounts	(269,580)
Loss on refunding	126,387
Principal repayments:	
Advance refunding	6,000,000
Alternate revenue	8,480,000
General obligation debt	415,000
Lease obligations	311,879
Bond Issue costs	<u>98,193</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 8,385,583</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 (\$1,129,804) difference are as follows:

Compensated absences	(188,659)
Claims and judgments	(1,113,019)
Accrued interest	96,033
Amortization of deferred charge on refunding	(57,296)
Amortization of issuance costs	(142,606)
Amortization of bond premium/discount	<u>275,743</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ (1,129,804)</u>

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net assets as of September 30, 2011:

Special Revenue Funds:

Victim Impact Panel Fee Fund	\$	(1,602)
Maintenance and Child Support Collection Fund		(26,066)
Rental Housing Fee Fund		(41,389)
Public Health Grants Fund		(381,613)

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

Note 4 - Detailed Notes on All Funds

A. Deposits and Investments

Interest Rate Risk

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

Credit Risk

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

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

The County invests in the State Treasurer's investment pool which was rated AAAM by Standard and Poor's as of September 30, 2011. The investment in U.S. Agencies included debt securities of the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation, which were rated AA+ by Standard & Poor's. Aaa by Moody's Investor Service, and AAA by Fitch Ratings.

Concentration of Credit Risk

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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, State of Illinois obligations, County of Winnebago obligations, obligations of municipalities located within the County of Winnebago (subject to acceptance by the Winnebago County Treasurer), and acceptable collateral as identified in the Illinois Compiled Statutes.

Obligations pledged to secure deposits 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, 2011, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool, United States Treasury and Government Agencies obligations, U.S. Treasury and Government money market funds, and commercial paper.

Cash and certificates of deposit are combined as deposits for the classification of the deposits' risk category and are carried at cost.

As of September 30, 2011 the County's investments consist of certificates of deposit and the following investments:

	<i>Reported Amount</i>	<i>Investment Maturities (in Years)</i>	
		<i>Less than 1</i>	<i>1 - 5</i>
Investment Types			
U.S. Agencies	\$ 515,695	\$ 282,344	\$ 233,351
U.S. Treasuries	714,214	101,035	613,179
Total	\$ 1,229,909	\$ 383,379	\$ 846,530

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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>Illinois Municipal Retirement Fund</i>	<i>Nonmajor Governmental Funds</i>
Receivables				
Real estate taxes	\$ 12,723,897	\$ -	\$ 5,735,407	\$ 19,594,750
Accounts and other	10,401,478	75,074	-	402,278
Gross receivables	23,125,375	75,074	5,735,407	19,997,028
Allowance for un- collectible accounts	(114,920)	-	(54,500)	(185,720)
Net, total receivable	\$ 23,010,455	\$ 75,074	\$ 5,680,907	\$ 19,811,308

	<i>Business - Type</i>			
	<i>River Bluff Nursing Home</i>	<i>Animal Services Fund</i>	<i>Internal Service Funds</i>	<i>Total</i>
Receivables				
Real estate taxes	\$ 3,010,714	\$ -	\$ -	41,064,768
Accounts and other	8,908,927	204,421	16,382	20,008,560
Gross receivables	11,919,641	204,421	16,382	61,073,328
Allowance for un- collectible accounts	(492,627)	-	-	(847,767)
Net, total receivable	\$ 11,427,014	\$ 204,421	\$ 16,382	\$ 60,225,561

Due from other governments:	
General Fund	\$ 1,015,777
Public Safety Sales Tax Fund	6,760,976
Other Governmental Funds	5,005,140
Internal Service Funds	39,493
	\$ 73,046,947

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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	\$ -	\$ 11,377,080	\$ 11,377,080
Illinois Municipal Retirement Fund	-	5,395,500	5,395,500
Other governmental funds	-	18,386,280	18,386,280
Other governmental units			
General	860,031	-	860,031
Other governmental funds	594,409	1,380,587	1,974,996
Total deferred revenue	\$ 1,454,440	\$ 36,539,447	\$ 37,993,887

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 seven loans to several corporations ranging from \$30,000 to \$600,000 with interest from three to six percent per annum with maturities ranging from September 2012 through September 2021. The remaining amount due to the County under these agreements is \$1,154,446 at September 30, 2011.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

D. Capital Assets

Capital asset activity for governmental activities at September 30, 2011 is as follows:

	<i>Beginning Balance *Restated</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 18,285,861	\$ -	\$ -	\$ -	\$ 18,285,861
Construction in progress	16,883,621	8,606,455	-	(22,485,527)	3,004,549
Total capital assets, not being depreciated	35,169,482	8,606,455	-	(22,485,527)	21,290,410
Capital assets, being depreciated:					
Buildings and improvements	209,154,407	146,724	-	2,398,407	211,699,538
Land improvements	171,801	-	-	-	171,801
Machinery, equipment and furniture	20,768,345	283,700	-	4,912,892	25,964,937
Infrastructure	150,525,062	-	-	15,174,228	165,699,290
Total capital assets, being depreciated	380,619,615	430,424	-	22,485,527	403,535,566
Accumulated depreciation for:					
Buildings and improvements	(44,619,126)	(5,763,492)	-	-	(50,382,618)
Land improvements	(89,923)	(8,229)	-	-	(98,152)
Machinery, equipment and furniture	(13,189,164)	(1,770,667)	-	-	(14,959,831)
Infrastructure	(50,489,967)	(5,537,856)	-	-	(56,027,823)
Total accumulated depreciation	(108,388,180)	(13,080,244)	-	-	(121,468,424)
Total capital assets, being depreciated, net	272,231,435	(12,649,820)	-	22,485,527	282,067,142
Governmental activities capital assets, net	\$ 307,400,917	\$ (4,043,365)	\$ -	\$ -	\$ 303,357,552

Capital asset activity for the business-type activities at September 30, 2011 is as follows:

	<i>Beginning Balance *Restated</i>	<i>Increases</i>	<i>Decreases</i>	<i>Transfers</i>	<i>Ending Balance</i>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 267,129	\$ -	\$ -	\$ -	\$ 267,129
Construction in progress	405,464	22,882	-	(405,464)	22,882
Total capital assets, not being depreciated	672,593	22,882	-	(405,464)	290,011
Capital assets, being depreciated:					
Buildings and improvements	9,937,859	4,119,911	-	-	14,057,770
Machinery, equipment and furniture	1,817,668	169,509	-	-	1,987,177
Total capital assets, being depreciated	11,755,527	4,289,420	-	-	16,044,947
Accumulated depreciation for:					
Buildings and improvements	(6,433,672)	(386,555)	-	-	(6,820,227)
Machinery, equipment and furniture	(1,552,334)	(86,278)	-	-	(1,638,612)
Total accumulated depreciation	(7,986,006)	(472,833)	-	-	(8,458,839)
Total capital assets, being depreciated, net	3,769,521	3,816,587	-	-	7,586,108
Business-type activities capital assets, net	\$ 4,442,114	\$ 3,839,469	\$ -	\$ (405,464)	\$ 7,876,119

Beginning capital asset balances have been restated as the capitalization threshold was increased from \$5,000 to \$12,000 at the beginning of the fiscal year.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2011 as follows:

	<i>Expense</i>
Governmental activities:	
General government	\$ 1,019,418
Public safety	5,155,598
Highways and streets, including depreciation of general infrastructure assets	6,017,053
Health and welfare	103,160
Judicial	715,758
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	69,257
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Total depreciation expense - governmental activities	\$ 13,080,244
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Business-type activities:	
Nursing home	\$ 290,963
Animal services	74,147
Health Department Fund	107,723
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Total depreciation expense - business-type activities	\$ 472,833

Construction Commitments

The County has active construction projects as of September 30, 2011. 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>
Kishwaukee Rd Bridge over the Kishwaukee River	03-00337-00-BR	\$ 38,474
Hononegah Rd (Checkerberry to West End)	04-00361-00-PV	88,268
Merridian Rd (Cunningham to Knapp)	06-00400-00-RS	3,929,467
Cunningham Rd Bridge over Kent Creek	10-00462-00-BR	17,157
Guard Rail 2011	10-00473-00-SP	12,471
IL 2 and EVP Equipment work with IDOT	10-00477-00-TL	100,000
IL 173 and IL 251 with IDOT	10-00481-00-TL	14,539
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Total		\$ 4,200,376

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

E. Interfund Receivable, Payables and Transfers

The composition of interfund balances as of September 30, 2011, is as follows:

Receivable Fund	Payable Fund	Detail		Amount
General Fund	Non-major government funds	Interfund cash advances	\$	299,146
General Fund	Major enterprise funds	Interfund cash advances	\$	61,347
Non-major government funds	Non-major government funds	Interfund cash advances	\$	508,276

Interfund transfers for the year ended September 30, 2011 are as follows:

Fund	Transfer In	Transfer Out
General Fund	\$ 791,070	\$ 572,883
Public Safety Sales Tax Fund	-	8,671,764
Nonmajor Governmental Funds	15,271,730	6,587,296
Nonmajor Enterprise Funds	52,271	333,128
Internal Service Funds	50,000	-
Total	\$ 16,165,071	\$ 16,165,071

The purposes of interfund transfers are as follows:

- \$791,070 transferred from other funds to the General Fund. This amount relates to a) operating subsidy \$222,000 from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development, b) \$300,000 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 \$242,000, and d) \$27,070 transfer from the 2008 Siren Project Fund representing the residual unused fund balance. The transfers will not be repaid.
- \$15,721,730 transferred from other funds to Nonmajor governmental funds. The amounts relates to:
 - a) Routine transfer of \$8,671,764 from the Public Safety Sales Tax Fund, \$874,956 from the Tort Liability Fund, \$69,000 from the Geographic Information System Fund (a nonmajor governmental fund), \$1,353,789 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,353,789 from the Motor Fuel Tax Fund (a nonmajor governmental fund), \$491,557 for the 9-1-1 Operations Fund (a nonmajor governmental fund), \$800,000 from the Toll Bridge Revenue Fund (a nonmajor

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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) and \$333,128 from the 555 North Court Operations Fund a nonmajor enterprise fund), to various nonmajor Debt Service Funds for the payment of debt service on certain general obligation and alternate revenue bonds.

- b) \$50,000 operating subsidy to the Historical Museum Fund (a nonmajor governmental fund) from the Host Fee Fund (a nonmajor governmental fund) to be used for economic development.
 - c) \$97,218 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.
 - d) \$282,279 operating subsidy from the General Fund in the amount of \$103,335 to the Sheriff's Department Grant Fund (a nonmajor governmental fund), \$156,194 to the State's Attorney Grant Fund (a nonmajor governmental fund) and \$25,750 to the Circuit Court Grants Fund (a nonmajor governmental fund).
 - e) \$259,054 transfer from the General Fund to the Probation Grants Fund (a nonmajor governmental fund) to close the fund.
 - f) \$31,549 transfer from the General Fund to the Public Defender Grants Fund.
- \$50,000 transferred from other funds to the Internal Service Funds relate to:
 - a) \$50,000 transferred from the Document Storage Fee Fund (a nonmajor governmental fund) to the Central Services Fund for reimbursement of certain equipment and personnel expenditures. The transfers will not be repaid.
 - \$52,271 transferred from the Public Health Fund (a nonmajor governmental fund) to the 555 North Court Operations Fund for the reimbursement of certain expenditures. The transfer will not be repaid.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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					
2006D General Obligation Debt Certificates	10,000,000	3.75 - 4.25%	12/01/2026	8,580,000	390,000
2008 General Obligation Debt Certificates	2,675,000	2.80 - 3.85%	12/30/2018	2,595,000	50,000
Governmental activities - refunding					
2011B General Obligation Refunding Bonds	5,955,000	2.00 - 3.00%	12/30/2017	5,955,000	65,000
Total general obligation bonds				\$ 17,130,000	\$ 505,000

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>
2012	\$ 505,000	575,781
2013	1,290,000	577,844
2014	1,835,000	530,224
2015	1,860,000	469,573
2016	1,880,000	407,171
2017 - 2021	5,870,000	1,218,988
2022 - 2026	3,170,000	499,931
2027 - 2029	720,000	15,300
	\$ 17,130,000	\$ 4,294,812

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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 2011, the County issued \$5,955,000 in General Obligation Refunding Bonds to refund a portion of the 2003E Public Safety Sales Tax Alternative Revenue Source Bonds.

<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	\$ 95,000	\$ 95,000
2002 Capital Project Sales Tax Alternative Revenue Capital Appreciation Bonds *	2,073,433	2.62 - 4.52%	12/30/2012	482,643	284,460
2003D State Tax Alternative Revenue Bonds	1,340,000	3.9 - 4.4%	12/30/2015	875,000	165,000
2003E Public Safety Sales Tax Alternative Revenue Bonds	25,000,000	4.0 - 4.5%	12/30/2017	1,000,000	1,000,000
2004A Matching Tax and Motor Fuel Tax Alternative Revenue Sources	10,000,000	3.0 - 4.25%	12/30/2022	9,130,000	365,000
2004B 9-1-1 Surcharge Alternative Revenue Sources	4,400,000	3.15 - 4.00%	12/30/2019	3,750,000	345,000
2005A Public Safety Sales Alternative Revenue Sources	40,000,000	5.0%	12/30/2024	29,715,000	1,285,000
2006A Public Safety Sales Tax Alternative Revenue Sources	44,000,000	4.0 - 5.0%	12/30/2024	34,035,000	2,500,000
2006B Matching Aid and Motor Fuel Tax Alternative Revenue Sources	10,000,000	4.0 - 4.5%	12/30/2022	8,715,000	340,000
2006C State Income Tax Alternative Revenue Sources	3,500,000	4.0 - 4.5%	12/30/2024	2,955,000	155,000
2007A Matching Tax and Motor Fuel Tax Alternative Revenue Sources	8,000,000	4.0 - 5.0%	12/30/2022	6,670,000	475,000
2009A Court Automation Alternative Revenue Sources	5,100,000	3.0 - 4.0%	12/30/2018	4,210,000	455,000
2010 Tort Funding Bonds Alternative Revenue Sources	13,000,000	4.0 - 5.0%	12/30/2029	13,000,000	-
2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds	4,000,000	1.0 - 5.125%	12/30/2029	4,000,000	140,000
				\$ 118,632,643	\$ 7,464,460

(continued)

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

<i>Purpose</i>	<i>Original Issue Amount</i>	<i>Interest Rates</i>	<i>Maturity Date</i>	<i>Amount</i>	<i>Current portion</i>
Governmental activities - refunding					
1999A Motor Fuel Refunding Alternative Revenue	\$ 3,070,000	3.9 - 4.125%	12/30/2013	\$ 660,000	\$ 210,000
1999B Motor Fuel Refunding Alternative Revenue	3,070,000	3.9 - 4.125%	12/30/2013	660,000	210,000
2003B Motor Fuel and Toll Bridge Refunding Alternative Revenue	1,945,000	1.60 - 3.10%	12/30/2012	1,030,000	520,000
2006E Public Safety Sales Tax Refunding Alternative Revenue	18,765,000	4.00 - 4.5%	12/30/2022	18,585,000	55,000
				\$ 20,935,000	\$ 995,000
Total Governmental activities - Alternative revenue debt				\$ 139,567,643	\$ 8,459,460

* Represents Capital Appreciation Bonds

Debt service to maturity on the capital appreciation bonds is as follows:

<i>September 30,</i>	<i>Governmental Activities</i>	
	<i>Principal</i>	<i>Accretion</i>
2012	\$ 305,000	\$ 20,540
2013	200,000	1,817
		\$ 505,000
		\$ 22,357

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>
2012	\$ 8,315,000	\$ 6,087,958
2013	8,100,000	5,638,002
2014	8,015,000	5,311,508
2015	8,415,000	4,971,466
2016	8,840,000	4,607,963
2016 - 2020	50,725,000	16,726,566
2021 - 2025	41,820,000	5,034,126
2025 - 2030	4,855,000	448,037
		\$ 139,085,000
		\$ 48,825,626

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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

<i>Debt Issue</i>	<i>Pledge Source</i>	Pledge Remaining	Commitment End Date	Pledged Revenue	Principal and Interest Paid	Estimated % of Pledged Revenue
1999A	Motor Fuel Taxes	\$ 701,532	12/30/2013	\$ 5,841,962	\$ 234,063	4.8%
1999B	Federal Aid Matching Property Taxes	701,532	12/30/2013	2,017,218	234,063	11.9%
2001	Geographic Information System Fees	97,138	12/30/2011	414,144	100,350	24.2%
2002	Sales Tax	527,357	12/30/2012	1,076,078	310,000	4.3%
2003B	Toll Bridge Revenue	1,061,515	12/30/2012	794,758	31,410	4.0%
2003D	State Income Tax	970,764	12/30/2015	5,114,164	201,060	4.9%
2003E	Public Safety Sales Tax	1,141,900	12/30/2022	26,532,122	294,000	1.1%
2004A	Federal Aid Matching Property Taxes and Motor Fuel Tax	11,742,197	12/30/2022	7,859,180	636,838	9.4%
2004B	9-1-1 Landline Surcharges	4,463,509	12/30/2019	2,276,536	482,134	27.8%
2005A	Public Safety Sales Tax	41,029,875	12/30/2024	26,532,122	3,600,000	13.9%
2006A	Public Safety Sales Tax	46,429,616	12/30/2024	26,532,122	4,209,388	16.3%
2006B	Federal Aid Matching Property Taxes and Motor Fuel Tax	11,408,947	12/30/2022	5,908,922	630,806	9.3%
2006C	State Income Tax	3,984,400	12/30/2024	5,114,164	280,400	6.8%
2006E	Public Safety Sales Tax	26,140,065	12/30/2022	26,532,122	845,945	3.3%
2007A	Federal Aid Matching Property Taxes and Motor Fuel Tax	8,644,050	12/30/2022	10,135,716	769,700	11.3%
2009A	Court Automation, Document Storage Fees	4,864,563	12/30/2018	1,430,787	588,228	41.6%
2010A	Tort Property Tax Revenues	18,711,433	12/30/2029	768,529	-	0.0%
2010C	Sales Tax (Quarter Cent)	5,817,591	12/30/2029	4,684,757	-	0.0%
2011B	Public Safety Sales Tax	6,641,950	12/30/2017	7,556,066	-	0.0%

Capital Leases

During fiscal 2011 the County has various capital lease obligations for vehicles and heating and air units. The interest rates for the leases are between 2.70% and 4.91%.

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

	<i>Governmental Activities</i>
Asset:	
Equipment	\$ 1,544,383
Less: accumulated depreciation	376,304
	\$ 1,168,079

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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

September 30,	2009 Vehicle Lease	2009 Equipment Lease	2010 Equipment Lease	Total
2012	\$ 222,132	\$ 62,222	88,993	\$ 373,347
2013	-	62,222	88,993	151,215
2014	-	20,741	88,993	109,734
2015	-	-	74,161	74,161
Total minimum lease payments	222,132	145,185	341,140	708,457
Amount representing interest	2,724	7,268	31,080	41,072
Present value of minimum lease payments	\$ 219,408	137,917	310,060	\$ 667,385

Commitment - Rockford Park District

The County has committed to pay the Rockford Park District \$100,000 on or before December 31, 2011, and \$100,000 per year for seven years on beginning July 1, 2017 through 2023 to be used in the construction or repayment of funds borrowed to construct the Nicholas Conservatory and Gardens. These payments will be funded solely from Host Fee Funds, and will be reduced should Host Fee collections are not be adequate in any given year. Any reduction in these payments will be paid in the next succeeding year in which there are surplus collections.

Changes in Long-Term Liabilities

Long-term liabilities for the year ended September 30, 2011 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	\$ 11,590,000	\$ 5,955,000	\$ (415,000)	\$ 17,130,000	\$ 505,000
Alternate revenue*	154,026,347	21,296	(14,480,000)	139,567,643	8,315,579
Add/(Subtract) deferred amounts:					
For issuance	3,524,878	269,580	(275,743)	3,518,715	(295,570)
On refunding	(450,875)	(234,887)	57,296	(628,466)	74,074
Total bonds payable	168,690,350	6,010,989	(15,113,447)	159,587,892	8,599,083
2009 Vehicle Lease	476,271	-	(256,863)	219,408	219,408
2009 Equipment Lease	192,933	-	(55,016)	137,917	57,424
Claims and judgments	4,988,652	5,992,533	(4,988,652)	5,992,533	-
Commitment - Rockford Park District	-	800,000	-	800,000	100,000
Compensated absences	3,104,416	3,286,790	(3,104,416)	3,286,790	591,622
Early retirement incentives	1,224,300	-	(417,200)	807,100	491,100
Net pension obligation***	616,821	579,006	-	1,195,827	-
Net other postemployment**** benefit obligations	773,907	-	(1,811)	772,096	-
Governmental activities long-term liabilities	\$ 180,067,650	\$ 16,669,318	\$ (23,937,405)	\$ 172,799,563	\$ 10,058,637

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Changes in Long-Term Liabilities (continued)

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>	<i>Due within One Year</i>
Business-type activities:					
2010 Equipment Lease	\$ 393,127	\$ -	\$ (83,067)	\$ 310,060	88,993
Compensated absences	505,960	-	(12,489)	493,471	93,488
Early retirement incentives	290,999	-	(93,999)	197,000	97,000
Net pension obligation	111,274	113,883	-	225,157	-
Net other postemployment obligations	130,779	-	(297)	130,482	-
Business-type activities long-term liabilities	\$ 1,432,139	\$ 113,883	\$ (189,852)	\$ 1,356,170	\$ 279,481

- * Principal accretion included in additions is \$21,296.
- *** The net pension obligation is generally retired by the Illinois Municipal Retirement Fund, a nonmajor governmental fund.
- **** The net other post employment benefit obligation is generally retired by the general fund

Refunding Bonds

On August 30, 2011, the County issued \$5,955,000 in 2011B General Obligation Alternate Revenue Source Bonds with an average interest rate of 2.96 percent to advance refund \$6,000,000 of outstanding 2003E Series bonds with an average interest rate of 4.25 percent. The net proceeds of \$6,126,387 (after payment of \$98,193 in underwriting fees, insurance, and other issuance costs and receipt of \$269,580 of bond premium) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2003E Series bonds. As a result, the 2003E Series bonds are considered to be defeased and the liability for those bonds have been removed from the Statement of Net Assets.

In prior years, the County defeased certain general obligation alternate revenue source bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the County's financial statements. At September 30, 2011, \$ 18,000,000 of bonds outstanding are considered defeased. As a result of the refunding, the County will realize a cash flow savings of \$392,550, resulting in an economic gain of \$382,633.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

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, 2011 is \$5,192,272.

H. Tax Anticipation Warrants

During the year the County issued short-term tax anticipation warrants to accommodate cash flow shortfalls during the year. The entire amount of these warrants was retired prior to year end. Short-term debt activity for the year ended September 30, 2011 was as follows:

	<i>Beginning Balance</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending Balance</i>
Tax anticipation warrants	\$ -	\$ 5,814,000	\$ (5,814,000)	\$ -

I. Funds Initiated during Fiscal Year 2011

The following funds were initiated during the year ended September 30, 2011:

Special Revenue Funds

Coroner Fee Fund
Geographical Information Operations
Circuit Court Grant Fund

Debt Service Funds

2010A General Obligation Alternative Revenue Bonds
2011B General Obligation Refunding Bonds

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

J. Risk Management

Claims and Judgments

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

The insurance coverage is consistent with the prior year.

A liability for a claim has been recorded in the Government-wide Statement of Net Assets if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. This liability is the County's best estimate based on available information.

The revenues and expenditures relating to the County's claims and judgments are accounted for in the General Fund, the Litigation Settlement Fund and the Tort Liability Fund.

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

	<i>September 30, 2011</i>	<i>September 30, 2010</i>
Unpaid claims at beginning of year	\$ 3,816,629	\$ 21,113,843
Incurred claims (including IBNRs)	3,044,600	7,550,056
Claims Paid	(1,931,581)	(24,847,270)
Unpaid claims at end of year	\$ 4,929,648	\$ 3,816,629

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Health Care Coverage

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

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

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

	<i>September 30, 2011</i>	<i>September 30, 2010</i>
Unpaid claims at beginning of year	\$ 1,172,023	\$ 1,169,743
Incurred claims (including IBNRs)	17,035,228	11,082,760
Claims Paid	(17,144,366)	(11,080,480)
Unpaid claims at end of year	\$ 1,062,885	\$ 1,172,023

K. Contingencies

Grantor Agencies

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

Pending Litigation & Subsequent Events

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

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

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), Elected County Officials Personnel (ECO) 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 required 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

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) 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.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 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 2010 used by the employer was 8.75% of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 10.38%. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

County of Winnebago, Illinois

Notes to Financial Statements

September 30, 2011

Elected County Officials Personnel

All employees elected in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) 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 years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after eight or ten years of service. Participating members who retire at age 55 with eight years of Tier 1 service credit or after age 62 with ten years of Tier 2 service credit 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 years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

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 2010 used by the employer was 63.17% of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 75.04%. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. SLEP members meeting the two qualifications described in the first sentence of this paragraph 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. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 55 with ten years of Tier 2 service credit 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. The pension for participating members who retire between age 50 and 55 will be reduced by 1/2% for each month under age 55.

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 2010 used by the employer was 21.72% of annual covered payroll. The employer annual required contribution rate for calendar year 2010 was 22.96 %. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Actuarial valuation date	12/31/2008	12/31/2008	12/31/2008
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
Amortization method	Level Percentage of Projected Payroll On a Open Basis	Level Percentage of Projected Payroll On a Open Basis	Level Percentage of Projected Payroll On a Open Basis
Amortization period	30 Years	30 Years	30 Years
Significant actuarial assumptions:			
a) Rate of return on present and future assets	7.50%	7.50%	7.50%
b) Projected salary increase attributable to inflation	4.00%	4.00%	4.00%
c) Additional projected salary increases - seniority/merit	0.4% to 10.00%	0.4% to 10.00%	0.4% to 10.00%
d) Post retirement benefit increases	3.00%	3.00%	3.00%

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Defined Benefit Pension Plan (Continued)

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

	Fiscal Year	Illinois	Sheriff's	Elected
	Year	Municipal	Law	County
		Retirement	Enforcement	Officials
			Personnel	Personnel
Annual pension cost (APC)	2011	\$ 5,225,912	\$ 2,094,864	\$ 348,934
	2010	3,745,551	1,535,840	360,186
	2009	4,307,803	1,956,621	361,330
Actual contribution	2011	\$ 4,586,646	\$ 2,062,251	\$ 327,924
	2010	3,157,377	1,452,894	303,211
	2009	4,307,803	1,956,621	361,330
Percentage of APC contributed	2011	87.8%	98.4%	94.0%
	2010	84.3%	94.6%	87.6%
	2009	100.0%	100.0%	100.0%
Net pension obligation	2011	\$ 639,266	\$ 32,613	\$ 21,010
	2010	588,174	82,946	56,975
	2009	-	-	-

The net pension obligation was calculated as follows:

	Illinois	Sheriff's	Elected
	Municipal	Law	County
	Retirement	Enforcement	Officials
		Personnel	Personnel
Annual required contribution	\$ 5,213,331	\$ 2,093,090	\$ 347,715
Interest on net pension obligation	44,113	6,221	4,273
Adjustment to annual required contribution	(31,532)	(4,447)	(3,054)
Annual pension cost	5,225,912	2,094,864	348,934
Contribution made	4,586,646	2,062,251	327,924
Increase in net pension obligation	639,266	32,613	21,010
Net pension obligation, beginning of year	588,174	82,946	56,975
Net pension obligation, end of year	\$ 1,227,440	\$ 115,559	\$ 77,985

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Defined Benefit Pension Plan (Continued)

Funded Status

The funded status of the plans as of December 31, 2010 is based on actuarial valuations performed as of December 31, 2008 for IMRF, ECO and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans.

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel	Elected County Officials Personnel
Actuarial accrued liability (AAL)	\$ 115,522,003	\$ 39,663,005	\$ 2,738,283
Actuarial value of plan assets	\$ 95,251,385	\$ 21,626,141	\$ (960,434)
Unfunded Actuarial accrued liability (UAAL)	\$ 20,270,618	\$ 18,036,864	\$ 3,698,717
Funded ratio (actuarial value of plan assets/AAL)	82.45%	54.52%	-35.07%
Covered payroll (active plan members)	\$ 49,562,273	\$ 9,191,506	\$ 646,725
UAAL as a percentage of covered payroll	40.90%	196.23%	571.91%

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 is required by Illinois Compiled Statutes (ILCS) to provide certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County and retire through IMRF. Retiree participants electing those benefits are required to contribute \$555 to \$574 monthly for single and spousal coverage and \$1,413 to \$1,523 for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. There is an explicit subsidy per employee of \$4,751.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Other Post-Employment Benefits (OPEB) (continued)

Benefits Provided

The County provides 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 retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the County's insurance provider.

Membership

At September 30, 2011, membership consisted of:

Retirees and beneficiaries	
currently receiving benefits	72
Terminated employees entitled to	
benefits but not yet receiving them	-
Active employees	1343
TOTAL	<u>1415</u>
Participating employers	<u>1</u>

Funding Policy

The County is not required to and currently does 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 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 \$433,623 for the year ended September 30, 2011.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Other Post-Employment Benefits (OPEB) (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Increase (decrease) in net OPEB obligation
September 30, 2011	\$ 433,623	\$ 435,731	100.5%	\$ (2,108)
September 30, 2010	\$ 567,267	\$ 323,089	57.0%	\$ 244,178
September 30, 2009	\$ 621,149	\$ 241,822	38.9%	\$ 379,327

The net OPEB obligation as of September 30, 2011, was calculated as follows:

Annual required contribution	\$ 418,698
Interest on net OPEB obligation	44,778
Adjustment to annual required contribution	(29,853)
	433,623
Annual OPEB cost	433,623
Contributions made	435,731
	(2,108)
Increase in net OPEB obligation	(2,108)
Net OPEB obligation beginning of year	904,686
	\$ 902,578

Funded Status and Funding Progress - The funded status of the plan as of September 30, 2010 (latest actuarial valuation performed), was as follows:

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

Other Post-Employment Benefits (OPEB) (Continued)

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

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

In the September 30, 2010 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County 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, 2010 was 30 years.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2011

M. Restatements

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

	<u>Governmental</u> <u>Activities</u>	<u>Business Type</u> <u>Activities</u>	<u>General</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
Beginning net assets, as originally reported	\$ 247,647,996	14,459,216	10,361,380	53,820,544
Remove Forest Preserve from County reporting entity	(28,279,338)	(3,491,266)	-	(3,123,925)
Construction in progress transferred to Enterprise Fund	(1,317,548)	1,317,548	-	-
Change in capitalization threshold for capital assets	(2,982,603)	-	-	-
Report Tort Liability Fund as a special Revenue Fund in accordance with GASB Statement No. 66	-	-	173,165	(173,165)
Report River Bluff Nursing Home Operations Fund as an Enterprise in accordance with GASB Statement No. 54	(86,953)	86,953	-	(86,953)
Other restatements	(281,253)	-	-	-
Beginning net assets, as restated	\$ 214,700,301	12,372,451	10,534,545	50,436,501

The Winnebago County Forest Preserve District was removed from the County's reporting entity effective October 1, 2010. As a result, the beginning net asset balance and/or fund balances have been restated as noted above.

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, 2011

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes				
Property, net	\$ 10,242,000	\$ 10,242,000	\$ 10,470,830	\$ 228,830
Sales tax	961,000	961,000	1,076,078	115,078
Quarter-cent sales tax	7,320,000	7,320,000	7,286,566	(33,434)
Use tax	715,000	715,000	895,589	180,589
Total taxes	19,238,000	19,238,000	19,729,063	491,063
Intergovernmental				
State income tax allotments	4,683,000	4,683,000	3,970,064	(712,936)
Replacement tax allotments	1,535,000	1,535,000	2,799,882	1,264,882
Other	5,584,000	5,584,000	6,438,349	854,349
Total intergovernmental	11,802,000	11,802,000	13,208,295	1,406,295
Other				
Charges for services	4,305,000	4,305,000	5,487,570	1,182,570
Fines and forfeitures	5,170,000	5,170,000	3,839,339	(1,330,661)
Licenses and permits	500,000	500,000	532,273	32,273
Investment income	140,000	140,000	29,625	(110,375)
Other	2,377,000	2,377,000	2,706,702	329,702
Total revenues	\$ 43,532,000	\$ 43,532,000	\$ 45,532,867	\$ 2,000,867

(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, 2011

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Expenditures, current				
General government	\$ 7,813,303	\$ 7,804,395	\$ 7,549,684	\$ 254,711
Public safety	24,833,530	26,265,436	26,179,544	85,892
Judicial	9,033,049	9,727,184	9,653,153	74,031
Total expenditures, current	41,679,882	43,797,015	43,382,381	414,634
Debt Service				
Principal	256,500	256,500	247,537	8,963
Interest	10,500	14,985	23,506	(8,521)
Capital outlay	463,163	704,134	705,492	(1,358)
Total expenditures	42,410,045	44,772,634	44,358,916	413,718
Excess of revenues over (under) expenditures	1,121,955	(1,240,634)	1,173,951	2,414,585
Other financing sources (uses)				
Transfers in	844,000	844,000	791,070	2,479,070
Transfers out	(256,529)	(282,279)	(572,883)	(290,604)
Total other financing sources (uses)	587,471	561,721	218,187	2,188,466
Net change in fund balance	1,709,426	(678,913)	1,392,138	4,603,051
Fund balance, beginning of period			10,534,545	
Fund balance, end of period			\$ 11,926,683	

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, 2011

	<i>Budget</i>		<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Revenues				
Taxes	\$ 26,080,000	\$ 26,080,000	\$ 26,532,122	\$ 452,122
Intergovernmental revenues	659,000	659,000	734,556	75,556
Investment income	35,000	35,000	30,967	(4,033)
Charges for services	-	-	27,624	27,624
Other	32,000	32,000	57,719	25,719
Total revenues	26,806,000	26,806,000	27,382,988	576,988
Expenditures, current				
Public Safety				
Personnel	12,706,115	12,726,865	12,917,349	(190,484)
Supplies and services	4,654,727	4,726,034	5,188,457	(462,423)
Total expenditures	17,360,842	17,452,899	18,105,806	(652,907)
Excess of revenues over expenditures	9,445,158	9,353,101	9,277,182	75,919
Other financing uses				
Transfer out	(8,668,822)	(8,668,822)	(8,671,764)	(2,942)
Total other financing sources (uses)	(8,668,822)	(8,668,822)	(8,671,764)	(2,942)
Net change in fund balance	776,336	684,279	605,418	72,977
Fund balance, beginning of period			15,723,277	
Fund balance, end of period			\$ 16,328,695	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 5,069,000	\$ 5,173,846	\$ 104,846
Intergovernmental	1,499,000	1,495,112	(3,888)
Other	-	2,222	2,222
Total revenues	6,568,000	6,671,180	103,180
Expenditures, current			
General government			
Personnel	789,685	787,488	2,197
Public safety			
Personnel	1,974,213	1,968,719	5,494
Highways and streets			
Personnel	394,843	393,744	1,099
Health and welfare			
Personnel	1,974,213	1,968,719	5,494
Judicial			
Personnel	1,447,756	1,443,727	4,029
Total expenditures, current	6,580,710	6,562,397	18,313
Net change in fund balance	\$ (12,710)	108,783	\$ 121,493
Fund balance, beginning of period		3,451,271	
Fund balance, end of period		\$ 3,560,054	

See independent auditor's report.



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

September 30, 2011

County - ECO

<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>
12/31/10	\$ (960,434)	\$ 2,738,283	\$ 3,698,717	-35.07%	\$ 646,725	571.91%
12/31/09	(1,199,294)	2,784,400	3,983,694	-43.07%	680,177	585.68%
12/31/08	(2,009,252)	2,482,782	4,492,034	-80.93%	712,748	630.24%
12/31/07	243,492	3,597,012	3,353,520	6.77%	694,445	482.91%
12/31/06	2,078,044	4,959,681	2,881,637	41.90%	713,071	404.12%
12/31/05	1,701,285	4,848,685	3,147,400	35.09%	707,293	444.99%

County Regular Plan

<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>
12/31/10	\$ 95,251,385	\$ 115,522,003	\$ 20,270,618	82.45%	\$ 49,562,273	40.90%
12/31/09	93,777,094	116,643,446	22,866,352	80.40%	55,130,092	41.48%
12/31/08	88,679,302	107,006,355	18,327,053	82.87%	56,205,777	32.61%
12/31/07	111,536,522	107,857,770	(3,678,752)	103.41%	51,905,185	0.00%
12/31/06	100,690,101	98,332,898	(2,357,203)	102.40%	44,654,435	0.00%
12/31/05	93,147,414	89,264,948	(3,882,466)	104.35%	39,306,754	0.00%

Sheriff's Law Enforcement Personnel Plan (SLEP)

<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>
12/31/10	\$ 21,626,141	\$ 39,663,005	\$ 18,036,864	54.52%	\$ 9,191,506	196.23%
12/31/09	23,632,711	43,049,821	19,417,110	54.90%	9,990,430	194.36%
12/31/08	20,852,893	40,135,800	19,282,907	51.96%	10,315,831	186.93%
12/31/07	26,390,989	38,451,206	12,060,217	68.64%	9,264,425	130.18%
12/31/06	24,589,134	36,635,854	12,046,720	67.12%	8,742,690	137.79%
12/31/05	23,430,333	32,002,452	8,572,119	73.21%	7,707,916	111.21%

Information as of December 31, 2011 was not available at the time of printing.

See independent auditor's report.

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

September 30, 2011

County - ECO

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2011	\$ 348,934	\$ 327,924	94.0%	\$ 77,985
2010	458,366	401,391	88.0%	56,975
2009	361,330	361,330	100.0%	-
2008	311,840	311,840	100.0%	-
2007	302,569	302,569	100.0%	-
2006	330,009	330,009	100.0%	-

County Regular Plan

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2011	\$ 5,225,912	\$ 4,586,646	87.8%	\$ 1,227,440
2010	4,881,135	4,292,961	88.0%	588,174
2009	4,307,803	4,307,803	100.0%	-
2008	4,503,519	4,503,519	100.0%	-
2007	4,110,891	4,110,891	100.0%	-
2006	3,728,645	3,728,645	100.0%	-

Sheriff's Law Enforcement Personnel Plan (SLEP)

<i>Fiscal Year</i>	<i>Annual Pension Cost (APC)</i>	<i>Annual Required Contribution</i>	<i>Percentage of APC Contributed</i>	<i>Net Pension Obligation</i>
2011	\$ 2,094,864	\$ 2,062,251	98.4%	\$ 115,559
2010	2,054,414	1,971,468	96.0%	82,946
2009	1,956,621	1,956,621	100.0%	-
2008	2,068,527	2,068,527	100.0%	-
2007	1,720,114	1,720,114	100.0%	-
2006	1,626,140	1,626,140	100.0%	-

See independent auditor's report.

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

September 30, 2011

<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>
9/30/11	N/A	N/A	N/A	N/A	N/A	N/A
9/30/10	\$ -	\$ 4,434,201	\$ 4,434,201	0.00%	\$ 65,800,699	6.74%
9/30/09	-	5,365,141	5,365,141	0.00%	65,437,521	8.20%
9/30/08	-	6,131,610	6,131,610	0.00%	67,145,355	9.13%

Note: Actuarial valuation was not performed in fiscal year 2011.

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

September 30, 2011

<i>Fiscal Year Ended</i>	<i>Employer Contributions</i>	<i>Annual Required Contribution (ARC)</i>	<i>Percentage of ARC Contributed</i>
2011	\$ 435,731	\$ 433,623	100.49%
2010	323,089	556,234	58.09%
2009	241,822	621,149	38.93%
2008	344,044	625,225	55.03%

See independent auditor's report.

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2011

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,
- Coroner Fee Fund,
- Probation Grants Fund,
- Public Defender Grants Fund,
- Circuit Court Grants Fund,
- 2006C Motor Fuel Tax Project Fund

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

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

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

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2011

Note 2 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2011:

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
General Fund			
<i>General government function</i>			
County Board			
Supplies and services	\$ 20,421	\$ 20,914	\$ (493)
Miscellaneous County			
Supplies and services	346,531	351,061	(4,530)
Capital outlay	149,319	150,677	(1,358)
Human resources			
Supplies and services	16,716	17,105	(389)
Purchasing			
Supplies and services	4,200	4,621	(421)
Supervisor of assessment			
Personnel	729,917	730,967	(1,050)
Information technology			
Supplies and services	7,720	8,214	(494)
<i>Public Safety</i>			
Civil Defense			
Supplies and services	29,998	33,509	(3,511)
Juvenile Probation			
Supplies and services	54,206	55,385	(1,179)
Sheriff's office			
Supplies and services	1,240,245	1,333,163	(92,918)
<i>Judicial</i>			
Clerk of the Circuit Court			
Supplies and services	218,150	219,332	(1,182)
Jury Commission			
Supplies and services	214,083	214,865	(782)
Public Defender			
Supplies and services	71,200	72,940	(1,740)

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2011

Note 2 - Expenditures over Appropriations (Continued):

	<i>Appropriations</i>	<i>Expenditures/ Expenses</i>	<i>Excess</i>
Treasurer's Delinquent Tax Fee Fund			
General government			
Personnel	51,751	52,135	(384)
Rental Housing Fee Fund			
General government			
Supplies and services	-	415,386	(415,386)
Employer Social Security Fund			
General government			
Personnel	464,090	464,750	(660)
Public safety			
Personnel	1,307,890	1,309,746	(1,856)
Highways and streets			
Personnel	253,140	253,499	(359)
Health and welfare			
Personnel	1,265,700	1,267,495	(1,795)
Judicial			
Personnel	928,180	929,498	(1,318)
Tort Liability Fund			
General government			
Personnel	17,860	17,862	(2)
Public safety			
Personnel	32,901	32,905	(4)
Highways and streets			
Personnel	4,700	4,701	(1)
Health and welfare			
Personnel	23,501	23,503	(2)
Judicial			
Personnel	15,040	15,041	(1)
Sheriff's Department Grants Fund			
Public safety			
Personnel	90,000	113,093	(23,093)
Supplies and services	687,421	750,634	(63,213)
Court Services Grants Fund			
Public safety			
Supplies and services	19,500	19,534	(34)
Law Library Fund			
Judicial			
Personnel	81,943	82,299	(356)
Supplies and services	190,421	197,933	(7,512)



Other Supplementary Information



Nonmajor Governmental Funds
Combining Statements





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

September 30, 2011

Assets	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Total</i>
Assets					
Cash and investments	\$ 29,251,909	\$ 14,125,681	\$ 2,489,326	\$ 877,849	\$ 46,744,765
Property taxes receivable, net	19,409,030	-	-	-	19,409,030
Other receivables	402,278	-	-	-	402,278
Due from other governmental units and agencies	3,953,079	-	1,052,224	-	5,005,303
Due from other funds	508,276	-	-	-	508,276
Notes receivable, net	1,154,446	-	-	-	1,154,446
Total assets	\$ 54,679,018	\$ 14,125,681	\$ 3,541,550	\$ 877,849	\$ 73,224,098
Liabilities and fund balances					
Liabilities					
Accounts payable	\$ 3,348,966	\$ 600	\$ 331,794	\$ 206,272	3,887,632
Accrued payroll	455,861	-	1,640	-	457,501
Due to other funds	938,534	-	-	-	938,534
Deferred revenue	20,361,276	-	-	-	20,361,276
Contract retainage	25,254	-	2,306	-	27,560
Total liabilities	25,129,891	600	335,740	206,272	25,672,503
Fund balances:					
Restricted for economic development	1,154,446	-	-	-	1,154,446
Restricted for capital improvements	-	-	737,793	-	737,793
Restricted for highways and streets	11,190,535	-	-	-	11,190,535
Restricted for public safety	4,352,644	-	-	-	4,352,644
Restricted for health and welfare	3,582,768	-	-	-	3,582,768
Restricted for judicial purposes	547,002	-	-	-	547,002
Restricted for tort liability	123,903	-	-	-	123,903
Restricted for specific purposes	885,527	-	-	-	885,527
Restricted for equipment replacement	39,500	-	-	-	39,500
Restricted for retirement	2,215,373	-	-	-	2,215,373
Restricted for debt service	-	14,125,081	-	-	14,125,081
Restricted for working cash	-	-	-	671,577	671,577
Unrestricted:					
Assigned for capital projects	-	-	2,468,017	-	2,468,017
Assigned for public health	1,654,327	-	-	-	1,654,327
Assigned for highways and streets	4,253,772	-	-	-	4,253,772
Unassigned	(450,670)	-	-	-	(450,670)
Total fund balances	29,549,127	14,125,081	3,205,810	671,577	47,551,595
Total liabilities and fund balances	\$ 54,679,018	\$ 14,125,681	\$ 3,541,550	\$ 877,849	\$ 73,224,098

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, 2011

	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Permanent Fund</i>	<i>Totals</i>
Revenues					
Taxes	\$ 18,540,066	\$ -	\$ -	\$ -	\$ 18,540,066
Intergovernmental	18,940,936	1,413,600	5,377	-	20,359,913
Charges for services	9,653,471	-	3,195,897	-	12,849,368
Licenses and permits	837,557	-	-	-	837,557
Investment income	56,112	28,836	(2,169)	-	82,779
Fees, fines, and forfeitures	-	224,476	-	-	224,476
Miscellaneous	372,271	-	993	-	373,264
Total revenues	48,400,413	1,666,912	3,200,098	-	53,267,423
Expenditures, current					
General government	2,399,545	-	2,931,632	-	5,331,177
Public safety	8,804,436	-	-	-	8,804,436
Highways and streets	8,677,950	-	-	-	8,677,950
Health and welfare	14,932,534	-	-	-	14,932,534
Judicial	3,389,017	-	-	-	3,389,017
Total expenditures, current	38,203,482	-	2,931,632	-	41,135,114
Debt service					
Principal	-	8,895,000	-	-	8,895,000
Interest and fiscal charges	20,205	7,242,751	-	-	7,262,956
Capital outlay	5,091,100	-	2,550,786	-	7,641,886
Total expenditures	43,314,787	16,137,751	5,482,418	-	64,934,956
Excess of revenues over (under) expenditures	5,085,626	(14,470,839)	(2,282,320)	-	(11,667,533)
Other financing sources (uses)					
Issuance of bonds	-	5,955,000	-	-	5,955,000
Payment to refunding escrow agent	-	(6,126,387)	-	-	(6,126,387)
Premium on issuance of bonds	-	269,580	-	-	269,580
Transfers in	720,101	14,551,629	-	-	15,271,730
Transfers out	(6,251,580)	(36,646)	(299,070)	-	(6,587,296)
Total other financing sources (uses)	(5,531,479)	14,613,176	(299,070)	-	8,782,627
Net change in fund balance	(445,853)	142,337	(2,581,390)	-	(2,884,906)
Fund balance (deficit), beginning, as restated	29,994,980	13,982,744	5,787,200	671,577	50,436,501
Fund balance, end of period	\$ 29,549,127	\$ 14,125,081	\$ 3,205,810	\$ 671,577	\$ 47,551,595

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, 2011

	<i>Personnel</i>			<i>Variance with Final Budget Positive (Negative)</i>	<i>Supplies and Services</i>			<i>Variance with Final Budget Positive (Negative)</i>
	<i>Budget</i>		<i>Actual</i>		<i>Budget</i>		<i>Actual</i>	
	<i>Original</i>	<i>Final</i>			<i>Original</i>	<i>Final</i>		
General Government								
Building Maintenance	\$ 85,255	\$ 85,255	\$ 71,990	\$ 13,265	\$ 1,137,010	1,137,010	1,052,191	\$ 84,819
City Election	118,151	118,151	116,465	1,686	-	-	-	-
County Auditor	236,280	243,822	243,662	160	6,716	6,716	6,703	13
County Board	520,727	520,727	518,271	2,456	20,421	20,421	20,914	(493)
County Clerk	571,281	571,281	562,816	8,465	422,084	463,024	429,872	33,152
Finance	260,614	262,493	261,767	726	5,876	5,876	5,509	367
Miscellaneous County	217,000	31,858	3,139	28,719	358,531	346,531	351,061	(4,530)
Human Resources	298,080	327,473	327,155	318	16,276	16,716	17,105	(389)
Purchasing	148,627	148,627	145,373	3,254	4,200	4,200	4,621	(421)
Planning	757,083	757,083	750,162	6,921	238,096	238,096	197,680	40,416
Recorder of Deeds	513,484	544,638	543,188	1,450	21,258	21,258	15,888	5,370
Superintendent of Education	273,466	275,066	274,049	1,017	111,291	141,291	132,896	8,395
Supervisor of Assessment	664,631	729,917	730,967	(1,050)	243,526	223,526	221,662	1,864
Treasurer	342,927	342,927	336,712	6,215	121,448	121,448	119,745	1,703
Information Technology	91,244	91,244	79,907	11,337	7,720	7,720	8,214	(494)
Total General Government	5,098,850	5,050,562	4,965,623	84,939	2,714,453	2,753,833	2,584,061	169,772
Public Safety								
911 Center	1,019,843	1,094,353	1,068,775	25,578	604,266	598,266	592,968	5,298
County Jail	3,493,059	3,528,167	3,482,952	45,215	2,354,028	2,704,028	2,661,773	42,255
Chief Probation Office	2,248,410	2,228,410	2,227,079	1,331	64,950	84,950	84,480	470
Civil Defense	73,935	74,990	74,145	845	29,898	29,998	33,509	(3,511)
Dependent Children	-	-	-	-	300,477	311,477	301,834	9,643
Juvenile Day / Evening Reporting	190,292	185,292	164,522	20,770	12,094	17,094	14,516	2,578
Juvenile Probation	1,545,451	1,524,451	1,519,465	4,986	44,206	54,206	55,385	(1,179)
Public Safety Building Costs	-	-	-	-	830,727	1,043,727	1,042,593	1,134
Sheriff's Office	10,833,628	11,364,940	11,346,817	18,123	1,006,924	1,240,245	1,333,163	(92,918)
Records	174,745	171,245	166,205	5,040	6,597	9,597	9,363	234
Installment note related activities - principal	-	-	-	-	-	-	-	-
Installment note related activities - interest	-	-	-	-	-	-	-	-
Total Public Safety	19,579,363	20,171,848	20,049,960	121,888	5,254,167	6,093,588	6,129,584	(35,996)
Judicial								
State's Attorney	2,952,836	3,079,662	3,079,129	533	278,423	334,423	334,104	319
Clerk of the Circuit Court	1,920,638	2,073,959	2,073,486	473	218,150	218,150	219,332	(1,182)
Circuit Court	392,032	616,828	575,956	40,872	535,268	614,768	585,476	29,292
Coroner	612,529	646,921	646,521	400	323,162	308,162	303,349	4,813
Jury Commission	120,438	124,738	124,581	157	184,083	214,083	214,865	(782)
Public Defender	1,428,690	1,424,290	1,423,414	876	66,800	71,200	72,940	(1,740)
Total Judicial	7,427,163	7,966,398	7,923,087	43,311	1,605,886	1,760,786	1,730,066	30,720
Total Expenditures	\$ 32,105,376	\$ 33,188,808	\$ 32,938,670	\$ 250,138	\$ 9,574,506	\$ 10,608,207	\$ 10,443,711	\$ 164,496

See independent auditor's report.

<u>Total Expenditures, Current</u>			<i>Variance with Final Budget Positive (Negative)</i>	<u>Debt Service</u>			<i>Variance with Final Budget Positive (Negative)</i>
<u>Budget</u>		<i>Actual</i>		<u>Budget</u>		<i>Actual</i>	
<i>Original</i>	<i>Final</i>			<i>Original</i>	<i>Final</i>		
\$ 1,222,265	\$ 1,222,265	\$ 1,124,181	\$ 98,084	\$ -	-	-	\$ -
118,151	118,151	116,465	1,686	-	-	-	-
242,996	250,538	250,365	173	-	-	-	-
541,148	541,148	539,185	1,963	-	-	-	-
993,365	1,034,305	992,688	41,617	-	-	-	-
266,490	268,369	267,276	1,093	-	-	-	-
575,531	378,389	354,200	24,189	-	-	-	-
314,356	344,189	344,260	(71)	-	-	-	-
152,827	152,827	149,994	2,833	-	-	-	-
995,179	995,179	947,842	47,337	-	-	-	-
534,742	565,896	559,076	6,820	-	-	-	-
384,757	416,357	406,945	9,412	-	-	-	-
908,157	953,443	952,629	814	-	-	-	-
464,375	464,375	456,457	7,918	-	-	-	-
98,964	98,964	88,121	10,843	-	-	-	-
7,813,303	7,804,395	7,549,684	254,711	-	-	-	-
1,624,109	1,692,619	1,661,743	30,876	-	-	-	-
5,847,087	6,232,195	6,144,725	87,470	-	-	-	-
2,313,360	2,313,360	2,311,559	1,801	-	-	-	-
103,833	104,988	107,654	(2,666)	-	-	-	-
300,477	311,477	301,834	9,643	-	-	-	-
202,386	202,386	179,038	23,348	-	-	-	-
1,589,657	1,578,657	1,574,850	3,807	-	-	-	-
830,727	1,043,727	1,042,593	1,134	-	-	-	-
11,840,552	12,605,185	12,679,980	(74,795)	-	-	-	-
181,342	180,842	175,568	5,274	-	-	-	-
-	-	-	-	256,500	256,500	247,537	8,963
-	-	-	-	10,500	14,985	23,506	(8,521)
24,833,530	26,265,436	26,179,544	85,892	267,000	271,485	271,043	442
3,231,259	3,414,085	3,413,233	852	-	-	-	-
2,138,788	2,292,109	2,292,818	(709)	-	-	-	-
927,300	1,231,596	1,161,432	70,164	-	-	-	-
935,691	955,083	949,870	5,213	-	-	-	-
304,521	338,821	339,446	(625)	-	-	-	-
1,495,490	1,495,490	1,496,354	(864)	-	-	-	-
9,033,049	9,727,184	9,653,153	74,031	-	-	-	-
\$ 41,679,882	\$ 43,797,015	\$ 43,382,381	\$ 414,634	\$ 267,000	\$ 271,485	\$ 271,043	\$ 442

(Continued)

See independent auditor's report.

County of Winnebago, Illinois

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

For The Year Ended September 30, 2011

	<i>Capital Outlay</i>			<i>Variance with Final Budget Positive (Negative)</i>
	<i>Budget</i>		<i>Actual</i>	
	<i>Original</i>	<i>Final</i>		
General Government				
Building Maintenance	\$ -	\$ -	\$ -	\$ -
City Election	-	-	-	-
County Auditor	-	-	-	-
County Board	-	-	-	-
County Clerk	-	-	-	-
Finance	-	-	-	-
Miscellaneous County	194,319	149,319	150,677	(1,358)
Human Resources	-	-	-	-
Purchasing	-	-	-	-
Planning	-	-	-	-
Recorder of Deeds	-	-	-	-
Superintendent of Education	-	-	-	-
Supervisor of Assessment	-	-	-	-
Treasurer	-	-	-	-
Information Technology	-	-	-	-
Total General Government	194,319	149,319	150,677	(1,358)
Public Safety				
911 Center	-	-	-	-
County Jail	-	-	-	-
Chief Probation Office	-	-	-	-
Civil Defense	136,780	136,780	136,780	-
Dependent Children	-	-	-	-
Juvenile Day / Evening Reporting	-	-	-	-
Juvenile Probation	-	-	-	-
Public Safety Building Costs	-	-	-	-
Sheriff's Office	132,064	418,035	418,035	-
Records	-	-	-	-
Installment note related activities - principal	-	-	-	-
Installment note related activities - interest	-	-	-	-
Total Public Safety	268,844	554,815	554,815	-
Judicial				
State's Attorney	-	-	-	-
Clerk of the Circuit Court	-	-	-	-
Circuit Court	-	-	-	-
Coroner	-	-	-	-
Jury Commission	-	-	-	-
Public Defender	-	-	-	-
Total Judicial	-	-	-	-
Total Expenditures	\$ 463,163	\$ 704,134	\$ 705,492	\$ (1,358)

(Continued)

See independent auditor's report.

<i>Total Expenditures</i>			<i>Variance with</i>
<i>Budget</i>		<i>Actual</i>	<i>Final Budget</i>
<i>Original</i>	<i>Final</i>		<i>Positive</i>
			<i>(Negative)</i>
\$ 1,222,265	\$ 1,222,265	\$ 1,124,181	\$ 98,084
118,151	118,151	116,465	1,686
242,996	250,538	250,365	173
541,148	541,148	539,185	1,963
993,365	1,034,305	992,688	41,617
266,490	268,369	267,276	1,093
769,850	527,708	504,877	22,831
314,356	344,189	344,260	(71)
152,827	152,827	149,994	2,833
995,179	995,179	947,842	47,337
534,742	565,896	559,076	6,820
384,757	416,357	406,945	9,412
908,157	953,443	952,629	814
464,375	464,375	456,457	7,918
98,964	98,964	88,121	10,843
8,007,622	7,953,714	7,700,361	253,353
1,624,109	1,692,619	1,661,743	30,876
5,847,087	6,232,195	6,144,725	87,470
2,313,360	2,313,360	2,311,559	1,801
240,613	241,768	244,434	(2,666)
300,477	311,477	301,834	9,643
202,386	202,386	179,038	23,348
1,589,657	1,578,657	1,574,850	3,807
830,727	1,043,727	1,042,593	1,134
11,972,616	13,023,220	13,098,015	(74,795)
181,342	180,842	175,568	5,274
256,500	256,500	247,537	8,963
10,500	14,985	23,506	(8,521)
25,369,374	27,091,736	27,005,402	86,334
3,231,259	3,414,085	3,413,233	852
2,138,788	2,292,109	2,292,818	(709)
927,300	1,231,596	1,161,432	70,164
935,691	955,083	949,870	5,213
304,521	338,821	339,446	(625)
1,495,490	1,495,490	1,496,354	(864)
9,033,049	9,727,184	9,653,153	74,031
\$ 42,410,045	\$ 44,772,634	\$ 44,358,916	\$ 413,718

See independent auditor's report.



Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than special assessments or for major capital projects) that are legally restricted or committed to expenditure for specified purposes. 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 the use of which is restricted by (state statute or county ordinance) to 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 the use of which is restricted by state statute to expenditure for the automation of the Treasurer's office.

Vital Records Fee Fund - Used to account for the revenues the use of which is restricted by state statute to expenditures for processing and providing vital records to the public.

Recorder's Document Fee Fund - Used to account for the Recorder's Document Storage Fee, which was imposed by Resolution of the County Board in 1984 and restricted to cover expenditures for 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 Court Security Fee which is imposed by the Chief Judge and restricted 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 and is restricted 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 are restricted to offset the costs of collecting child support by the Clerk's office.

Children's Waiting Room Fund - Used to account for the fee the use of which is restricted to 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 fees collected for each recorded real estate related document the use of which is restricted by the State.

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, the use of which is restricted by the State.

9-1-1 Operations Fund - Used to account for the 911 Fees the use of which is restricted by the State for 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 are restricted for the purchase of services for probationers with special needs and for the purchase of equipment for use of the County's probation department.

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

Coroner Fee Fund - Used to account for the revenues as a result of the Coroner's Fund Legislature restricted for expenditures relating to personnel in the Coroner's office.

Public Health Grants Fund - Used to account for the various grants the use of which is restricted to expenditures 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. The primary revenues from property taxes are restricted to providing public health services.

County Detention Home Fund - Used to account for the property taxes and other revenues that are restricted for 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. The Intergovernmental Agreement restricts the use of the fees to the GIS 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 property tax levy which is restricted for the 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 property taxes restricted for 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 property tax levy the use of which is restricted for bridge improvements throughout the County.

Federal Matching Aid Fund - Used to account for revenues and expenditures related to a property tax imposed the use of which is restricted to 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, the use of which is restricted by the State for road maintenance and improvements.

Toll Bridge Operations Fund - Used to account for the revenues related to the Toll Bridge, the use of which is restricted by county ordinance (No 97CO-23) to the repayment of debt issued for the toll bridge and the maintenance of the toll bridge.

Veterans' Assistance Fund - Used to account for the property tax levy the use of which is restricted to provide basic needs of a welfare nature to veterans.

Employer Social Security Fund - Used to account for the property tax levy the use of which is restricted to the County's portion of social security.

Tort Liability Fund - Used to account for the property tax levy the use of which is restricted to the County's tort expenditures.

Sheriff's Department Grants Fund - Used to account for revenues and expenditures related to various grants received by the Sheriff's Department restricted 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 restricted 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 the use of which is restricted to juvenile intake, probation violence, juvenile truancy and sex offender programs.

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

Public Defender Grants Fund - A grant from the Illinois Criminal Justice Authority restricted to funding 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 restricted to upgrade the physical deficiencies in public services and housing in certain areas.

Circuit Court Grants Fund - Used to account for grant money received by the Circuit Court restricted for court related operations.

Law Library Fund - Used to account for the fees restricted by State statute to providing a complete reference library to meet the legal needs of the County Bar Association, the Judicial System, and the general public.

Civil Union and Marriage Fund - Used to account for the marriage and civil union fees the use of which are restricted to the administration of justice.

County Highway Fund - Used to account for the property tax and other revenues restricted for road improvements throughout the County.



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

September 30, 2011

Assets	<i>Document Storage Fee Fund</i>	<i>Treasurer's Delinquent Tax Fee Fund</i>	<i>Vital Records Fee Fund</i>	<i>Recorder's Document Fee Fund</i>	<i>Court Automation Fee Fund</i>
Cash and investments	\$ 401,490	\$ 37,122	\$ 136,989	\$ 335,402	\$ -
Property taxes receivable	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-
Other receivables	59,543	-	-	-	58,711
Due from other governmental units and agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Notes receivable, net	-	-	-	-	-
Total assets	\$ 461,033	\$ 37,122	\$ 136,989	\$ 335,402	\$ 58,711
Liabilities and fund balance (deficit)					
Liabilities					
Accounts payable	\$ 99,091	\$ -	\$ 868	\$ 14,585	\$ -
Accrued payroll	15,539	1,494	-	2,322	7,970
Due to other funds	-	-	-	-	44,587
Deferred revenue	-	-	-	-	-
Contract retainage	-	-	-	-	-
Total liabilities	114,630	1,494	868	16,907	52,557
Fund balances					
Restricted for economic development	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-
Restricted for public safety	-	-	-	-	-
Restricted for health and welfare	-	-	-	-	-
Restricted for judicial purposes	346,403	-	-	-	6,154
Restricted for tort liability	-	-	-	-	-
Restricted for specific purposes	-	-	136,121	318,495	-
Restricted for equipment replacement	-	35,628	-	-	-
Restricted for retirement	-	-	-	-	-
Unrestricted:					
Assigned for public health	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances (deficit)	346,403	35,628	136,121	318,495	6,154
Total liabilities and fund balances (deficit)	\$ 461,033	\$ 37,122	\$ 136,989	\$ 335,402	\$ 58,711

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>
\$ -	\$ -	\$ -	\$ 152,763	\$ 24,770	\$ 286,945	\$ 2,961,010
-	-	-	-	-	-	-
38,687	-	-	10,130	-	-	61,888
-	-	-	-	-	-	538,366
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 38,687	\$ -	\$ -	\$ 162,893	\$ 24,770	\$ 286,945	\$ 3,561,264

\$ -	\$ -	\$ -	\$ 10,362	\$ 66,159	\$ -	\$ 121,480
-	-	2,427	-	-	-	-
26,746	1,602	23,639	-	-	-	-
-	-	-	-	-	-	154,079
-	-	-	-	-	-	-
26,746	1,602	26,066	10,362	66,159	-	275,559

-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,941	-	-	-	-	286,945	3,285,705
-	-	-	-	-	-	-
-	-	-	152,531	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(1,602)	(26,066)	-	(41,389)	-	-
11,941	(1,602)	(26,066)	152,531	(41,389)	286,945	3,285,705

\$ 38,687	\$ -	\$ -	\$ 162,893	\$ 24,770	\$ 286,945	\$ 3,561,264
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(Continued)

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

September 30, 2011

Assets	<i>Probation Services Fee Fund</i>	<i>Neutral Site Custody Exchange Fund</i>	<i>Coroner Fee 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	\$ 311,128	\$ 27,136	\$ 2,132	\$ 99,500	\$ 4,643,941	\$ 359,065	\$ 298,205
Property taxes receivable	-	-	-	-	3,241,360	1,787,093	-
Allowance for uncollectible taxes	-	-	-	-	(30,690)	(16,890)	-
Other receivables	11,480	8,104	-	-	72,269	-	-
Due from other governmental units and agencies	-	-	-	1,627,518	74,957	334,161	-
Due from other funds	-	-	-	-	508,276	-	-
Notes receivable, net	-	-	-	-	-	-	-
Total assets	\$ 322,608	\$ 35,240	\$ 2,132	\$ 1,727,018	\$ 8,510,113	\$ 2,463,429	\$ 298,205
Liabilities and fund balance (deficit)							
Liabilities							
Accounts payable	\$ 11,123	\$ 27,136	\$ -	\$ 209,164	\$ 156,755	\$ 25,257	\$ 7,072
Accrued payroll	-	-	-	138,245	77,454	62,310	6,560
Due to other funds	-	-	-	516,694	-	-	-
Deferred revenue	-	-	-	1,244,528	3,144,479	2,006,271	-
Contract retainage	-	-	-	-	-	-	-
Total liabilities	11,123	27,136	-	2,108,631	3,378,688	2,093,838	13,632
Fund balance							
Restricted for economic development	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	311,485	-	2,132	-	-	369,591	-
Restricted for health and welfare	-	-	-	-	3,477,098	-	-
Restricted for judicial purposes	-	8,104	-	-	-	-	-
Restricted for tort liability	-	-	-	-	-	-	-
Restricted for general government	-	-	-	-	-	-	284,573
Restricted for equipment replacement	-	-	-	-	-	-	-
Restricted for retirement	-	-	-	-	-	-	-
Unrestricted:							
Assigned for public health	-	-	-	-	1,654,327	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Unassigned	-	-	-	(381,613)	-	-	-
Total fund balance (deficit)	311,485	8,104	2,132	(381,613)	5,131,425	369,591	284,573
Total liabilities and fund balance (deficit)	\$ 322,608	\$ 35,240	\$ 2,132	\$ 1,727,018	\$ 8,510,113	\$ 2,463,429	\$ 298,205

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>
\$ 5,926	\$ 63,551	\$ 3,875	\$ 1,049,711	\$ 2,983,550	\$ 5,608,716
-	104,083	184,139	385,024	2,115,273	-
-	(980)	(1,740)	(3,650)	(20,040)	-
-	-	3,408	-	29,800	-
-	-	-	14,512	79,797	896,661
-	-	-	-	-	-
-	-	-	-	-	-
\$ 5,926	\$ 166,654	\$ 189,682	\$ 1,445,597	\$ 5,188,380	\$ 6,505,377

\$ -	\$ 5,201	\$ 3,800	\$ 526,846	\$ 970,923	\$ 684,720
-	2,498	13,322	-	-	-
-	-	-	-	-	-
-	97,020	172,260	361,350	1,983,960	-
-	-	-	24,025	-	-
-	104,719	189,382	912,221	2,954,883	684,720

-	-	-	-	-	-
-	-	-	533,376	2,233,497	5,219,742
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,926	61,935	300	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	600,915
-	-	-	-	-	-
5,926	61,935	300	533,376	2,233,497	5,820,657

\$ 5,926	\$ 166,654	\$ 189,682	\$ 1,445,597	\$ 5,188,380	\$ 6,505,377
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(Continued)

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

September 30, 2011

Assets	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>	<i>Tort Liability Fund</i>	<i>Sheriff's Department Grants Fund</i>	<i>State's Attorney Grants Fund</i>	<i>Court Services Grants Fund</i>
Cash and cash equivalents	\$ 26,268	\$ 101,547	\$ 2,034,534	\$ 25,158	\$ -	\$ -	\$ 23,872
Property taxes receivable	-	314,139	3,474,710	4,991,729	-	-	-
Allowance for uncollectible taxes	-	(3,040)	(32,950)	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other governmental units and agencies	-	-	1,129	163	271,338	26,527	-
Due from other funds	-	-	-	-	-	-	-
Notes receivable, net	-	-	-	-	-	-	-
Total assets	\$ 26,268	\$ 412,646	\$ 5,477,423	\$ 5,017,050	\$ 271,338	\$ 26,527	\$ 23,872
Liabilities and fund balance (deficit)							
Liabilities							
Accounts payable	\$ -	\$ 6,016	\$ -	\$ 123,070	\$ 69,598	\$ -	\$ 1,200
Accrued payroll	-	-	-	3,935	3,824	10,255	-
Due to other funds	22,396	-	-	32,952	8,314	7,642	-
Deferred revenue	-	300,960	3,262,050	4,733,190	136,059	-	-
Contract retainage	-	-	-	-	-	-	-
Total liabilities	22,396	306,976	3,262,050	4,893,147	217,795	17,897	1,200
Fund balance							
Restricted for economic development	-	-	-	-	-	-	-
Restricted for highways and streets	-	-	-	-	-	-	-
Restricted for public safety	-	-	-	-	53,543	8,630	22,672
Restricted for health and welfare	-	105,670	-	-	-	-	-
Restricted for judicial purposes	-	-	-	-	-	-	-
Restricted for tort liability	-	-	-	123,903	-	-	-
Restricted for general government	-	-	-	-	-	-	-
Restricted for equipment replacement	3,872	-	-	-	-	-	-
Restricted for retirement	-	-	2,215,373	-	-	-	-
Unrestricted:							
Assigned for public health	-	-	-	-	-	-	-
Assigned for highways and streets	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance (deficit)	3,872	105,670	2,215,373	123,903	53,543	8,630	22,672
Total liabilities and fund balance (deficit)	\$ 26,268	\$ 412,646	\$ 5,477,423	\$ 5,017,050	\$ 271,338	\$ 26,527	\$ 23,872

(Continued)

See independent auditor's report.

<i>Community Development Grants Fund</i>	<i>Circuit Court Grants Fund</i>	<i>Law Library Fund</i>	<i>Civil Union and Marriage Fund</i>	<i>County Highway Fund</i>	<i>Totals</i>
\$ 52,427	\$ 25,750	\$ 290,336	\$ 8,799	\$ 6,870,291	\$ 29,251,909
-	-	-	-	2,949,390	19,546,940
-	-	-	-	(27,930)	(137,910)
-	-	21,273	-	26,985	402,278
-	-	-	-	87,950	3,953,079
-	-	-	-	-	508,276
1,154,446	-	-	-	-	1,154,446
\$ 1,206,873	\$ 25,750	\$ 311,609	\$ 8,799	\$ 9,906,686	\$ 54,679,018

\$ -	\$ -	\$ 30,146	\$ -	\$ 178,394	\$ 3,348,966
-	-	2,490	-	105,216	455,861
-	-	253,962	-	-	938,534
-	-	-	-	2,765,070	20,361,276
-	-	-	-	1,229	25,254
-	-	286,598	-	3,049,909	25,129,891

1,154,446	-	-	-	-	1,154,446
-	-	-	-	3,203,920	11,190,535
-	-	-	-	-	4,352,644
-	-	-	-	-	3,582,768
-	-	25,011	8,799	-	547,002
-	-	-	-	-	123,903
52,427	25,750	-	-	-	885,527
-	-	-	-	-	39,500
-	-	-	-	-	2,215,373
-	-	-	-	-	1,654,327
-	-	-	-	3,652,857	4,253,772
-	-	-	-	-	(450,670)
1,206,873	25,750	25,011	8,799	6,856,777	29,549,127
\$ 1,206,873	\$ 25,750	\$ 311,609	\$ 8,799	\$ 9,906,686	\$ 54,679,018

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, 2011

	<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>	<i>Court Security Fee Fund</i>
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	718,918	40,388	45,144	342,291	711,869	631,078
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	718,918	40,388	45,144	342,291	711,869	631,078
Expenditures, current						
General government	-	52,135	22,513	247,114	-	-
Public safety	-	-	-	-	-	654,506
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Judicial	680,975	-	-	-	246,007	-
Total expenditures, current	680,975	52,135	22,513	247,114	246,007	654,506
Capital outlay	21,489	-	-	-	-	-
Debt service - interest	-	-	-	-	-	-
Total expenditures	702,464	52,135	22,513	247,114	246,007	654,506
Excess of revenues over (under) expenditures	16,454	(11,747)	22,631	95,177	465,862	(23,428)
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(100,000)	-	-	-	(517,000)	-
Total other financing sources (uses)	(100,000)	-	-	-	(517,000)	-
Net change in fund balance	(83,546)	(11,747)	22,631	95,177	(51,138)	(23,428)
Fund balance (deficit), beginning, as restated	429,949	47,375	113,490	223,318	57,292	35,369
Fund balance (deficit), end of period	\$ 346,403	\$ 35,628	\$ 136,121	\$ 318,495	\$ 6,154	\$ 11,941

See independent auditor's report.

<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>	<i>Probation Services Fee Fund</i>	<i>Neutral Site Custody Exchange Fund</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	165,720	-	-	-
1,800	34,709	123,740	405,549	-	2,276,536	241,361	107,712
-	-	-	-	-	-	-	-
-	-	-	-	298	6,556	-	-
-	-	-	-	-	-	-	-
1,800	34,709	123,740	405,549	166,018	2,283,092	241,361	107,712
-	-	-	425,786	-	-	-	-
-	-	-	-	208,222	1,466,313	95,065	109,960
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,400	76,290	128,176	-	-	-	-	-
5,400	76,290	128,176	425,786	208,222	1,466,313	95,065	109,960
-	-	-	-	-	19,262	-	-
-	-	-	-	-	-	-	-
5,400	76,290	128,176	425,786	208,222	1,485,575	95,065	109,960
(3,600)	(41,581)	(4,436)	(20,237)	(42,204)	797,517	146,296	(2,248)
-	-	-	-	-	-	-	-
-	-	-	-	-	(491,557)	(300,000)	-
-	-	-	-	-	(491,557)	(300,000)	-
(3,600)	(41,581)	(4,436)	(20,237)	(42,204)	305,960	(153,704)	(2,248)
1,998	15,515	156,967	(21,152)	329,149	2,979,745	465,189	10,352
\$ (1,602)	\$ (26,066)	\$ 152,531	\$ (41,389)	\$ 286,945	\$ 3,285,705	\$ 311,485	\$ 8,104

(Continued)

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

For The Year Ended September 30, 2010

	<i>Coroner Fee 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>	<i>Geographic Information System Fund</i>
Revenues						
Taxes	\$ -	\$ 401,799	\$ 2,723,153	\$ 1,777,796	\$ -	\$ -
Intergovernmental	-	7,248,130	459,888	993,056	-	-
Charges for services	82,122	77,329	641,250	-	280,222	414,144
Licenses and permits	-	-	837,557	-	-	-
Investment income	-	-	-	-	-	-
Other	-	40,118	175,520	457	-	-
Total revenues	82,122	7,767,376	4,837,368	2,771,309	280,222	414,144
Expenditures, current						
General government	-	-	-	-	374,152	-
Public safety	79,990	-	-	2,464,406	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	7,902,345	4,657,697	-	-	-
Judicial	-	-	-	-	-	-
Total expenditures, current	79,990	7,902,345	4,657,697	2,464,406	374,152	-
Capital outlay	-	35,063	346,288	-	14,484	-
Debt service - interest	-	-	-	5,015	-	-
Total expenditures	79,990	7,937,408	5,003,985	2,469,421	388,636	-
Excess of revenues over (under) expenditures	2,132	(170,032)	(166,617)	301,888	(108,414)	414,144
Other financing sources (uses)						
Transfers in	-	-	-	-	97,218	-
Transfers out	-	-	(52,271)	-	-	(408,218)
Total other financing sources (uses)	-	-	(52,271)	-	97,218	(408,218)
Net change in fund balance	2,132	(170,032)	(218,888)	301,888	(11,196)	5,926
Fund balance (deficit), beginning, as restated	-	(211,581)	5,350,313	67,703	295,769	-
Fund balance (deficit), end of period	\$ 2,132	\$ (381,613)	\$ 5,131,425	\$ 369,591	\$ 284,573	\$ 5,926

See independent auditor's report.

<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>	<i>Toll Bridge Operations Fund</i>	<i>Veterans' Assistance Fund</i>	<i>Employer Social Security Fund</i>
\$ 110,276	\$ 184,093	\$ 362,991	\$ 2,017,218	\$ -	\$ -	\$ 183,763	\$ 3,258,278
-	261,374	67,619	634,450	5,841,962	-	-	959,071
-	-	-	-	581,591	794,758	-	-
-	-	-	-	-	-	-	-
-	-	-	-	19,324	241	-	-
9,467	116,053	-	-	-	-	-	9,322
119,743	561,520	430,610	2,651,668	6,442,877	794,999	183,763	4,226,671
148,238	-	-	-	-	-	-	464,750
-	-	-	-	-	-	-	1,309,746
-	-	91,835	643,588	3,115,183	-	-	253,499
-	-	-	-	-	-	230,185	1,267,495
-	478,371	-	-	-	-	-	929,498
148,238	478,371	91,835	643,588	3,115,183	-	230,185	4,224,988
-	-	1,052,538	1,219,873	1,815,438	-	-	-
-	675	-	-	-	-	-	-
148,238	479,046	1,144,373	1,863,461	4,930,621	-	230,185	4,224,988
(28,495)	82,474	(713,763)	788,207	1,512,256	794,999	(46,422)	1,683
50,000	-	-	-	-	-	-	-
-	-	-	(1,353,789)	(1,353,789)	(800,000)	-	-
50,000	-	-	(1,353,789)	(1,353,789)	(800,000)	-	-
21,505	82,474	(713,763)	(565,582)	158,467	(5,001)	(46,422)	1,683
40,430	(82,174)	1,247,139	2,799,079	5,662,190	8,873	152,092	2,213,690
\$ 61,935	\$ 300	\$ 533,376	\$ 2,233,497	\$ 5,820,657	\$ 3,872	\$ 105,670	\$ 2,215,373

(Continued)

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

For The Year Ended September 30, 2010

	<i>Tort Liability 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>
Revenues						
Taxes	\$ 4,684,757	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental	-	738,771	169,801	-	24,607	-
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	1,030	10,784	-	-	-	-
Total revenues	4,685,787	749,555	169,801	-	24,607	-
Expenditures, current						
General government	664,857	-	-	-	-	-
Public safety	1,224,737	863,727	308,230	-	19,534	-
Highways and streets	174,963	-	-	-	-	-
Health and welfare	874,812	-	-	-	-	-
Judicial	559,879	-	-	-	-	-
Total expenditures, current	3,499,248	863,727	308,230	-	19,534	-
Capital outlay	-	-	-	-	-	-
Debt service - interest	14,515	-	-	-	-	-
Total expenditures	3,513,763	863,727	308,230	-	19,534	-
Excess of revenues over (under) expenditures	1,172,024	(114,172)	(138,429)	-	5,073	-
Other financing sources (uses)						
Transfers in	-	100,335	156,194	259,055	-	31,549
Transfers out	(874,956)	-	-	-	-	-
Total other financing sources (uses)	(874,956)	100,335	156,194	259,055	-	31,549
Net change in fund balance	297,068	(13,837)	17,765	259,055	5,073	31,549
Fund balance (deficit), beginning, as restated	(173,165)	67,380	(9,135)	(259,055)	17,599	(31,549)
Fund balance (deficit), end of period	\$ 123,903	\$ 53,543	\$ 8,630	\$ -	\$ 22,672	\$ -

See independent auditor's report.

<i>Community Development Grants Fund</i>	<i>Circuit Court Grants Fund</i>	<i>Law Library Fund</i>	<i>Civil Union and Marriage Fund</i>	<i>County Highway Fund</i>	<i>Totals</i>
\$ -	\$ -	\$ -	\$ -	\$ 2,835,942	\$ 18,540,066
-	-	-	-	1,376,487	18,940,936
-	-	277,025	7,020	816,915	9,653,471
-	-	-	-	-	837,557
15,400	-	-	7	14,286	56,112
-	-	-	-	9,520	372,271
15,400	-	277,025	7,027	5,053,150	48,400,413
-	-	-	-	-	2,399,545
-	-	-	-	-	8,804,436
-	-	-	-	4,398,882	8,677,950
-	-	-	-	-	14,932,534
-	-	280,232	4,189	-	3,389,017
-	-	280,232	4,189	4,398,882	38,203,482
-	-	-	-	566,665	5,091,100
-	-	-	-	-	20,205
-	-	280,232	4,189	4,965,547	43,314,787
15,400	-	(3,207)	2,838	87,603	5,085,626
-	25,750	-	-	-	720,101
-	-	-	-	-	(6,251,580)
-	25,750	-	-	-	(5,531,479)
15,400	25,750	(3,207)	2,838	87,603	(445,853)
1,191,473	-	28,218	5,961	6,769,174	29,994,980
\$ 1,206,873	\$ 25,750	\$ 25,011	\$ 8,799	\$ 6,856,777	\$ 29,549,127

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 815,000	\$ 718,918	\$ (96,082)
Total revenues	815,000	718,918	(96,082)
Expenditures, current			
Judicial			
Personnel	487,618	476,957	10,661
Supplies and services	250,000	204,018	45,982
Total expenditures, current	737,618	680,975	56,643
Capital outlay	50,000	21,489	28,511
Total expenditures	787,618	702,464	85,154
Excess of revenues over expenditures	27,382	16,454	(10,928)
Other financing uses			
Transfers out	(100,000)	(100,000)	-
Total other financing uses	(100,000)	(100,000)	-
Net change in fund balance	\$ (72,618)	(83,546)	\$ (10,928)
Fund balance, beginning of period		429,949	
Fund balance, end of period		\$ 346,403	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 43,000	\$ 40,388	\$ (2,612)
Total revenues	43,000	40,388	(2,612)
Expenditures, current			
General government			
Personnel	51,751	52,135	(384)
Total expenditures, current	51,751	52,135	(384)
Net change in fund balance	\$ (8,751)	(11,747)	\$ (2,996)
Fund balance, beginning of period		47,375	
Fund balance, end of period		\$ 35,628	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 41,000	\$ 45,144	\$ 4,144
Total revenues	41,000	45,144	4,144
Expenditures, current			
General government			
Supplies and services	52,200	22,513	29,687
Total expenditures, current	52,200	22,513	29,687
Net change in fund balance	<u>\$ (11,200)</u>	22,631	<u>\$ 33,831</u>
Fund balance, beginning of period		<u>113,490</u>	
Fund balance, end of period		<u>\$ 136,121</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 270,000	\$ 342,291	\$ 72,291
Total revenues	270,000	342,291	72,291
Expenditures, current			
General government			
Personnel	71,036	70,988	48
Supplies and services	200,100	176,126	23,974
Total expenditures, current	271,136	247,114	24,022
Net change in fund balance	\$ (1,136)	95,177	\$ 48,269
Fund balance, beginning of period		223,318	
Fund balance, end of period		\$ 318,495	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 835,000	\$ 711,869	\$ (123,131)
Total revenues	835,000	711,869	(123,131)
Expenditures, current			
Judicial			
Personnel	317,243	246,007	71,236
Total expenditures, current	317,243	246,007	71,236
Excess of revenues over (under) expenditures	517,757	465,862	(51,895)
Other financing uses			
Transfers out	(517,000)	(517,000)	-
Total other financing uses	(517,000)	(517,000)	-
Net change in fund balance	\$ 757	(51,138)	\$ (51,895)
Fund balance, beginning of period		57,292	
Fund balance, end of period		\$ 6,154	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 840,000	\$ 631,078	\$ (208,922)
Total revenues	840,000	631,078	(208,922)
Expenditures, current			
Public safety			
Personnel	840,000	654,506	185,494
Total expenditures, current	840,000	654,506	185,494
Excess of revenues over (under) expenditures	-	(23,428)	(23,428)
Net change in fund balance	<u>\$ -</u>	<u>(23,428)</u>	<u>\$ (23,428)</u>
Fund balance, beginning of period		35,369	
Fund balance, end of period		<u>\$ 11,941</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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ -	\$ 1,800	\$ 1,800
Total revenues	-	1,800	1,800
Expenditures, current			
Judicial			
Supplies and services	8,000	5,400	2,600
Total expenditures, current	8,000	5,400	2,600
Capital outlay	2,000	-	2,000
Total expenditures	10,000	5,400	4,600
Net change in fund balance	<u>\$ (10,000)</u>	<u>(3,600)</u>	<u>\$ 6,400</u>
Fund balance, beginning of period		<u>1,998</u>	
Fund balance, end of period		<u>\$ (1,602)</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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 82,000	\$ 34,709	\$ (47,291)
Total revenues	82,000	34,709	(47,291)
Expenditures, current			
Judicial			
Personnel	77,034	76,290	744
Total expenditures, current	77,034	76,290	744
Excess of revenues over (under) expenditures	4,966	(41,581)	(46,547)
Net change in fund balance	\$ 4,966	(41,581)	\$ (46,547)
Fund balance, beginning of period		15,515	
Fund balance, end of period		\$ (26,066)	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 145,000	\$ 123,740	\$ (21,260)
Total revenues	145,000	123,740	(21,260)
Expenditures, current			
Judicial			
Supplies and services	132,000	128,176	3,824
Total expenditures, current	132,000	128,176	3,824
Capital outlay	5,000	-	5,000
Total expenditures	137,000	128,176	8,824
Net change in fund balance	<u>\$ 8,000</u>	<u>(4,436)</u>	<u>\$ (12,436)</u>
Fund balance, beginning of period		<u>156,967</u>	
Fund balance, end of period		<u>\$ 152,531</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ -	\$ 405,549	\$ 405,549
Total revenues	-	405,549	405,549
Expenditures, current			
General government			
Personnel	10,500	10,400	100
Supplies and services	-	415,386	(415,386)
Total expenditures	10,500	425,786	(415,286)
Net change in fund balance	<u>\$ (10,500)</u>	<u>(20,237)</u>	<u>\$ 820,835</u>
Fund balance, beginning of period		<u>(21,152)</u>	
Fund balance, end of period		<u>\$ (41,389)</u>	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 2,360,000	\$ 2,276,536	\$ (83,464)
Investment income	14,000	6,556	(7,444)
Total revenues	2,374,000	2,283,092	(90,908)
Expenditures, current			
Public safety			
Supplies and services	1,435,750	1,466,313	(30,563)
Total expenditures, current	1,435,750	1,466,313	(30,563)
Capital outlay	50,000	19,262	30,738
Total expenditures	1,485,750	1,485,575	175
Excess of revenues over (under) expenditures	888,250	797,517	(90,733)
Other financing sources (uses)			
Transfers out	(492,000)	(491,557)	443
Total other financing sources (uses)	(492,000)	(491,557)	443
Net change in fund balance	\$ 396,250	305,960	\$ (90,290)
Fund balance, beginning of period		2,979,745	
Fund balance, end of period		\$ 3,285,705	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 288,000	\$ 241,361	\$ (46,639)
Total revenues	288,000	241,361	(46,639)
Expenditures, current			
Public safety			
Supplies and services	237,700	95,065	142,635
Total expenditures, current	237,700	95,065	142,635
Capital outlay	40,000	-	40,000
Total expenditures	277,700	95,065	182,635
Excess of revenues over (under) expenditures	10,300	146,296	135,996
Other financing sources			
Transfer out	(300,000)	(300,000)	-
Total other financing sources	(300,000)	(300,000)	-
Net change in fund balance	<u>\$ (289,700)</u>	<u>(153,704)</u>	<u>\$ 135,996</u>
Fund balance, beginning of period		<u>465,189</u>	
Fund balance, end of period		<u>\$ 311,485</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 125,000	\$ 107,712	\$ (17,288)
Total revenues	125,000	107,712	(17,288)
Expenditures, current			
Public Safety			
Supplies and services	125,000	109,960	15,040
Total expenditures, current	125,000	109,960	15,040
Total expenditures	125,000	109,960	15,040
Net change in fund balance	<u>\$ -</u>	<u>(2,248)</u>	<u>\$ (2,248)</u>
Fund balance, beginning of period		<u>10,352</u>	
Fund balance, end of period		<u>\$ 8,104</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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Taxes	\$ 428,497	\$ 401,799	\$ (26,698)
Intergovernmental	8,049,091	7,248,130	(800,961)
Charges for services	97,800	77,329	(20,471)
Other	53,910	40,118	(13,792)
Total revenues	8,629,298	7,767,376	(861,922)
Expenditures, current			
Health and welfare			
Personnel	5,557,816	5,268,693	289,123
Supplies and services	2,959,881	2,633,652	326,229
Total expenditures, current	8,517,697	7,902,345	615,352
Capital outlay	34,000	35,063	(1,063)
Total expenditures	8,551,697	7,937,408	614,289
Net change in fund balance	\$ 77,601	(170,032)	\$ (247,633)
Fund balance, beginning,		(211,581)	
Fund balance, end of period		\$ (381,613)	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 2,631,503	\$ 2,723,153	\$ 91,650
Intergovernmental revenues	653,550	459,888	(193,662)
Charges for services	716,095	641,250	(74,845)
Licenses and permits	833,844	837,557	3,713
Other	168,335	175,520	7,185
Total revenues	5,003,327	4,837,368	(165,959)
Expenditures, current			
Health and welfare			
Personnel	3,023,930	2,851,981	171,949
Supplies and services	1,888,072	1,805,716	82,356
Total expenditures, current	4,912,002	4,657,697	254,305
Capital outlay	653,685	346,288	307,397
Total expenditures	5,565,687	5,003,985	561,702
Excess of revenue over (under) expenditures	(562,360)	(166,617)	395,743
Other financing sources			
Transfer out	(365,970)	(52,271)	313,699
Total other financing sources	(365,970)	(52,271)	313,699
Net change in fund balance	\$ (928,330)	(218,888)	\$ 709,442
Fund balance, beginning of period		5,350,313	
Fund balance, end of period		\$ 5,131,425	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 1,742,000	\$ 1,777,796	\$ 35,796
Intergovernmental	830,000	993,056	163,056
Other	-	457	457
Total revenues	2,572,000	2,771,309	199,309
Expenditures, current			
Public safety			
Personnel	2,023,413	1,946,027	77,386
Supplies and services	524,400	518,379	6,021
Total expenditures, current	2,547,813	2,464,406	83,407
Debt service - interest	5,015	5,015	-
Total expenditures	2,552,828	2,469,421	83,407
Net change in fund balance	\$ 19,172	301,888	\$ 282,716
Fund balance, beginning of period		67,703	
Fund balance, end of period		\$ 369,591	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 280,000	\$ 280,222	\$ 222
Total revenues	280,000	280,222	222
Expenditures, current			
General government			
Personnel	237,946	218,759	19,187
Supplies and services	218,115	155,393	62,722
Total expenditures, current	456,061	374,152	81,909
Capital outlay	21,200	14,484	6,716
Total expenditures	477,261	388,636	88,625
Excess of revenues over (under) expenditures	(197,261)	(108,414)	88,847
Other financing sources			
Transfers in	97,000	97,218	218
Total other financing sources	97,000	97,218	218
Net change in fund balance	<u>\$ (100,261)</u>	<u>(11,196)</u>	<u>\$ 89,065</u>
Fund balance, beginning of period		295,769	
Fund balance, end of period		<u>\$ 284,573</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 384,000	\$ 414,144	\$ 30,144
Total revenues	384,000	414,144	30,144
Excess of revenues over (under) expenditures	384,000	414,144	30,144
Other financing uses			
Transfers out	(384,000)	(408,218)	(24,218)
Total other financing uses	(384,000)	(408,218)	(24,218)
Net change in fund balance	<u>\$ -</u>	<u>5,926</u>	<u>\$ 5,926</u>
Fund balance, beginning of period		<u>-</u>	
Fund balance, end of period		<u>\$ 5,926</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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 105,000	\$ 110,276	\$ 5,276
Other	121,000	9,467	(111,533)
Total revenues	226,000	119,743	(106,257)
Expenditures, current			
General government			
Personnel	82,490	82,029	461
Supplies and services	71,450	66,209	5,241
Total expenditures, current	153,940	148,238	5,702
Excess of revenues over (under) expenditures	72,060	(28,495)	(100,555)
Other financing sources			
Transfers in	50,000	50,000	-
Total other financing sources	50,000	50,000	-
Net change in fund balance	<u>\$ 122,060</u>	<u>21,505</u>	<u>\$ (100,555)</u>
Fund balance, beginning of period		<u>40,430</u>	
Fund balance, end of period		<u>\$ 61,935</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 183,000	\$ 184,093	\$ 1,093
Intergovernmental	313,000	261,374	(51,626)
Other	-	116,053	116,053
Total revenues	496,000	561,520	65,520
Expenditures, current			
Judicial			
Personnel	384,943	381,647	3,296
Supplies and services	99,125	96,724	2,401
Total expenditures, current	484,068	478,371	5,697
Debt service - interest	676	675	1
Total expenditures	484,744	479,046	5,698
Net change in fund balance	\$ 11,256	82,474	\$ 71,218
Fund balance, beginning of period		(82,174)	
Fund balance, end of period		\$ 300	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 356,000	\$ 362,991	\$ 6,991
Intergovernmental	390,000	67,619	(322,381)
Total revenues	746,000	430,610	(315,390)
Expenditures, current			
Highways and streets			
Supplies and services	112,800	91,835	20,965
Total expenditures, current	112,800	91,835	20,965
Capital outlay	1,590,000	1,052,538	537,462
Total expenditures	1,702,800	1,144,373	558,427
Net change in fund balance	\$ (956,800)	(713,763)	\$ 243,037
Fund balance, beginning of period		1,247,139	
Fund balance, end of period		\$ 533,376	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 1,975,000	\$ 2,017,218	\$ 42,218
Intergovernmental	431,000	634,450	203,450
Total revenues	2,406,000	2,651,668	245,668
Expenditures, current			
Highways and streets			
Supplies and services	676,107	643,588	32,519
Total expenditures, current	676,107	643,588	32,519
Capital outlay	2,350,000	1,219,873	1,130,127
Total expenditures	3,026,107	1,863,461	1,162,646
Excess of revenues over (under) expenditures	(620,107)	788,207	1,408,314
Other financing sources (uses)			
Transfers out	(1,356,000)	(1,353,789)	2,211
Total other financing sources (uses)	(1,356,000)	(1,353,789)	2,211
Net change in fund balance	\$ (1,976,107)	(565,582)	\$ 1,410,525
Fund balance, beginning of period		2,799,079	
Fund balance, end of period		\$ 2,233,497	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental			
Motor fuel tax allotments	\$ 4,875,000	\$ 5,841,962	\$ 966,962
Charges for services	2,950,000	581,591	(2,368,409)
Investment income	15,000	19,324	4,324
Total revenues	7,840,000	6,442,877	(1,397,123)
Expenditures, current			
Highways and streets			
Personnel	1,036,742	972,851	63,891
Supplies and services	2,241,250	2,142,332	98,918
Total expenditures, current	3,277,992	3,115,183	162,809
Capital outlay	4,158,000	1,815,438	2,342,562
Total expenditures	7,435,992	4,930,621	2,505,371
Excess of revenues over (under) expenditures	404,008	1,512,256	1,108,248
Other financing sources (uses)			
Transfers out	(1,356,000)	(1,353,789)	2,211
Total other financing sources (uses)	(1,356,000)	(1,353,789)	2,211
Net change in fund balance	\$ (951,992)	158,467	\$ 1,110,459
Fund balance, beginning of period		5,662,190	
Fund balance, end of period		\$ 5,820,657	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 800,000	\$ 794,758	\$ (5,242)
Investment income	1,000	241	(759)
Total revenues	801,000	794,999	(6,001)
Other financing uses			
Transfers out	(800,000)	(800,000)	-
Total other financing uses	(800,000)	(800,000)	-
Net change in fund balance	\$ 1,000	(5,001)	\$ (6,001)
Fund balance, beginning of period		8,873	
Fund balance, end of period		\$ 3,872	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 178,000	\$ 183,763	\$ 5,763
Total revenues	178,000	183,763	5,763
Expenditures, current			
Health and welfare			
Supplies and services	244,666	230,185	14,481
Total expenditures, current	244,666	230,185	14,481
Net change in fund balance	<u>\$ (66,666)</u>	<u>(46,422)</u>	<u>\$ 20,244</u>
Fund balance, beginning of period		<u>152,092</u>	
Fund balance, end of period		<u>\$ 105,670</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 3,192,000	\$ 3,258,278	\$ 66,278
Intergovernmental	939,000	959,071	20,071
Other	7,000	9,322	2,322
Total revenues	4,138,000	4,226,671	88,671
Expenditures, current			
General government			
Personnel	464,090	464,750	(660)
Public safety			
Personnel	1,307,890	1,309,746	(1,856)
Highways and streets			
Personnel	253,140	253,499	(359)
Health and welfare			
Personnel	1,265,700	1,267,495	(1,795)
Judicial			
Personnel	928,180	929,498	(1,318)
Total expenditures, current	4,219,000	4,224,988	(5,988)
Net change in fund balance	\$ (81,000)	1,683	\$ 82,683
Fund balance, beginning of period		2,213,690	
Fund balance, end of period		\$ 2,215,373	

See independent auditor's report.

County of Winnebago, Illinois

Tort Liability Fund

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Property taxes, net	\$ 4,588,000	\$ 4,684,757	\$ 96,757
Other	-	1,030	1,030
Total revenues	4,588,000	4,685,787	97,787
Expenditures, current			
General government			
Personnel	17,860	17,862	(2)
Supplies and services	660,934	646,995	13,939
Public safety			
Personnel	32,901	32,905	(4)
Supplies and services	1,217,510	1,191,832	25,678
Highways and streets			
Personnel	4,700	4,701	(1)
Supplies and services	173,930	170,262	3,668
Health and welfare			
Personnel	23,501	23,503	(2)
Supplies and services	869,650	851,309	18,341
Judicial			
Personnel	15,040	15,041	(1)
Supplies and services	556,576	544,838	11,738
Total expenditures, current	3,572,602	3,499,248	73,354
Debt service - interest	14,515	14,515	-
Total expenditures	3,587,117	3,513,763	73,354
Other financing sources			
Transfers out	(875,000)	(874,956)	44
Total other financing sources	(875,000)	(874,956)	44
Net change in fund balance	\$ 125,883	297,068	\$ 24,477
Fund balance, beginning of period		(173,165)	
Fund balance, end of period		\$ 123,903	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 624,188	\$ 738,771	\$ 114,583
Other	-	10,784	10,784
Total revenues	624,188	749,555	125,367
Expenditures, current			
Public safety			
Personnel	90,000	113,093	(23,093)
Supplies and services	687,421	750,634	(63,213)
Total expenditures, current	777,421	863,727	(86,306)
Total expenditures	777,421	863,727	(86,306)
Excess of revenue over (under) expenditures	(153,233)	(114,172)	39,061
Other financing sources			
Transfers in	-	100,335	100,335
Total other financing sources	-	100,335	100,335
Net change in fund balance	\$ (153,233)	(13,837)	\$ 139,396
Fund balance, beginning of period		67,380	
Fund balance, end of period		\$ 53,543	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 156,996	\$ 169,801	\$ 12,805
Total revenues	156,996	169,801	12,805
Expenditures, current			
Public safety			
Personnel	313,270	308,230	5,040
Total expenditures	313,270	308,230	5,040
Excess of revenues over (under) expenditures	(156,274)	(138,429)	17,845
Other financing sources			
Transfers in	156,274	156,194	(80)
Total other financing sources	156,274	156,194	(80)
Net change in fund balance	<u>\$ -</u>	<u>17,765</u>	<u>\$ 17,765</u>
Fund balance, beginning of period		(9,135)	
Fund balance, end of period		<u>\$ 8,630</u>	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Intergovernmental	\$ 19,500	\$ 24,607	\$ 5,107
Total revenues	19,500	24,607	5,107
Expenditures, current			
Public safety			
Supplies and services	19,500	19,534	(34)
Total expenditures, current	19,500	19,534	(34)
Net change in fund balance	<u>\$ -</u>	<u>5,073</u>	<u>\$ 5,073</u>
Fund balance, beginning of period		<u>17,599</u>	
Fund balance, end of period		<u>\$ 22,672</u>	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 25,000	\$ 15,400	\$ (9,600)
Total revenues	25,000	15,400	(9,600)
Expenditures, current			
General government			
Supplies and services	685,000	-	685,000
Total expenditures, current	685,000	-	685,000
Net change in fund balance	\$ (660,000)	15,400	\$ 675,400
Fund balance, beginning of period		1,191,473	
Fund balance, end of period		\$ 1,206,873	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 312,000	\$ 277,025	\$ (34,975)
Total revenues	312,000	277,025	(34,975)
Expenditures, current			
Judicial			
Personnel	81,943	82,299	(356)
Supplies and services	190,421	197,933	(7,512)
Total expenditures, current	272,364	280,232	(7,868)
Capital outlay	4,500	-	4,500
Total expenditures	276,864	280,232	(3,368)
Net change in fund balance	\$ 35,136	(3,207)	\$ (38,343)
Fund balance, beginning of period		28,218	
Fund balance, end of period		\$ 25,011	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 8,000	\$ 7,020	\$ (980)
Investment income	-	7	7
Total revenues	8,000	7,027	(973)
Expenditures, current			
Judicial			
Supplies and services	8,000	4,189	3,811
Total expenditures, current	8,000	4,189	3,811
Net change in fund balance	\$ -	2,838	\$ 2,838
Fund balance, beginning of period		5,961	
Fund balance, end of period		\$ 8,799	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Taxes	\$ 2,772,000	\$ 2,835,942	\$ 63,942
Intergovernmental revenues	-	1,376,487	1,376,487
Charges for services	3,187,000	816,915	(2,370,085)
Investment income	20,000	14,286	(5,714)
Other	-	9,520	9,520
Total revenues	5,979,000	5,053,150	(925,850)
Expenditures, current			
Highway and streets			
Personnel	2,468,610	2,330,527	138,083
Supplies and services	2,610,150	2,068,355	541,795
Total expenditures, current	5,078,760	4,398,882	679,878
Capital outlay	2,074,000	566,665	1,507,335
Total expenditures	7,152,760	4,965,547	2,187,213
Net change in fund balance	\$ (1,173,760)	87,603	\$ 1,261,363
Fund balance, beginning of period		6,769,174	
Fund balance, end of period		\$ 6,856,777	

See independent auditor's report.



Debt Service Funds

Debt Service Fund is established to account for restricted, committed or assigned resources required for the payment of principal and interest on the County's general obligation debt. Used to account for resources obtained and used for the payment of principal and interest on long-term general obligation debt.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2010 Debt Certificate Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2010 Debt Certificates issued in 2011.

2011B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on general obligation refunding bonds, Series 2011B issued for the purpose of refunding in advance of their maturity a portion of the outstanding general obligation bonds, Series 2003E.





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

September 30, 2011

	1997	1999A	1999B	Geographic	2002	2003A	2003 B	2003D
	Toll Bridge	Motor	Federal	Information	Alternate	Public Safety	General	State
	Refinancing	Fuel Tax	Matching	System	Revenue	Sales Tax	Obligation	Income
Assets	Bond Fund	Bond Fund	Aid	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund
Cash and cash equivalents	\$ -	\$ 381,417	\$ 384,848	\$ 100,291	\$ 304,492	\$ 1,150,692	\$ 1,164,918	\$ 185,649
Total assets	\$ -	\$ 381,417	\$ 384,848	\$ 100,291	\$ 304,492	\$ 1,150,692	\$ 1,164,918	\$ 185,649
Liabilities and fund balance								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-	-	-	-
Fund balance								
Restricted for debt service	-	381,417	384,848	100,291	304,492	1,150,692	1,164,918	185,649
Total fund balance	-	381,417	384,848	100,291	304,492	1,150,692	1,164,918	185,649
Total liabilities and fund balance	\$ -	\$ 381,417	\$ 384,848	\$ 100,291	\$ 304,492	\$ 1,150,692	\$ 1,164,918	\$ 185,649

<i>2004A</i>	<i>2004B</i>	<i>2004D</i>	<i>2005A</i>	<i>2005C</i>	<i>2006A</i>	<i>2006B</i>	<i>2006B</i>	<i>2007A</i>
<i>Federal Aid</i>	<i>Motor Fuel</i>	<i>Landline</i>	<i>1% Public</i>	<i>Capital</i>	<i>Public</i>	<i>Federal</i>	<i>Motor Fuel</i>	<i>Federal</i>
<i>Matching</i>	<i>Tax</i>	<i>Surcharge</i>	<i>Safety Sales</i>	<i>Improvements</i>	<i>Safety Sales</i>	<i>Aid Matching</i>	<i>Tax</i>	<i>Aid Matching</i>
<i>Tax Bond</i>	<i>Bond</i>	<i>Bond</i>	<i>Tax Bond</i>	<i>Bond</i>	<i>Tax Bond</i>	<i>Tax Bond</i>	<i>Bond</i>	<i>Bond</i>
<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
\$ 299,483	\$ 292,645	\$ 446,274	\$ 2,606,703	\$ 211,207	\$ 3,737,231	\$ 307,242	\$ 310,075	\$ 330,626
\$ 299,483	\$ 292,645	\$ 446,274	\$ 2,606,703	\$ 211,207	\$ 3,737,231	\$ 307,242	\$ 310,075	\$ 330,626

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
299,483	292,645	446,274	2,606,703	211,207	3,737,231	307,242	310,075	330,626
299,483	292,645	446,274	2,606,703	211,207	3,737,231	307,242	310,075	330,626
\$ 299,483	\$ 292,645	\$ 446,274	\$ 2,606,703	\$ 211,207	\$ 3,737,231	\$ 307,242	\$ 310,075	\$ 330,626

(Continued)

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

September 30, 2011

	2007B Motor Fuel Tax Bond Fund	2006D Debt Certificates Bond Fund	2006E Refunding Alternate Revenue Bond Fund	Court and Case Management Debt Service Fund	2008A Debt Certificates	2010A Tort Bond Fund	2010 Debt Certificate Fund	2011B General Obligation Refunding Bonds Fund	Totals
Assets									
Cash and cash equivalents	\$ 329,128	\$ 13,358	\$ 518,756	\$ 528,600	\$ 856	\$ 248,283	\$ 272,907	\$ -	\$ 14,125,681
Total assets	\$ 329,128	\$ 13,358	\$ 518,756	\$ 528,600	\$ 856	\$ 248,283	\$ 272,907	\$ -	\$ 14,125,681
Liabilities and fund balance									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
Total liabilities	-	-	-	-	-	-	600	-	600
Fund balance									
Restricted for debt service	329,128	13,358	518,756	528,600	856	248,283	272,307	-	14,125,081
Total fund balance	329,128	13,358	518,756	528,600	856	248,283	272,307	-	14,125,081
Total liabilities and fund balance	\$ 329,128	\$ 13,358	\$ 518,756	\$ 528,600	\$ 856	\$ 248,283	\$ 272,907	\$ -	\$ 14,125,681

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, 2011

	1999B			2003A		
	1997	1999A	Federal	Geographic	2002	Public Safety
	Toll Bridge	Motor	Matching	Information	Alternate	Sales Tax
	Refinancing	Fuel Tax	Aid	System	Revenue	Bond
	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Bond Fund	Fund
Revenues						
Investment income	\$ 1,304	\$ 661	\$ 681	\$ 142	\$ 435	\$ 1,351
Fees, fines, and forfeitures	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	269,500	-
Total revenues	1,304	661	681	142	269,935	1,351
Expenditures, debt service						
Bond principal	1,005,000	205,000	205,000	90,000	310,000	-
Interest	26,380	31,663	31,663	6,450	600	294,600
Bond issuance costs	-	-	-	-	-	-
Total expenditures	1,031,380	236,663	236,663	96,450	310,600	294,600
Excess of revenues over (under) expenditures	(1,030,076)	(236,002)	(235,982)	(96,308)	(40,665)	(293,249)
Other financing sources (uses)						
Bonds issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Transfers in	-	236,963	236,963	69,000	-	967,500
Transfers out	(36,646)	-	-	-	-	-
Total other financing sources (uses)	(36,646)	236,963	236,963	69,000	-	967,500
Net change in fund balance	(1,066,722)	961	981	(27,308)	(40,665)	674,251
Fund balance, beginning of period, as restated	1,066,722	380,456	383,867	127,599	345,157	476,441
Fund balance, end of period	\$ -	\$ 381,417	\$ 384,848	\$ 100,291	\$ 304,492	\$ 1,150,692

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>
\$ 1,290	\$ 280	\$ -	\$ 321	\$ 555	\$ 6,518
-	-	-	-	-	-
-	163,500	-	-	-	-
1,290	163,780	-	321	555	6,518
-	160,000	145,000	145,000	330,000	1,285,000
32,010	40,518	186,809	186,809	151,525	1,518,100
-	-	-	-	-	-
32,010	200,518	331,809	331,809	481,525	2,803,100
(30,720)	(36,738)	(331,809)	(331,488)	(480,970)	(2,796,582)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
836,646	-	366,522	366,522	491,557	2,771,350
-	-	-	-	-	-
836,646	-	366,522	366,522	491,557	2,771,350
805,926	(36,738)	34,713	35,034	10,587	(25,232)
358,992	222,387	264,770	257,611	435,687	2,631,935
\$ 1,164,918	\$ 185,649	\$ 299,483	\$ 292,645	\$ 446,274	\$ 2,606,703

(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, 2011

	<i>2005C</i>	<i>2006A</i>	<i>2006B</i>	<i>2006B</i>	<i>2007A</i>
	<i>Capital</i>	<i>Public</i>	<i>Federal</i>	<i>Motor Fuel</i>	<i>Federal</i>
	<i>Improvements</i>	<i>Safety Sales</i>	<i>Aid Matching</i>	<i>Tax</i>	<i>Aid Matching</i>
	<i>Bond</i>	<i>Tax Bond</i>	<i>Tax Bond</i>	<i>Bond</i>	<i>Bond</i>
	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>	<i>Fund</i>
Revenues					
Investment income	\$ 307	\$ 10,621	\$ 320	\$ 324	\$ 413
Miscellaneous income	-	-	-	-	-
Intergovernmental revenues	247,600	-	-	-	-
Total revenues	247,907	10,621	320	324	413
Expenditures, debt service					
Bond principal	145,000	3,275,000	115,000	115,000	230,000
Interest	134,925	1,651,741	193,366	193,365	156,038
Bond issuance costs	-	-	-	-	-
Total expenditures	279,925	4,926,741	308,366	308,365	386,038
Excess of revenues over (under) expenditures	(32,018)	(4,916,120)	(308,046)	(308,041)	(385,625)
Other financing sources (uses)					
Bonds issued	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Transfers in	-	4,084,569	361,254	361,254	389,050
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	4,084,569	361,254	361,254	389,050
Net change in fund balance	(32,018)	(831,551)	53,208	53,213	3,425
Fund balance, beginning of period, as restated	243,225	4,568,782	254,034	256,862	327,201
Fund balance, end of period	\$ 211,207	\$ 3,737,231	\$ 307,242	\$ 310,075	\$ 330,626

See independent auditor's report.

<i>2007B</i>	<i>2006D</i>	<i>2006E</i>	<i>Court and</i>		<i>2010A</i>	<i>2010</i>	<i>2011B</i>	
<i>Motor Fuel</i>	<i>Debt</i>	<i>Refunding</i>	<i>Case</i>		<i>Tort</i>	<i>Debt</i>	<i>General</i>	
<i>Tax</i>	<i>Certificates</i>	<i>Alternate</i>	<i>Management</i>	<i>2008A</i>	<i>Bond</i>	<i>Certificate</i>	<i>Obligation</i>	
<i>Bond</i>	<i>Bond</i>	<i>Revenue</i>	<i>Debt Service</i>	<i>Debt</i>	<i>Bond</i>	<i>Fund</i>	<i>Refunding</i>	
<i>Fund</i>	<i>Fund</i>	<i>Bond Fund</i>	<i>Fund</i>	<i>Certificates</i>	<i>Fund</i>	<i>Fund</i>	<i>Bonds Fund</i>	<i>Totals</i>
\$ 411	\$ 15	\$ 2,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,836
-	-	-	34,857	132,000	-	57,619	-	224,476
-	733,000	-	-	-	-	-	-	1,413,600
411	733,015	2,887	34,857	132,000	-	57,619	-	1,666,912
							-	
230,000	375,000	55,000	435,000	40,000	-	-	-	8,895,000
156,037	357,705	794,195	153,228	92,430	635,961	118,440	-	7,144,558
-	-	-	-	-	-	-	98,193	98,193
386,037	732,705	849,195	588,228	132,430	635,961	118,440	98,193	16,137,751
(385,626)	310	(846,308)	(553,371)	(430)	(635,961)	(60,821)	(98,193)	(14,470,839)
-	-	-	-	-	-	-	5,955,000	5,955,000
-	-	-	-	-	-	-	269,580	269,580
-	-	-	-	-	-	-	(6,126,387)	(6,126,387)
389,050	-	848,345	567,000	-	874,956	333,128	-	14,551,629
-	-	-	-	-	-	-	-	(36,646)
389,050	-	848,345	567,000	-	874,956	333,128	98,193	14,613,176
3,424	310	2,037	13,629	(430)	238,995	272,307	-	142,337
325,704	13,048	516,719	514,971	1,286	9,288	-	-	13,982,744
\$ 329,128	\$ 13,358	\$ 518,756	\$ 528,600	\$ 856	\$ 248,283	\$ 272,307	\$ -	\$ 14,125,081

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 1,304	\$ 1,304
Total revenues	-	1,304	1,304
Expenditures, debt service			
Bond principal	1,005,000	1,005,000	-
Interest	26,630	26,380	250
Total expenditures	1,031,630	1,031,380	250
Excess of revenues over (under) expenditures	(1,031,630)	(1,030,076)	1,554
Other financing sources (uses)			
Transfers (out)	-	(36,646)	(36,646)
Total other financing sources (uses)	-	(36,646)	(36,646)
Net change in fund balance	<u>\$(1,031,630)</u>	<u>(1,066,722)</u>	<u>\$ (35,092)</u>
Fund balance, beginning of period		<u>1,066,722</u>	
Fund balance, end of period		<u>\$ -</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 661	\$ (339)
Total revenues	1,000	661	(339)
Expenditures, debt service			
Bond principal	205,000	205,000	-
Interest	31,663	31,663	-
Total expenditures	236,663	236,663	-
Excess of revenues over (under) expenditures	(235,663)	(236,002)	(339)
Other financing sources (uses)			
Transfers in	238,000	236,963	(1,037)
Total other financing sources (uses)	238,000	236,963	(1,037)
Net change in fund balance	\$ 2,337	961	\$ (1,376)
Fund balance, beginning of period		380,456	
Fund balance, end of period		\$ 381,417	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 681	\$ (319)
Total revenues	1,000	681	(319)
Expenditures, debt service			
Bond principal	205,000	205,000	-
Interest	31,663	31,663	-
Total expenditures	236,663	236,663	-
Excess of revenues over (under) expenditures	(235,663)	(235,982)	(319)
Other financing sources (uses)			
Transfers in	238,000	236,963	(1,037)
Total other financing sources (uses)	238,000	236,963	(1,037)
Net change in fund balance	<u>\$ 2,337</u>	<u>981</u>	<u>\$ (1,356)</u>
Fund balance, beginning of period		<u>383,867</u>	
Fund balance, end of period		<u>\$ 384,848</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 142	\$ 142
Total revenues	-	142	142
Expenditures, debt service			
Bond principal	90,000	90,000	-
Interest	6,900	6,450	450
Total expenditures	96,900	96,450	450
Excess of revenues over (under) expenditures	(96,900)	(96,308)	592
Other financing sources (uses)			
Transfers in	69,000	69,000	-
Total other financing sources (uses)	69,000	69,000	-
Net change in fund balance	<u>\$ (27,900)</u>	<u>(27,308)</u>	<u>\$ 592</u>
Fund balance, beginning of period		<u>127,599</u>	
Fund balance, end of period		<u>\$100,291</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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 435	\$ (565)
Intergovernmental revenues	275,000	269,500	(5,500)
Total revenues	276,000	269,935	(6,065)
Expenditures, debt service			
Bond principal	310,000	310,000	-
Interest	600	600	-
Total expenditures	310,600	310,600	-
Net change in fund balance	\$ (34,600)	(40,665)	\$ (6,065)
Fund balance, beginning of period		345,157	
Fund balance, end of period		\$ 304,492	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 4,000	\$ 1,351	\$ (2,649)
Total revenues	4,000	1,351	(2,649)
Expenditures, debt service			
Interest	294,600	294,600	-
Total expenditures	294,600	294,600	-
Excess of revenues over (under) expenditures	(290,600)	(293,249)	(2,649)
Other financing sources (uses)			
Transfers in	967,000	967,500	500
Total other financing sources (uses)	967,000	967,500	500
Net change in fund balance	<u>\$ 676,400</u>	<u>674,251</u>	<u>\$ (2,149)</u>
Fund balance, beginning of period		<u>476,441</u>	
Fund balance, end of period		<u>\$ 1,150,692</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 1,290	\$ 290
Total revenues	1,000	1,290	290
Expenditures, debt service			
Interest	32,010	32,010	-
Total expenditures	32,010	32,010	-
Excess of revenues over (under) expenditures	(31,010)	(30,720)	290
Other financing sources (uses)			
Transfers in	800,000	836,646	36,646
Total other financing sources (uses)	800,000	836,646	36,646
Net change in fund balance	<u>\$ 768,990</u>	<u>805,926</u>	<u>\$ 36,936</u>
Fund balance, beginning of period		<u>358,992</u>	
Fund balance, end of period		<u>\$1,164,918</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 280	\$ (720)
Intergovernmental revenues	163,000	163,500	500
Total revenues	164,000	163,780	(220)
Expenditures, debt service			
Bond principal	160,000	160,000	-
Interest	40,518	40,518	-
Total expenditures	200,518	200,518	-
Net change in fund balance	\$ (36,518)	(36,738)	\$ (220)
Fund balance, beginning of period		222,387	
Fund balance, end of period		\$ 185,649	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ -	\$ (1,000)
Total revenues	1,000	-	(1,000)
Expenditures, debt service			
Bond principal	145,000	145,000	-
Interest	186,810	186,809	1
Total expenditures	331,810	331,809	1
Excess of revenues over (under) expenditures	(330,810)	(331,809)	(999)
Other financing sources (uses)			
Transfers in	367,000	366,522	(478)
Total other financing sources (uses)	367,000	366,522	(478)
Net change in fund balance	<u>\$ 36,190</u>	<u>34,713</u>	<u>\$ (1,477)</u>
Fund balance, beginning of period		<u>264,770</u>	
Fund balance, end of period		<u>\$ 299,483</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 321	\$ (679)
Total revenues	1,000	321	(679)
Expenditures, debt service			
Bond principal	145,000	145,000	-
Interest	186,810	186,809	1
Total expenditures	331,810	331,809	1
Excess of revenues over (under) expenditures	(330,810)	(331,488)	(678)
Other financing sources (uses)			
Transfers in	367,000	366,522	(478)
Total other financing sources (uses)	367,000	366,522	(478)
Net change in fund balance	<u>\$ 36,190</u>	<u>35,034</u>	<u>\$ (1,156)</u>
Fund balance, beginning of period		<u>257,611</u>	
Fund balance, end of period		<u>\$ 292,645</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 555	\$ (1,445)
Total revenues	2,000	555	(1,445)
Expenditures, debt service			
Bond principal	330,000	330,000	-
Interest	152,126	151,525	601
Total expenditures	482,126	481,525	601
Excess of revenues over (under) expenditures	(480,126)	(480,970)	(844)
Other financing sources (uses)			
Transfers in	492,000	491,557	(443)
Total other financing sources (uses)	492,000	491,557	(443)
Net change in fund balance	\$ 11,874	10,587	\$ (1,287)
Fund balance, beginning of period		435,687	
Fund balance, end of period		\$ 446,274	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 8,000	\$ 6,518	\$ (1,482)
Total revenues	8,000	6,518	(1,482)
Expenditures, debt service			
Bond principal	1,285,000	1,285,000	-
Interest	1,518,100	1,518,100	-
Total expenditures	2,803,100	2,803,100	-
Excess of revenues over (under) expenditures	(2,795,100)	(2,796,582)	(1,482)
Other financing sources (uses)			
Transfers in	2,771,000	2,771,350	350
Total other financing sources (uses)	2,771,000	2,771,350	350
Net change in fund balance	\$ (24,100)	(25,232)	\$ (1,132)
Fund balance, beginning of period		2,631,935	
Fund balance, end of period		\$ 2,606,703	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 307	\$ (693)
Intergovernmental revenues	247,000	247,600	\$ 600
Total revenues	248,000	247,907	(93)
Expenditures, debt service			
Bond principal	145,000	145,000	-
Interest	134,925	134,925	-
Total expenditures	279,925	279,925	-
Net change in fund balance	\$ (31,925)	(32,018)	\$ (93)
Fund balance, beginning of period		243,225	
Fund balance, end of period		\$ 211,207	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 10,621	\$ 10,621
Total revenues	-	10,621	10,621
Expenditures, debt service			
Bond principal	3,275,000	3,275,000	-
Interest	1,651,741	1,651,741	-
Total expenditures	4,926,741	4,926,741	-
Excess of revenues over (under) expenditures	(4,926,741)	(4,916,120)	10,621
Other financing sources (uses)			
Transfers in	4,084,000	4,084,569	569
Total other financing sources (uses)	4,084,000	4,084,569	569
Net change in fund balance	\$ (842,741)	(831,551)	\$ 11,190
Fund balance, beginning of period		4,568,782	
Fund balance, end of period		\$ 3,737,231	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 320	\$ (680)
Total revenues	1,000	320	(680)
Expenditures, debt service			
Bond principal	115,000	115,000	-
Interest	193,367	193,366	1
Total expenditures	308,367	308,366	1
Excess of revenues over (under) expenditures	(307,367)	(308,046)	(679)
Other financing sources (uses)			
Transfers in	361,000	361,254	254
Total other financing sources (uses)	361,000	361,254	254
Net change in fund balance	\$ 53,633	53,208	\$ (425)
Fund balance, beginning of period		254,034	
Fund balance, end of period		\$ 307,242	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 324	\$ (676)
Total revenues	1,000	324	(676)
Expenditures, debt service			
Bond principal	115,000	115,000	-
Interest	193,367	193,365	2
Total expenditures	308,367	308,365	2
Excess of revenues over (under) expenditures	(307,367)	(308,041)	(674)
Other financing sources (uses)			
Transfers in	361,000	361,254	254
Total other financing sources (uses)	361,000	361,254	254
Net change in fund balance	\$ 53,633	53,213	\$ (420)
Fund balance, beginning of period		256,862	
Fund balance, end of period		\$ 310,075	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 413	\$ (587)
Total revenues	1,000	413	(587)
Expenditures, debt service			
Bond principal	230,000	230,000	-
Interest	156,038	156,038	-
Total expenditures	386,038	386,038	-
Excess of revenues over (under) expenditures	(385,038)	(385,625)	(587)
Other financing sources (uses)			
Transfers in	389,000	389,050	50
Total other financing sources (uses)	389,000	389,050	50
Net change in fund balance	<u>\$ 3,962</u>	<u>3,425</u>	<u>\$ (537)</u>
Fund balance, beginning of period		<u>327,201</u>	
Fund balance, end of period		<u>\$ 330,626</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 411	\$ (589)
Total revenues	1,000	411	(589)
Expenditures, debt service			
Bond principal	230,000	230,000	-
Interest	156,038	156,037	1
Total expenditures	386,038	386,037	1
Excess of revenues over (under) expenditures	(385,038)	(385,626)	(588)
Other financing sources (uses)			
Transfers in	389,000	389,050	50
Total other financing sources (uses)	389,000	389,050	50
Net change in fund balance	<u>\$ 3,962</u>	<u>3,424</u>	<u>\$ (538)</u>
Fund balance, beginning of period		325,704	
Fund balance, end of period		<u>\$ 329,128</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ 15	\$ 15
Intergovernmental revenue	733,000	733,000	-
Total revenues	733,000	733,015	15
Expenditures, debt service			
Bond principal	375,000	375,000	-
Interest	357,706	357,705	1
Total expenditures	732,706	732,705	1
Net change in fund balance	\$ 294	310	\$ 16
Fund balance, beginning of period		13,048	
Fund balance, end of period		\$ 13,358	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 2,000	\$ 2,887	\$ 887
Total revenues	2,000	2,887	887
Expenditures, debt service			
Bond principal	55,000	55,000	-
Interest	794,195	794,195	-
Total expenditures	849,195	849,195	-
Excess of revenues over (under) expenditures	(847,195)	(846,308)	887
Other financing sources (uses)			
Transfers in	848,000	848,345	345
Total other financing sources (uses)	848,000	848,345	345
Net change in fund balance	\$ 805	2,037	\$ 1,232
Fund balance, beginning of period		516,719	
Fund balance, end of period		\$ 518,756	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Fees, fines, and forfeitures	\$ 1,000	\$ 34,857	\$ 33,857
Total revenues	1,000	34,857	33,857
Expenditures, debt service			
Bond principal	435,000	435,000	-
Interest	153,400	153,228	172
Total expenditures	588,400	588,228	172
Excess of revenues over (under) expenditures	(587,400)	(553,371)	34,029
Other financing sources (uses)			
Transfers in	602,000	567,000	(35,000)
Total other financing sources (uses)	602,000	567,000	(35,000)
Net change in fund balance	\$ 14,600	13,629	\$ (971)
Fund balance, beginning of period		514,971	
Fund balance, end of period		\$ 528,600	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Fees, fines, and forfeitures	\$ 132,000	\$ 132,000	\$ -
Total revenues	132,000	132,000	-
Expenditures, debt service			
Bond principal	40,000	40,000	-
Interest	92,430	92,430	-
Total expenditures	132,430	132,430	-
Net change in fund balance	<u>\$ (430)</u>	<u>(430)</u>	<u>\$ -</u>
Fund balance, beginning of period		<u>1,286</u>	
Fund balance, end of period		<u>\$ 856</u>	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ -	\$ (1,000)
Total revenues	1,000	-	(1,000)
Expenditures, debt service			
Interest	636,134	635,961	173
Total expenditures	636,134	635,961	173
Excess of revenues over (under) expenditures	(635,134)	(635,961)	(827)
Other financing sources (uses)			
Transfers in	875,000	874,956	(44)
Total other financing sources (uses)	875,000	874,956	(44)
Net change in fund balance	\$ 239,866	238,995	\$ (871)
Fund balance, beginning of period		9,288	
Fund balance, end of period		\$ 248,283	

See independent auditor's report.

County of Winnebago, Illinois
2010 Debt Certificate Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Fines, fees, and forfeitures	\$ 53,000	57,619	\$ 4,619
Total revenues	53,000	57,619	4,619
Expenditures, debt service			
Bond principal	-	-	-
Interest	118,441	118,440	1
Total expenditures	118,441	118,440	1
Excess of revenues over (under) expenditures	(65,441)	(60,821)	4,620
Other financing sources (uses)			
Transfers in	333,000	333,128	128
Total other financing sources (uses)	333,000	333,128	128
Net change in fund balance	<u>\$ 267,559</u>	<u>272,307</u>	<u>\$ 4,748</u>
Fund balance, beginning of period		-	
Fund balance, end of period		<u>\$ 272,307</u>	

See independent auditor's report.

County of Winnebago, Illinois
2011B General Obligation Refunding Bond Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Investment income	\$ -	\$ -	\$ -
Total revenues	-	-	-
Expenditures, debt service			
Bond issuance costs	100,730	98,193	2,537
Total expenditures	100,730	98,193	2,537
Excess of revenues over (under) expenditures	(100,730)	(98,193)	2,537
Other financing sources (uses)			
Bonds issued	5,955,000	5,955,000	-
Premium on bonds issued	272,557	269,580	(2,977)
Payment to refunded bond escrow agent	(6,126,387)	(6,126,387)	-
Total other financing sources (uses)	101,170	98,193	(2,977)
Net change in fund balance	\$ 440	-	\$ (440)
Fund balance, beginning of period		-	
Fund balance, end of period		\$ -	

See independent auditor's report.

Capital Project Funds

Capital projects funds are used to account for financial resources that are restricted, committed or assigned for the acquisition or construction of capital assets.

Host Fee Fund - Used to account for monies received from the Host Fee which are assigned for capital improvements that foster economic development.

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

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

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

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

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

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





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

September 30, 2011

Assets	<i>Host Fee Fund</i>	<i>2006C 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>
Cash and investments	\$ 1,745,971	\$ -	\$ 135,742	\$ 3,656	\$ 483,269
Due from other government units and agencies	916,512	-	-	135,712	-
Total assets	\$ 2,662,483	\$ -	\$ 135,742	\$ 139,368	\$ 483,269
Liabilities and fund balance					
Liabilities					
Accounts payable	\$ 194,408	\$ -	\$ -	\$ 135,712	\$ -
Accrued wages payable	-	-	-	-	1,640
Contract retainage	2,306	-	-	-	-
Total liabilities	196,714	-	-	135,712	1,640
Fund balance					
Restricted for capital projects	-	-	135,742	3,656	480,374
Unrestricted - Assigned for capital projects	2,465,769	-	-	-	1,255
Total fund balances	2,465,769	-	135,742	3,656	481,629
Total liabilities and fund balance	\$ 2,662,483	\$ -	\$ 135,742	\$ 139,368	\$ 483,269

See independent auditor's report.

	<i>2008</i>	<i>2010C</i>	
	<i>Siren</i>	<i>Bond</i>	
	<i>Project</i>	<i>Project</i>	
	<i>Fund</i>	<i>Fund</i>	<i>Totals</i>
\$	1,674	\$ 119,014	\$ 2,489,326
	-	-	1,052,224
\$	1,674	\$ 119,014	\$ 3,541,550

\$	1,674	\$ -	\$ 331,794
	-	-	1,640
	-	-	2,306
	1,674	-	335,740
	-	118,021	737,793
	-	993	2,468,017
	-	119,014	3,205,810
\$	1,674	\$ 119,014	\$ 3,541,550

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

For The Year Ended September 30, 2011

	<i>Host Fee Fund</i>	<i>2006C 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>2010C Bond Project Fund</i>	<i>Totals</i>
Revenues								
Investment income	\$ -	\$ (3,424)	\$ -	\$ -	\$ 1,255	\$ -	\$ -	\$ (2,169)
Taxes	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	5,377	-	-	-	5,377
Charges for services	3,195,897	-	-	-	-	-	-	3,195,897
Other	-	-	-	-	-	-	993	993
Total revenues	3,195,897	(3,424)	-	5,377	1,255	-	993	3,200,098
Expenditures, current								
General government	2,190,272	-	42,089	-	699,271	-	-	2,931,632
Total expenditures, current	2,190,272	-	42,089	-	699,271	-	-	2,931,632
Capital outlay	-	-	-	5,379	2,921	5,239	2,537,247	2,550,786
Total expenditures	2,190,272	-	42,089	5,379	702,192	5,239	2,537,247	3,292,146
Excess of revenues over (under) expenditures	1,005,625	(3,424)	(42,089)	(2)	(700,937)	(5,239)	(2,536,254)	(92,048)
Other financing sources (uses)								
Transfer out	(272,000)	-	-	-	-	(27,070)	-	(299,070)
Total other financing sources (uses)	(272,000)	-	-	-	-	(27,070)	-	(299,070)
Net change in fund balance	733,625	(3,424)	(42,089)	(2)	(700,937)	(32,309)	(2,536,254)	(2,581,390)
Fund balance, beginning of period, as restated	1,732,144	3,424	177,831	3,658	1,182,566	32,309	2,655,268	5,787,200
Fund balance, end of period	\$ 2,465,769	\$ -	\$ 135,742	\$ 3,656	\$ 481,629	\$ -	\$ 119,014	\$ 3,205,810

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Revenues			
Charges for services	\$ 2,613,000	\$ 3,195,897	\$ 582,897
Total revenues	2,613,000	3,195,897	582,897
Expenditures, current			
General government			
Supplies and services	2,272,950	2,190,272	82,678
Total expenditures, current	2,272,950	2,190,272	82,678
Excess of revenues over (under) expenditures	340,050	1,005,625	665,575
Other financing sources			
Transfers out	(272,000)	(272,000)	-
Total other financing sources	(272,000)	(272,000)	-
Net change in fund balance	\$ 68,050	733,625	\$ 665,575
Fund balance, beginning of period		1,732,144	
Fund balance, end of period		\$ 2,465,769	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues	\$ -	\$ -	-
Expenditures, current			
General government			
Supplies and services	186,000	42,089	143,911
Total expenditures, current	186,000	42,089	143,911
Capital outlay	-	-	-
Total expenditures	186,000	42,089	143,911
Net change in fund balance	<u>\$ (186,000)</u>	<u>(42,089)</u>	<u>\$ 143,911</u>
Fund balance, beginning of period		<u>177,831</u>	
Fund balance, end of period		<u>\$ 135,742</u>	

See independent auditor's report.

County of Winnebago, Illinois
East Riverside Boulevard Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Intergovernmental revenues	\$ -	\$ 5,377	\$ 5,377
Total revenues	-	5,377	5,377
Expenditures, current	-	-	-
Capital outlay	300,000	5,379	294,621
Total expenditures	300,000	5,379	294,621
Excess of revenues over (under) expenditures	(300,000)	(2)	299,998
Net change in fund balance	<u>\$ (300,000)</u>	<u>(2)</u>	<u>\$ 299,998</u>
Fund balance, beginning of period		3,658	
Fund balance, end of period		<u>\$ 3,656</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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Investment income	\$ 1,000	\$ 1,255	\$ 255
Total revenues	1,000	1,255	255
Expenditures, current			
General government			
Personnel	140,899	135,126	5,773
Supplies and services	792,700	564,145	228,555
Total expenditures, current	933,599	699,271	234,328
Capital outlay	50,000	2,921	47,079
Total expenditures	983,599	702,192	281,407
Excess of revenues over (under) expenditures	(982,599)	(700,937)	281,662
Net change in fund balance	<u>\$ (982,599)</u>	<u>(700,937)</u>	<u>\$ 281,662</u>
Fund balance, beginning of period		1,182,566	
Fund balance, end of period		<u>\$ 481,629</u>	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues	\$ -	\$ -	\$ -
Expenditures, current	-	-	-
Capital outlay	83,000	5,239	77,761
Total expenditures	83,000	5,239	77,761
Excess of revenues over (under) expenditures	(83,000)	(5,239)	77,761
Other financing sources (uses)			
Transfer (out)	-	(27,070)	(27,070)
Total other financing sources (uses)	-	(27,070)	(27,070)
Net change in fund balance	<u>\$ (83,000)</u>	<u>(32,309)</u>	<u>\$ 50,691</u>
Fund balance, beginning of period		32,309	
Fund balance, end of period		<u>\$ -</u>	

See independent auditor's report.

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

For the Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget Positive (Negative)</i>
Revenues			
Other	\$ 6,000	\$ 993	\$ (5,007)
Total revenues	6,000	993	(5,007)
Expenditures, current			
General government			
Issuance costs	115,000	-	115,000
Total expenditures, current	115,000	-	115,000
Capital outlay	2,430,000	2,537,247	(107,247)
Total expenditures	2,545,000	2,537,247	7,753
Net change in fund balance	\$ (2,539,000)	(2,536,254)	\$ 2,746
Fund balance, beginning of period		2,655,268	
Fund balance, end of period		\$ 119,014	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 12,603,000	\$ 16,827,249	\$ 4,224,249
Other	-	89,505	89,505
Total operating revenues	12,603,000	16,916,754	4,313,754
Operating expenses			
Personnel	10,564,565	10,562,617	1,948
Supplies and services	5,007,481	4,883,398	124,083
Total operating expenses	15,572,046	15,446,015	126,031
Operating income (loss)	(2,969,046)	1,470,739	4,439,785
Non-operating revenue			
Property taxes	2,869,000	2,932,359	63,359
Investment income	-	8	8
Total non-operating revenue	2,869,000	2,932,367	63,367
Net income (loss) - budgetary basis		4,403,106	
Adjustments to GAAP basis			
Depreciation		(290,963)	
Capital assets capitalized		149,067	
Total adjustments to GAAP basis		(141,896)	
Net income (loss) - GAAP basis		4,261,210	
Total net assets, beginning of period, as restated		8,971,761	
Total net assets, end of period		\$ 13,232,971	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 927,000	\$ 646,003	\$ (280,997)
Licenses and permits	1,452,000	1,718,012	266,012
Other	15,000	14,812	(188)
Total operating revenues	2,394,000	2,378,827	(15,173)
Operating expenses			
Personnel	1,663,325	1,539,852	123,473
Supplies and services	725,700	641,709	83,991
Total operating expenses	2,389,025	2,181,561	207,464
Operating income (loss)	4,975	197,266	192,291
Net income (loss) - budgetary basis	\$ 4,975	197,266	\$ 192,291
Adjustments to GAAP basis			
Depreciation		(74,147)	
Total adjustments to GAAP basis		(74,147)	
Net income (loss) - GAAP basis		123,119	
Total net assets, beginning		1,954,726	
Total net assets, end of period		\$ 2,077,845	

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 572,000	\$ 554,405	\$ (17,595)
Other	28,000	45,590	17,590
Total operating revenues	600,000	599,995	(5)
Operating expenses			
Supplies and services	255,410	226,890	28,520
Total operating expenses	255,410	226,890	28,520
Operating income (loss)	344,590	373,105	28,515
Income (loss) before transfers	344,590	373,105	28,515
Capital contributions	-	2,418,041	2,418,041
Transfers			
Transfers in	-	52,271	52,271
Transfers (out)	(333,000)	(333,128)	(128)
Net income (loss) - budgetary basis	<u>\$ 11,590</u>	<u>2,510,289</u>	<u>\$ 2,498,699</u>
Adjustments to GAAP basis			
Depreciation		(107,723)	
Capital assets capitalized		(15,762)	
Total adjustments to GAAP basis		<u>(123,485)</u>	
Net income (loss) - GAAP basis		2,386,804	
Total net assets, beginning of period, as restated		1,445,964	
Total net assets, end of period		<u>\$ 3,832,768</u>	

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 Information Technology departments to other departments of the County or to other governmental units, on a cost-reimbursement basis.

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



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

September 30, 2011

Assets	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Current assets			
Cash	\$ 402,023	\$ 5,802,805	\$ 6,204,828
Receivables, net	16,382	-	16,382
Due from other governmental units and agencies	39,493	-	39,493
Prepays	-	75,017	75,017
Total current assets	457,898	5,877,822	6,335,720
Noncurrent assets			
Capital assets being depreciated, net of accumulated depreciation	450,383	-	450,383
Total noncurrent assets	450,383	-	450,383
Total assets	\$ 908,281	\$ 5,877,822	\$ 6,786,103
Liabilities and net assets			
Current liabilities			
Accounts payable	\$ 120,816	\$ 1,246,497	\$ 1,367,313
Accrued payroll and benefits	29,096	-	29,096
Claims payable	-	1,062,885	1,062,885
Current maturities of long-term liabilities	12,995	-	12,995
Total current liabilities	162,907	2,309,382	2,472,289
Noncurrent liabilities			
Compensated absences payable	34,258	-	34,258
Net pension obligation	18,784	-	18,784
Early retirement incentive	12,000	-	12,000
Other postemployment benefit obligation	12,936	-	12,936
Total noncurrent liabilities	77,978	-	77,978
Total liabilities	240,885	2,309,382	2,550,267
Net assets			
Invested in capital assets	450,383	-	450,383
Unrestricted	217,013	3,568,440	3,785,453
Total net assets	667,396	3,568,440	4,235,836

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, 2011

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Operating revenues			
Charges for services	\$ 2,869,498	\$ 16,058,388	\$ 18,927,886
Other	9,000	254,317	263,317
Total operating revenues	2,878,498	16,312,705	19,191,203
Operating expenses			
Personnel	1,056,817	-	1,056,817
Supplies and services	1,803,806	15,206,108	17,009,914
Depreciation and amortization	69,257	-	69,257
Total operating expenses	2,929,880	15,206,108	18,135,988
Operating income (loss) before transfers	(51,382)	1,106,597	1,055,215
Transfers in	50,000	-	50,000
Net increase (decrease) in net assets	(1,382)	1,106,597	1,105,215
Total net assets, beginning of period	668,778	2,461,843	3,130,621
Total net assets, end of period	\$ 667,396	\$ 3,568,440	\$ 4,235,836

See independent auditor's report.

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

For The Year Ended September 30, 2011

	<i>Central Services Fund</i>	<i>Health Insurance Fund</i>	<i>Totals</i>
Cash flows from operating activities:			
Cash receipts from users	\$ 2,865,502	\$ 16,502,940	\$ 19,368,442
Cash receipts from others	9,000	254,317	263,317
Cash paid to employees	(1,057,500)	-	(1,057,500)
Cash paid to vendors	(1,837,585)	(14,943,580)	(16,781,165)
Net cash from operating activities	(20,583)	1,813,677	1,793,094
Cash flows from noncapital financing activities:			
Payments (from) to other funds	50,649	457	51,106
Net cash from noncapital financing activities	50,649	457	51,106
Cash flows from capital and related financing activities:			
Capital acquisitions	(83,378)	-	(83,378)
Net cash from capital and related financing activities	(83,378)	-	(83,378)
Net increase (decrease) in cash and cash equivalents	(53,312)	1,814,134	1,760,822
Cash and cash equivalents, beginning of period	455,335	3,988,671	4,444,006
Cash and cash equivalents, end of period	\$ 402,023	\$ 5,802,805	\$ 6,204,828
Reconciliation of operating income to net cash from operating activities			
Operating income (loss)	\$ (51,382)	\$ 1,106,597	\$ 1,055,215
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	69,257	-	69,257
Changes in assets and liabilities:			
(Increase) decrease in due from other governmental units and agencies	(38,025)	-	(38,025)
Decrease (increase) in receivables, net	34,029	444,552	478,581
(Increase) decrease in prepaids	-	(75,017)	(75,017)
(Decrease) increase in accounts payable and claims payable	(33,779)	337,545	303,766
Increase in accrued payroll	2,128	-	2,128
(Decrease) increase in compensated absences payable	(6,285)	-	(6,285)
Increase (decrease) in early retirement incentive	(6,000)	-	(6,000)
Increase in net pension obligation	9,501	-	9,501
Increase in postemployment health benefits payable	(27)	-	(27)
Total adjustments	30,799	707,080	737,879
Net cash from operating activities	\$ (20,583)	\$ 1,813,677	\$ 1,793,094

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, 2011

	<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	\$ 465,000	\$ 451,572	\$ 1,308,000	\$ 1,361,448
Other	-	-	-	-
Total operating revenues	465,000	451,572	1,308,000	1,361,448
Operating expenses				
Personnel	272,847	266,552	266,937	260,567
Supplies and services	187,609	173,954	1,141,201	1,029,833
Depreciation and amortization	-	-	-	-
Total operating expenses	460,456	440,506	1,408,138	1,290,400
Operating income (loss) before transfers	4,544	11,066	(100,138)	71,048
Transfers in	-	-	-	-
Net increase (decrease) in net assets	\$ 4,544	\$ 11,066	\$ (100,138)	\$ 71,048
Total net assets, beginning of period				
Total net assets, end of period				

See independent auditor's report.

<i>Car Pool Department</i>		<i>Information Technology</i>		<i>Total</i>		<i>Variance with Final Budget - Positive (Negative)</i>
<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	
\$ 65,000	\$ 70,969	\$ 1,037,000	\$ 985,509	\$ 2,875,000	\$ 2,869,498	\$ (5,502)
-	-	-	9,000	-	9,000	9,000
65,000	70,969	1,037,000	994,509	2,875,000	2,878,498	3,498
-	-	529,222	529,698	1,069,006	1,056,817	12,189
45,570	46,949	506,092	553,070	1,880,472	1,803,806	76,666
-	-	-	69,257	-	69,257	(69,257)
45,570	46,949	1,035,314	1,152,025	2,949,478	2,929,880	19,598
19,430	24,020	1,686	(157,516)	(74,478)	(51,382)	23,096
-	-	-	50,000	-	50,000	50,000
\$ 19,430	\$ 24,020	\$ 1,686	\$ (107,516)	\$ (74,478)	(1,382)	\$ 73,096
					668,778	
					\$ 667,396	

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, 2011

	<i>Budget</i>	<i>Actual</i>	<i>Variance with Final Budget - Positive (Negative)</i>
Operating revenues			
Charges for services	\$ 16,045,000	\$ 16,058,388	\$ 13,388
Other	-	254,317	254,317
Total operating revenues	16,045,000	16,312,705	267,705
Operating expenses			
Supplies and services	16,418,000	15,206,108	1,211,892
Total operating expenses	16,418,000	15,206,108	1,211,892
Net increase (decrease) in net assets	\$ (373,000)	1,106,597	\$ 1,479,597
Total net assets, beginning of period		2,461,843	
Total net assets, end of period		\$ 3,568,440	

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, 2011

Totals	Balances		Balances	
	September 30, 2010	Additions	Deductions	September 30, 2011
Assets				
Cash	\$ 10,861,088	\$ 945,655,731	\$ 931,481,693	\$ 25,035,126
Investments	5,035,960	943,120	4,478,968	1,500,112
Accrued interest on investments	30,948	9,333	25,000	15,281
Other receivables	154,805	42,107	196,912	65,567
Total assets	\$ 16,082,801	\$ 946,650,291	\$ 936,182,573	\$ 26,616,086
Liabilities				
Accounts payable	\$ 61,772	\$ 685,797	\$ 704,162	\$ 43,407
Due to taxing districts	7,075,996	903,773,356	897,450,767	13,398,585
Due to other governmental units and agencies	3,056,218	11,839,845	9,487,063	5,409,000
Due to others	1,389,228	26,820,450	25,867,087	2,342,591
Trust deposits	4,499,587	3,596,410	2,673,494	5,422,503
Total liabilities	\$ 11,583,214	\$ 943,119,448	\$ 933,509,079	\$ 21,193,583

County Treasurer Trust Fund

Assets				
Cash	\$ 183,563	\$ 3,501,377	\$ 1,220,961	\$ 2,463,979
Total assets	\$ 183,563	\$ 3,501,377	\$ 1,220,961	\$ 2,463,979
Liabilities				
Due to other governmental units and agencies	\$ 183,563	\$ 3,501,377	\$ 1,220,961	\$ 2,463,979
Total liabilities	\$ 183,563	\$ 3,501,377	\$ 1,220,961	\$ 2,463,979

Treasurer Trustee Escrow

Assets				
Cash	\$ 186,450	\$ 182,806	\$ 208,916	\$ 160,340
Total assets	\$ 186,450	\$ 182,806	\$ 208,916	\$ 160,340
Liabilities				
Due to other governmental units and agencies	\$ 186,450	\$ 182,806	\$ 208,916	\$ 160,340
Total liabilities	\$ 186,450	\$ 182,806	\$ 208,916	\$ 160,340

See independent auditor's report.

Bankruptcy Trust Fund	Balances			Balances	
	September 30, 2010	Additions	Deductions	September 30, 2011	
Assets					
Cash	\$ 48,547	\$ 31,492	\$ 23,915	\$ 56,124	
Total assets	\$ 48,547	\$ 31,492	\$ 23,915	\$ 56,124	
Liabilities					
Due to others	\$ 48,547	\$ 31,492	\$ 23,915	\$ 56,124	
Total liabilities	\$ 48,547	\$ 31,492	\$ 23,915	\$ 56,124	
Sheriff's Commissary Fund					
Assets					
Cash	\$ 119,519	\$ 319,860	\$ 408,385	\$ 30,994	
Total assets	\$ 119,519	\$ 319,860	\$ 408,385	\$ 30,994	
Liabilities					
Due to others	\$ 119,519	\$ 319,860	\$ 408,385	\$ 30,994	
Total liabilities	\$ 119,519	\$ 319,860	\$ 408,385	\$ 30,994	
County Clerk Trust Fund					
Assets					
Cash	\$ 413,272	\$ 11,037,175	\$ 10,252,750	\$ 1,197,697	
Total assets	\$ 413,272	\$ 11,037,175	\$ 10,252,750	\$ 1,197,697	
Liabilities					
Due to others	\$ 413,272	\$ 11,037,175	\$ 10,252,750	\$ 1,197,697	
Total liabilities	\$ 413,272	\$ 11,037,175	\$ 10,252,750	\$ 1,197,697	

(continued)

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

For the Twelve Months Ended September 30, 2011

County Collector Trust Fund	Balances			Balances
	September 30, 2010	Additions	Deductions	September 30, 2011
Assets				
Cash	\$ 3,040,579	\$ 903,773,356	\$ 893,915,350	\$ 12,898,585
Investments	4,035,417	-	3,535,417	500,000
Total assets	\$ 7,075,996	\$ 903,773,356	\$ 897,450,767	\$ 13,398,585
Liabilities				
Due to taxing districts	\$ 7,075,996	\$ 903,773,356	\$ 897,450,767	\$ 13,398,585
Total liabilities	\$ 7,075,996	\$ 903,773,356	\$ 897,450,767	\$ 13,398,585

Clerk of Circuit Court Trust Fund

Assets				
Cash	\$ 5,256,775	\$ 18,798,367	\$ 17,822,766	\$ 6,232,376
Investments	1,000,000	-	-	1,000,000
Accrued interest on investments	30,948	9,333	25,000	15,281
Total assets	\$ 6,287,723	\$ 18,807,700	\$ 17,847,766	\$ 7,247,657
Liabilities				
Due to other governmental units and agencies	\$ 1,089,773	\$ 6,442,902	\$ 6,434,079	\$ 1,098,596
Due to other funds	698,363	8,768,388	8,740,193	726,558
Trust deposits	4,499,587	3,596,410	2,673,494	5,422,503
Total liabilities	\$ 6,287,723	\$ 18,807,700	\$ 17,847,766	\$ 7,247,657

County Sheriff Trust Fund

Assets				
Cash	\$ 101	\$ 57,000	\$ 57,000	\$ 101
Total assets	\$ 101	\$ 57,000	\$ 57,000	\$ 101
Liabilities				
Due to others	\$ 101	\$ 57,000	\$ 57,000	\$ 101
Total liabilities	\$ 101	\$ 57,000	\$ 57,000	\$ 101

See independent auditor's report.

Township Motor Fuel Tax Fund	Balances			Balances
	September 30, 2010	Additions	Deductions	September 30, 2011
Assets				
Cash	\$ 1,472,036	\$ 1,197,454	\$ 1,030,652	\$ 1,638,838
Investments	543	943,120	943,551	112
Other receivables	154,805	107,674	196,912	65,567
Total assets	\$ 1,627,384	\$ 2,248,248	\$ 2,171,115	\$ 1,704,517
Liabilities				
Accounts payable	\$ 61,772	\$ 685,797	\$ 704,162	\$ 43,407
Due to other governmental units and agencies	1,565,612	1,562,451	1,466,953	1,661,110
Total liabilities	\$ 1,627,384	\$ 2,248,248	\$ 2,171,115	\$ 1,704,517
Highway Department Caps				
Assets				
Cash	\$ 30,820	\$ 150,309	\$ 156,154	\$ 24,975
Total assets	\$ 30,820	\$ 150,309	\$ 156,154	\$ 24,975
Liabilities				
Due to other governmental units and agencies	\$ 30,820	\$ 150,309	\$ 156,154	\$ 24,975
Total liabilities	\$ 30,820	\$ 150,309	\$ 156,154	\$ 24,975
Inmate Trust Account				
Assets				
Cash	\$ 109,426	\$ 6,606,535	\$ 6,384,844	\$ 331,117
Total assets	\$ 109,426	\$ 6,606,535	\$ 6,384,844	\$ 331,117
Liabilities				
Due to others	\$ 109,426	\$ 6,606,535	\$ 6,384,844	\$ 331,117
Total liabilities	\$ 109,426	\$ 6,606,535	\$ 6,384,844	\$ 331,117

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, 2011

Capital Assets	
Land	\$ 18,285,861
Land improvements	171,801
Buildings	176,005,236
Building improvements	32,150,213
Leasehold improvements	3,274,796
Machinery and equipment and office furniture	24,396,656
Infrastructure	165,699,290
Construction in progress	3,004,549
	<hr/>
	\$ 422,988,402
<hr/>	
Investments in governmental funds capital assets by source	
General Fund revenue	\$ 9,751,315
Special Revenue Funds revenue	4,411,287
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	43,356,720
Interest earnings	500,743
Federal grants	16,333,271
State grants	5,978,416
Donations	4,459,843
Contributions from Proprietary Fund Types	(513,561)
	<hr/>
	\$ 422,988,402
<hr/>	

Note: This schedule includes only capital assets used in the operation of governmental funds. Capital assets of \$1,837,574 reported in the Internal Service Central Garage fund are not included.

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

For The Year Ended September 30, 2011

<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	\$ 30,352	\$ 4,139,701	\$ 13,976,249	\$ -	\$ 3,709,869	\$ -	\$ -	\$ 21,867,941
Additions	-	-	-	45,582	-	13,000	-	-	58,582
Balance, end of period	11,770	30,352	4,139,701	14,021,831	-	3,722,869	-	-	21,926,523
Public Safety									
Balance, beginning of period	4,845,781	101,050	167,652,974	5,514,589	3,274,796	7,545,470	-	2,232,773	191,167,433
Additions	-	-	-	-	-	216,636	-	300,421	517,057
Transfers	-	-	-	2,365,601	-	167,593	-	(2,533,194)	-
Balance, end of period	4,845,781	101,050	167,652,974	7,880,190	3,274,796	7,929,699	-	-	191,684,490
Highways and Streets									
Balance, beginning of period	13,427,444	-	835,747	1,265,455	-	6,492,395	150,525,062	9,905,549	182,451,652
Additions	-	-	-	-	-	39,814	-	8,041,589	8,081,403
Transfers	-	-	-	32,806	-	-	15,174,228	(15,207,034)	-
Balance, end of period	13,427,444	-	835,747	1,298,261	-	6,532,209	165,699,290	2,740,104	190,533,055
Health and Welfare									
Balance, beginning of period	866	40,399	468,513	1,085,463	-	824,306	-	-	2,419,547
Additions	-	-	-	-	-	-	-	264,445	264,445
Balance, end of period	866	40,399	468,513	1,085,463	-	824,306	-	264,445	2,683,992
Judicial									
Balance, beginning of period	-	-	2,908,301	7,864,468	-	723,693	-	4,663,880	16,160,342
Transfers	-	-	-	-	-	4,663,880	-	(4,663,880)	-
Balance, end of period	-	-	2,908,301	7,864,468	-	5,387,573	-	-	16,160,342
Total balance, end of period	\$ 18,285,861	\$ 171,801	\$176,005,236	\$ 32,150,213	\$ 3,274,796	\$ 24,396,656	\$ 165,699,290	\$ 3,004,549	\$ 422,988,402

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 Six Fiscal Years

(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Governmental activities						
Invested in capital assets, net of related debt	\$ 128,775,736	\$ 178,679,304	\$ 182,232,470	\$ 184,195,898	\$ 182,415,473	\$ 157,029,706
Restricted	80,606,568	75,925,208	72,569,170	71,817,662	71,903,079	55,071,335
Unrestricted	47,727,567	14,886,533	8,785,161	(7,307,356)	(6,670,556)	5,384,291
Total governmental activities net assets	\$ 257,109,871	\$ 269,491,045	\$ 263,586,801	\$ 248,706,204	\$ 247,647,996	\$ 217,485,332
Business-type activities						
Invested in capital assets, net of related debt	\$ 8,166,686	\$ 7,756,628	\$ 7,532,255	\$ 7,247,979	\$ 7,474,881	\$ 7,655,052
Restricted	50,763	53,575	51,200	-	-	-
Unrestricted	7,340,820	8,657,226	8,329,439	8,525,601	6,984,335	11,488,532
Total business-type activities net assets	\$ 15,558,269	\$ 16,467,429	\$ 15,912,894	\$ 15,773,580	\$ 14,459,216	\$ 19,143,584
Total primary government net assets	\$ 272,668,140	\$ 285,958,474	\$ 279,499,695	\$ 264,479,784	\$ 262,107,212	\$ 236,628,916
Primary Government						
Invested in capital assets, net of related debt	\$ 136,942,422	\$ 186,435,932	\$ 189,764,725	\$ 191,443,877	\$ 189,890,354	\$ 164,684,758
Restricted	80,657,331	75,978,783	72,620,370	71,817,662	71,903,079	55,071,335
Unrestricted	55,068,387	23,543,759	17,114,600	1,218,245	313,779	16,872,823
Total primary government net assets	\$ 272,668,140	\$ 285,958,474	\$ 279,499,695	\$ 264,479,784	\$ 262,107,212	\$ 236,628,916

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

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

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

(accrual basis of accounting)

	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>	<i>2011</i>
Expenses						
Governmental activities:						
General government	\$ 17,975,882	\$ 17,453,405	\$ 18,739,470	\$ 16,303,780	\$ 18,455,578	\$ 14,033,139
Public safety	47,522,298	57,533,271	68,179,352	68,142,980	62,513,492	61,782,384
Highway and streets	12,979,468	14,073,413	17,835,594	19,850,536	17,385,697	17,274,364
Health and welfare	15,276,315	16,908,841	18,738,702	21,706,141	19,416,340	19,215,046
Judicial	12,466,830	13,784,888	15,155,921	17,888,697	15,507,345	14,952,052
Culture and recreation	4,100,095	4,338,552	4,808,203	5,426,727	4,846,811	800,000
Interest on long term liabilities	5,702,358	7,747,506	7,467,358	7,077,628	6,996,504	7,037,691
Total governmental activities expenses	116,023,246	131,839,876	150,924,600	156,396,489	145,121,767	135,094,676
Business-type activities:						
Nursing home	13,017,641	14,099,265	15,073,563	15,761,864	15,765,513	15,587,911
Animal services	1,869,108	2,054,740	2,064,387	2,250,079	2,289,646	2,255,708
Golf course	1,954,833	2,043,140	2,128,895	1,927,535	1,950,875	-
Court Street Activities	-	-	-	-	182,196	350,375
Total business-type activities	16,841,582	18,197,145	19,266,845	19,939,478	20,188,230	18,193,994
Total primary government expenses	\$ 132,864,828	\$ 150,037,021	\$ 170,191,445	\$ 176,335,967	\$ 165,309,997	\$ 153,288,670
Program Revenues						
Governmental activities:						
Charges for services:						
General government	\$ 16,955,469	\$ 14,132,318	\$ 13,194,444	\$ 13,127,463	\$ 12,189,358	\$ 11,171,293
Public safety	3,743,348	4,317,596	5,117,128	5,614,364	6,345,288	6,372,497
Highway and streets	11,530,788	8,885,951	7,177,437	6,018,281	7,682,994	7,868,427
Health and welfare	1,473,973	1,568,764	1,552,157	1,512,599	1,590,773	1,556,136
Judicial	2,273,820	2,870,683	2,717,961	2,799,692	2,642,332	2,471,557
Culture and recreation	292,043	386,678	643,057	519,134	330,159	-
Operating grants and contributions	16,552,285	11,032,653	12,241,196	12,353,528	16,232,991	13,820,134
Capital grants and contributions	850,931	594,066	2,309,171	6,431,481	2,419,112	5,333,161
Total governmental activities program revenues	53,672,657	43,788,709	44,952,551	48,376,542	49,433,007	48,593,205
Business-type activities:						
Charges for services:						
Nursing home	10,462,343	11,997,437	11,599,296	12,379,735	10,835,227	16,827,249
Animal Services	1,978,359	1,880,469	2,166,162	2,524,155	2,466,527	2,364,015
Golf Course	1,758,738	1,854,000	1,765,917	1,733,708	1,690,706	-
Court Street Activities	-	-	-	-	303,591	554,405
Total business-type activities program revenues	14,199,440	15,731,906	15,531,375	16,637,598	15,296,051	19,745,669
Total primary government revenues	\$ 67,872,097	\$ 59,520,615	\$ 60,483,926	\$ 65,014,140	\$ 64,729,058	\$ 68,338,874
	(Continued)	(Continued)	(Continued)	(Continued)	(Continued)	(Continued)

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

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

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

(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Net (Expense)/Revenue						
Governmental activities	\$ (62,350,589)	\$ (88,051,167)	\$ (105,972,049)	\$ (108,019,947)	\$ (95,688,760)	\$ (86,501,471)
Business-type activities	(2,642,142)	(2,465,239)	(3,735,470)	(3,301,880)	(4,892,179)	1,551,675
Total primary government net expense	\$ (64,992,731)	\$ (90,516,406)	\$ (109,707,519)	\$ (111,321,827)	\$ (100,580,939)	\$ (84,949,796)
General Revenues and Other Changes in Net Assets						
Governmental activities:						
Taxes:						
Property taxes	\$ 34,323,334	\$ 36,205,099	\$ 38,238,078	\$ 40,094,867	\$ 40,668,693	\$ 34,184,743
Sales taxes	1,188,682	1,234,410	1,127,725	987,676	979,387	1,076,078
State income taxes	4,681,463	5,407,065	5,868,899	4,894,822	4,119,207	5,114,164
Quarter-cent sales tax	8,530,267	8,526,460	8,242,841	6,836,561	7,265,948	7,556,066
Public safety sales tax	29,281,345	29,319,986	28,813,102	25,248,665	25,880,590	26,532,122
Replacement taxes	5,385,882	6,192,961	6,399,990	5,337,172	4,923,413	5,254,065
Use tax	779,917	808,433	986,901	788,214	755,828	895,589
Other taxes	5,563,042	6,208,919	6,611,323	6,369,042	6,304,179	5,863,087
Miscellaneous	1,316,646	2,680,190	4,785,300	4,160,561	6,839,346	2,386,360
Interest income	6,409,577	6,940,443	2,912,436	1,430,769	306,961	143,371
Transfers	(2,900,000)	(3,091,625)	(3,060,000)	(5,504,182)	(3,413,000)	280,857
Total governmental activities	94,560,155	100,432,341	100,926,595	90,644,167	94,630,552	89,286,502
Business-type activities:						
Property taxes	-	-	-	-	-	2,932,359
Miscellaneous	10,897	168,269	61,448	105,142	164,779	149,907
Interest revenue	126,518	114,504	59,487	23,424	36	8
Transfers	2,900,000	3,091,625	3,060,000	3,034,000	3,413,000	(280,857)
Total business-type activities	3,037,415	3,374,398	3,180,935	3,162,566	3,577,815	2,801,417
Total primary government	\$ 97,597,570	\$ 103,806,739	\$ 104,107,530	\$ 93,806,733	\$ 98,208,367	\$ 92,087,919
Change in Net Assets						
Governmental activities	\$ 32,209,566	\$ 12,381,174	\$ (5,045,454)	\$ (17,375,780)	\$ (1,058,208)	\$ 2,785,031
Business-type activities	395,273	909,159	(554,535)	(139,314)	(1,314,364)	4,353,092
Total primary government	\$ 32,604,839	\$ 13,290,333	\$ (5,599,989)	\$ (17,515,094)	\$ (2,372,572)	\$ 7,138,123

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

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

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

(modified accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Fund						
Nonspendable in form - inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,911
Reserved/Restricted	-	447,550	186,599	101,869	151,589	-
Unreserved/Unassigned	15,471,019	15,325,630	14,449,681	7,096,792	10,209,791	11,855,772
Total General Fund	\$ 15,471,019	\$ 15,773,180	\$ 14,636,280	\$ 7,198,661	\$ 10,361,380	\$ 11,926,683
All Other Governmental Funds						
Reserved/Restricted	\$ 14,438,848	\$ 37,322,223	\$ 33,559,508	\$ 28,534,511	\$ 35,076,197	\$ 55,071,335
Unreserved/Unrestricted reported in						
Special revenue funds	64,435,291	43,168,182	42,097,752	38,120,173	37,918,895	-
Debt service funds	-	-	-	(65,208)	-	-
Capital project funds	33,459,360	19,553,740	12,187,087	(514,118)	-	-
Assigned						
Public safety	-	-	-	-	-	4,443,563
Capital projects	-	-	-	-	-	2,468,017
Public health	-	-	-	-	-	1,654,327
Highways and streets	-	-	-	-	-	4,253,772
Unassigned	-	-	-	-	-	(450,670)
Total all other governmental funds	\$ 112,333,499	\$ 100,044,145	\$ 87,844,347	\$ 66,075,358	\$ 72,995,092	\$ 67,440,344

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

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

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

(modified accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Revenues						
Taxes	\$ 73,793,545	\$ 75,783,888	\$ 77,098,147	\$ 73,955,983	\$ 73,955,983	\$ 69,975,097
Intergovernmental	34,139,241	35,678,286	36,210,313	40,056,706	40,056,706	35,797,876
Charges for services	28,879,736	24,962,050	22,971,935	22,239,473	22,239,473	18,364,562
Fines and forfeitures	1,063,197	1,226,659	1,277,407	1,364,338	1,364,338	4,063,815
Licences and permits	2,040,799	1,326,945	1,547,087	1,244,095	1,244,095	1,369,830
Investment income	6,409,577	6,940,442	2,912,436	1,430,769	1,430,769	143,371
Miscellaneous	1,316,646	3,044,892	4,784,679	4,250,560	4,250,560	3,139,907
Total revenues	147,642,741	148,963,162	146,802,004	144,541,924	144,541,924	132,854,458
Expenditures						
Current:						
General government	15,071,148	15,078,745	17,054,879	18,458,779	18,458,779	13,668,349
Public safety	47,351,593	54,696,874	62,720,274	58,226,550	58,226,550	55,058,505
Highway and streets	8,629,967	9,025,979	9,970,104	9,750,329	9,750,329	9,071,694
Health and welfare	15,413,950	16,955,963	18,516,135	18,131,987	18,131,987	16,901,253
Judicial	12,486,328	13,783,781	14,724,540	14,955,689	14,955,689	14,485,897
Culture and recreation	3,755,660	3,915,369	4,347,735	4,443,103	4,443,103	-
Debt service:						
Principal	2,690,640	7,019,345	7,799,671	7,920,000	7,920,000	9,142,537
Interest	4,956,968	6,173,058	7,381,026	7,037,247	7,037,247	7,286,462
Capital outlays	107,646,294	49,688,239	18,298,245	19,004,874	19,004,874	8,347,378
Total expenditures	218,002,548	176,337,353	160,812,609	157,928,558	157,928,558	133,962,075
Excess of revenues over (under) expenditures	(70,359,807)	(27,374,191)	(14,010,605)	(13,386,634)	(13,386,634)	(1,107,617)
Other financing sources (uses)						
Proceeds from refunding bond	-	18,765,000	-	-	-	-
Payments to refunded debt escrow agent	-	(18,559,440)	-	(2,761,547)	(2,761,547)	(6,126,387)
Premium on refunding bond issue	-	48,042	-	-	-	-
Issuance of general obligation bond	58,083,985	18,000,000	2,675,000	5,100,000	5,100,000	5,955,000
Premium (discount) on bond issue	983,343	311,021	784	131,729	131,729	269,580
Capital lease	302,564	-	-	1,138,929	1,138,929	-
Transfers in	25,989,498	22,661,999	17,268,841	15,815,781	15,815,781	16,062,800
Transfers out	(28,906,361)	(25,839,624)	(20,378,841)	(18,899,781)	(18,899,781)	(15,831,943)
Total other financing sources (uses)	56,453,029	15,386,998	(434,216)	525,111	525,111	329,050
Net change in fund balances	(13,906,778)	(11,987,193)	(14,444,821)	(12,861,523)	(12,861,523)	(778,567)
Debt service as a percentage of noncapital expenditures	7.41%	11.48%	11.59%	11.66%	10.54%	13.98%

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

Note 2: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

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

Last Ten Levy Years

Levy Year	<i>Real Property</i>		<i>Railroad Property</i>		<i>Total</i>		<i>Total Direct Tax Rate</i>
	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	<i>Assessed Value</i>	<i>Estimated Actual Value</i>	
2000	\$ 3,142,162,043	\$ 9,427,428,872	\$ 2,854,377	\$ 8,563,987	\$ 3,145,016,420	\$ 9,435,992,859	0.7950
2001	3,304,298,391	9,913,886,562	2,526,551	7,580,411	3,306,824,942	9,921,466,973	0.7981
2002	3,465,760,502	10,397,281,506	2,553,534	7,660,602	3,468,314,036	10,404,942,108	0.7932
2003	3,613,451,744	10,840,355,232	2,508,155	7,524,465	3,615,959,899	10,847,879,697	0.7923
2004	3,701,997,841	11,105,993,523	2,127,302	6,381,906	3,704,125,143	11,112,375,429	0.7973
2005	3,997,022,719	11,991,068,157	2,735,447	8,206,341	3,999,758,166	11,999,274,498	0.7900
2006	4,285,628,594	12,856,885,782	3,129,842	9,389,526	4,288,758,436	12,866,275,308	0.7829
2007	4,600,846,259	13,802,538,777	3,899,203	11,697,609	4,604,745,462	13,814,236,386	0.7704
2008	4,823,871,476	14,471,614,428	5,136,495	15,409,485	4,829,007,971	14,487,023,913	0.7835
2009	4,842,094,287	14,526,282,861	5,113,750	15,341,250	4,847,208,037	14,541,624,111	0.7934
2010	4,690,998,067	14,072,994,201	6,065,071	18,195,213	4,697,063,138	14,091,189,414	0.8799

Source: Winnebago County Supervisor of Assessments Office

Notes: Property in Winnebago County is reassessed on an annual basis. The County assesses property at approximated 33.33% of actual value for all property types. Estimated actual taxable value is calculated by dividing taxable assessed value by those percentages. Tax rates are per \$1000 of assessed value. The above tables relate to the years when the taxes were levied.

County of Winnebago, Illinois
Direct and Overlapping Property Tax Rates
Last Six Levy Years

(rate per \$1,000 of assessed value)

Year taxes are payable	2006	2007	2008	2009	2010	2011
County of Winnebago						
General	.2500	.2473	.2500	.3203	.3274	.3520
Special Revenue	.5400	.5358	.5204	.4632	.4660	.4779
City Rates						
City of Rockford	2.2601	2.2527	2.2026	2.2085	2.2297	2.3595
City of South Beloit	1.0054	.9358	.8745	.8554	.8616	.9222
Community College Rates	.4471 - .5282	.4660 - .5422	.4410 - .5484	.4578 - .5454	.4583 - .5624	.4503 - .5587
Village Rates	.2320 - .8197	.2274 - .8124	.2268 - .7895	.2239 - .7928	.2302 - .8728	.2342 - .7386
Forest Preserve Rate	0.0994	0.0951	0.0905	0.0859	0.0859	0.0898
Fire District Rates	.06 - .7214	.2806 - .7239	.0547 - .7210	.0556 - .7306	.0562 - .6930	.0599 - .7260
Grade School Rates	2.8072 - 3.4377	2.7334 - 3.3725	2.6899 - 3.4077	2.7060 - 3.4022	2.7563 - 3.4292	2.9138 - 3.6328
High School Rate	2.3333	2.3711	2.2614	2.2378	2.2624	2.4029
Library District Rates	.1481 - .3171	.1501 - .3156	.1488 - .3147	.1491 - .3233	.1451-.3309	.1538 - .3564
Multi-Township District Rates	.0397 - .0539	.0366 - .0529	.0360 - .0497	.0311 - .0462	.0312-.0447	.0307 - .0456
Park District Rates	.1108 - .7525	.1107 - .7360	.1082 - .7198	.1088 - .7319	.1076 - .7455	.1092 - .7869
Road District Rates	.0371 - .3084	.0358 - .3163	.0346 - .3136	.0344 - .3079	.0344-.3998	.0367 - .4146
Sanitary District Rates	.0383 - .1342	.0365 - .1237	.0359 - .1221	.0339 - .1243	.0344-.1268	.0340 - .1362
Special District Rate	0.0430	.0411	.0323	.0306	0.0302	0.0305
Street Light District Rate	0.4036	.4766	.5103	.5063	0.5195	0.5560
Township Rates	.0862 - .4414	.0824 - .4521	.0810 - .4424	.0788 - .4302	.0793-.3998	.0806 - .4303
School District Rates	4.6901 - 6.4366	4.9116 - 6.4822	4.7104 - 6.4206	4.9369 - 6.4252	4.9664-6.3136	5.0762 - 6.5777
Greater Rockford Airport	N/A	0.0893	.0884	.0890	0.0901	0.0954

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>2011 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>	<i>2002 Assessed Valuation</i>	<i>Rank</i>	<i>Percentage of Total Assessed Valuation</i>
CBL/ Cherryvale LLC	\$	16,336,527	1	0.34%	13,441,575	1	0.39%
Lowe's Home Centers, Inc.		15,786,032	2	0.33%	-	-	0.00%
Greater Rockford Airport Authority		12,508,009	3	0.26%	13,084,466	2	0.38%
Beloit Memorial Hospital		11,991,718	4	0.25%	-	-	0.00%
Forest Plaza, LLC		8,550,595	5	0.18%	-	-	0.00%
Two Star Property Co., Inc.		5,584,850	6	0.12%	5,615,537	5	0.16%
Petry Family Trust		5,286,787	7	0.11%	-	-	0.00%
MB Rockford State, LLC		4,678,630	8	0.10%	-	-	0.00%
Wal-Mart Stores, Inc.		4,643,485	9	0.10%	-	-	0.00%
Edward Rose Associates, Inc.		4,626,973	10	0.10%	-	-	0.00%
Commonwealth Edison		-	-	0.00%	4,519,228	7	0.13%
DI Properties		-	-	0.00%	4,425,841	8	0.13%
Fairhaven Christian Home		-	-	0.00%	4,799,526	6	0.14%
Hamilton Sundstrand Corp.		-	-	0.00%	7,249,245	3	0.21%
Simon Property Group		-	-	0.00%	4,305,800	9	0.12%
Market Shopping Center, LLC		-	-	0.00%	4,149,443	10	0.12%
Rock River Valley Industrial Park		-	-	0.00%	5,713,148	4	0.16%
		89,993,606		1.89%	\$ 53,862,234		1.94%

Source: Winnebago County Clerk's Office

Note: The above figures for 2011 represent the Assessed Valuation related to the 2010 tax levy paid in 2011

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

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)			Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Original Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2011	\$ 42,514,171	\$ (253,671)	\$ 42,260,500	\$ 39,837,175	93.70%	\$ 2,331,162	\$ 42,168,337	99.78%
2010	41,934,614	(201,261)	41,733,353	39,803,691	94.92%	1,848,821	41,652,512	99.81%
2009	41,359,666	(200,309)	41,159,357	39,412,737	95.29%	1,688,258	41,100,995	99.86%
2008	39,201,600	(88,393)	39,113,207	36,885,213	94.09%	2,016,828	38,902,041	99.46%
2007	37,255,200	27,742	37,282,942	35,343,048	94.87%	1,844,511	37,187,559	99.74%
2006	35,241,400	28,194	35,269,594	33,581,733	95.29%	1,582,399	35,164,132	99.70%

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

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

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

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

Information prior to 2006 is not immediately available.

County of Winnebago, Illinois
Ratios of Outstanding Debt By Type

Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business - Type		Total Primary Government	Percentage of Personal Income*	Total Debt Per Capita *	General Bonded Debt Per Capita *	Percentage of General Bonded Debt to Estimated Actual Value
	General Bonded Debt	Alternate Revenue Debt	Installment Note	Short - Term Debt Payable	Leases	Alternate Revenue Debt	Leases					
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	1.682%	599.05	69.95	0.14%
2009	15,927,428	145,289,091	-	-	971,940	-	-	162,188,459	1.684%	582.54	57.21	0.11%
2010	15,370,579	154,026,347	-	-	669,204	-	393,127	170,459,257	***	612.24	55.21	0.11%
2011	17,130,000	139,567,643	800,000	-	357,325	-	310,060	158,165,028	***	535.67	58.02	0.12%

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

*** Personal income not available

Note: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

County of Winnebago, Illinois
Legal Debt Margin Information

Last Ten Fiscal Years

September 30, 2011

Fiscal Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt Limit	\$241,398,221	\$251,057,167	\$180,797,995	\$185,206,257	\$199,987,908	\$214,437,922	\$227,161,442	\$137,007,204	\$137,105,204	\$132,894,403
Total Net Debt Applicable to Limit	8,214,383	6,059,150	7,748,846	7,563,871	7,791,254	17,457,061	19,474,063	15,927,428	15,370,579	17,130,000
Legal Debt Margin	\$233,183,838	\$244,998,017	\$173,049,149	\$177,642,386	\$192,196,654	\$196,980,861	\$207,687,379	\$121,079,776	\$121,734,625	\$115,764,403
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	3.40%	2.41%	4.29%	4.08%	3.90%	8.14%	8.57%	11.63%	11.21%	12.89%

Legal Debt Margin Calculation for Fiscal 2011	2.875%
Equalized Assessed Value	<u>\$ 4,622,414,033</u>
Debt Limit	\$ 132,894,403
Debt Applicable to Limit	
General Obligation Bonds	156,697,643
Bonded debt excluded from long-term debt	<u>(139,567,643)</u>
Total net debt applicable to debt limit	<u>17,130,000</u>
LEGAL DEBT MARGIN	<u>\$ 115,764,403</u>

Note: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

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
2001	278,418	7,436,265	26,709	7.0
2002	278,418	7,610,535	27,335	7.4
2003	278,418	7,873,879	28,281	8.6
2004	278,418	7,938,753	28,514	6.4
2005	278,418	8,301,175	29,816	5.7
2006	278,418	8,764,315	29,902	4.5
2007	278,418	9,316,178	31,261	5.7
2008	278,418	9,913,625	33,102	8.9
2009	278,418	9,629,833	32,131	15.5
2010	295,266	*	*	14.5
2011	295,266	*	*	13.3

(1) The Official 2000 Census figure was used for 2001 - 2009.
The Official 2010 Census figure was used for 2010 - 2011.

(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>Percentage</i>			<i>Percentage</i>			<i>Percentage</i>		
	<i>2011</i>	<i>of Total County</i>		<i>2010</i>	<i>of Total County</i>		<i>2009</i>	<i>of Total County</i>	
	<i>Employees</i>	<i>Rank</i>	<i>Employment</i>	<i>Employees</i>	<i>Rank</i>	<i>Employment</i>	<i>Employees</i>	<i>Rank</i>	<i>Employment</i>
Rockford School District 205 (1)	4,800	1	3.33%	4,800	1	3.26%	4,800	1	3.12%
Wal-Mart Stores	2,750	2	1.91%	-	-	-	-	-	-
Swedish American Health System	2,600	3	1.80%	2,600	2	1.76%	2,600	2	1.69%
Rockford Memorial Hospital	2,500	4	1.73%	2,500	4	1.70%	2,500	3	1.63%
Chrysler, Inc.	2,350	5	1.63%	2,600	3	1.76%	-	-	-
Hamilton Sundstrand	2,000	6	1.39%	2,200	5	1.49%	2,200	4	1.43%
OSF Saint Anthony Medical Center	2,000	7	1.39%	2,000	6	1.36%	2,000	5	1.30%
United Parcel Service	2,000	8	1.39%	2,000	7	1.36%	2,000	5	1.30%
Rockford Park District	1,700	9	1.18%	1,692	8	1.15%	1,692	6	1.10%
County of Winnebago	1,600	10	1.11%	1,479	11	1.00%	1,491	8	0.97%
Harris Bank N.A.	1,600	11	1.11%	-	-	-	-	-	-
Freeport Health Network	1,490	12	1.03%	1,490	10	1.01%	-	-	-
AmCore Bank	-	-	-	1,600	9	1.09%	1,600	7	1.04%
Mercy Hospital	-	-	0.00%	1,300	12	0.88%	-	-	-
Woodward Governor Company	-	-	0.00%	-	-	0.00%	1,200	9	0.78%
Greenlee Textron	-	-	0.00%	-	-	0.00%	1,100	10	0.72%
Cadbury Adams U.S.A. LLC	-	-	0.00%	-	-	0.00%	1000	11	0.65%
City of Rockford	-	-	0.00%	-	-	0.00%	1000	11	0.65%
	27,390	-	19.00%	26,261	-	17.82%	25,183	-	16.38%

Source: 2009-2011 Illinois Manufacturer's Directory, 2009-2011 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 Six Years

<i><u>Function/Program</u></i>	Full-time Equivalent Employees at September 30					
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government	167.0	188.0	180.0	157.5	148.5	151.5
Public Safety	518.0	625.0	640.5	617.0	588.0	562.0
Highways and Streets	62.0	61.0	63.0	62.0	58.0	59.0
Health and Welfare	449.0	505.0	459.0	435.5	419.5	407.5
Judicial	266.0	303.0	304.0	298.5	265.5	278.5
Culture and Recreation	86.0	90.0	80.5	78.5	78.5	-
Total	1,548	1,772	1,727	1,649	1,558	1,459

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 Five Years

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government					
Supervisor of Assessments					
Number of Assessment Notices	124,553	29,774	37,647	28,910	122,147
Number of Appeals	1,996	2,716	5,414	5,318	7,856
Real Estate Transfer Declarations Processed	8,496	5,361	3,952	3,591	2,778
Total Exemptions (All Types)	126,827	128,563	129,279	126,780	122,695
County Clerk's Office					
Birth Certificates Issued	5,179	5,219	4,999	4,823	4,638
Death Certificates Issued	2,728	2,831	2,705	2,818	2,930
Marriage Certificates Issued	2,085	1,928	1,755	1,820	1,121
Civil Union Certificates Issued	*	*	*	*	52
Raffle Licenses Issued	300	318	280	286	178
County Treasurer					
Number of Real Estate Parcels Billed	144,803	146,798	147,902	148,115	148,285
Number of Certified Mailed	7,065	7,078	6,399	7,904	7,504
Recorder of Deeds					
Total Documents Recorded	77,374	58,539	64,039	52,085	48,830
Total Mortgages Recorded	18,858	14,266	16,388	12,715	11,118
Total Deeds Recorded	12,166	9,396	8,641	8,073	7,553
Total Foreclosures Recorded	459	566	656	783	670
Regional Planning & Economic Development					
Number of Building Permits Issued	3,926	3,131	2,475	2,605	3,759
Public Safety					
Sheriff's Departments					
Bookings	20,815	20,968	19,153	16,839	N/A
Release / Bond Out	20,612	20,769	19,128	16,632	N/A
911 Calls Handled	112,920	121,619	113,134	110,106	N/A
Accident Reports	1,512	1,241	1,163	903	N/A
Traffic Citations Issued	9,353	11,250	10,412	8,441	N/A
Average Jail Population	665	758	801	856	N/A
Vehicles Impounded	1,778	1,975	1,588	1,558	N/A
Meals Provided to Inmates and Staff	799,000	990,773	1,067,850	991,044	N/A
Animal Services					
Number of Dogs Adopted	700	950	800	750	659
Number of Cats Adopted	950	900	900	650	654
Highways and Streets					
Miles of Maintained County Roads	295	306	306	303	303

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Health and Welfare					
County Health Department					
Family Case Management					
Number Served	8,702	8,199	8,552	7,904	N/A
Women, Infants & Children					
Total Case Load	7,522	8,122	8,415	7,655	N/A
Clients	13,282	13,473	14,799	13,775	N/A
Total Visits	33,879	36,950	40,612	34,308	N/A
KidCare - State Health Ins. Program					
Children Enrolled	349	395	410	430	N/A
Lead Screening and Testing					
Tests Performed	1,384	1,420	647	919	N/A
Social Work / Mental Health					
Number Served	486	391	461	450	N/A
Health Works - Foster Children Health Care					
Number Served	1,180	1,201	1,439	1,632	N/A
Sexually Transmitted Diseases					
Total Clinic Visits	6,801	5,012	5,602	5,491	N/A
Ryan White Programs					
Number Served	273	320	411	426	N/A
Health Promotion / Awareness					
Screenings / Immunizations	16,227	17,600	18,001	11,530	N/A
Women's Health					
Women's Health Clients	5,602	4,990	4,236	7,410	N/A
Breast & Cervical Screenings	1,599	1,035	1,272	1,100	N/A
Stand Against Cancer Clients	N/A	88	75	79	N/A
Neighborhood Environmental					
Hotel & Motel Inspections	40	31	35	11	N/A
Total of All Inspections Types Completed	12,517	11,151	11,870	10,133	N/A
Pollution Control					
Number of Inspections	1,989	1,428	1,240	1,407	N/A
Public Facilities Sanitation					
Food, Tanning, & Body Art Facilities Inspections	3,625	3,833	5,109	3,298	N/A
Laboratory - Water & Pollen Tests					
Number of Environmental Tests	19,787	24,206	8,622	8,892	N/A
RPR (STD) Tests	3,276	3,561	4,100	2,690	N/A
County Nursing Home - River Bluff					
Nursing Home Inpatient Days	87,535	84,890	86,302	81,551	87,554
Veteran's Assistance Commission					
Monthly Average Case Load	N/A	28	30	34	49
Total Veterans Assisted	N/A	826	945	1,040	1,269
Total Monetary Assistance Provided	N/A	72,856	77,931	94,350	132,950

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

<u>Function/Program</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Judicial					
Court Services					
Total Adult Probation Cases	3,323	3,215	3,141	3,204	4,072
Total Juvenile Probation Cases	315	339	495	388	942
Juvenile Detention Home Average Population	12	14	22	24	44
Juveniles Admitted to Detention Home During the Year	945	972	766	738	672
Circuit Clerk's Office - 17th Judicial Circuit					
Total Cases Filed	106,186	103,534	98,596	N/A	N/A
Juvenile Cases Filed	743	1,011	974	N/A	N/A
Criminal Felony Cases Filed	4,931	5,164	4,082	N/A	N/A
Criminal Misdemeanor Cases Filed	9,245	9,770	6,358	N/A	N/A
DUI Cases Filed	1,743	1,893	1,802	N/A	N/A
Traffic Cases Filed	70,944	67,154	66,007	N/A	N/A
Other Cases Filed	18,580	18,542	19,373	N/A	N/A
Child's Advocacy Center - Abuse Agency					
Number of Referrals	N/A	695	593	593	578
Interviews Conducted	N/A	426	386	376	338
People Who Received Support Services	N/A	2,057	1,167	1,262	1,317
Number of Cases Closed	N/A	99	176	276	246
Number of Arrests	N/A	34	62	44	60
Number of People Charged	N/A	57	32	41	36
Coroner's Office					
Total Number of Calls	N/A	2,605	2,588	2,564	N/A
Total Number Transported	N/A	389	380	384	N/A
Total Number of Autopsies	N/A	352	288	274	N/A

Source: Respective County Departments

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

* - Illinois first began granting civil unions to same sex couples during 2011.

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

Note: The Health Department has changed the release date of the Public Health Services Annual Report. 2011 amounts will be made available in next year's financial report.

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

<i>Function/Program</i>	2007	2008	2009	2010	2011
General Government					
County Purchasing Department					
Vehicle Pool	N/A	N/A	N/A	19	18
Public Safety					
Sheriff's Department					
Number of County Jail Beds (Capacity)	1,212	1,212	1,212	1,212	1,212
Number of Patrol Boats	3	3	3	3	3
Animal Services					
Vehicle Pool	N/A	N/A	12	12	9
Highways and Streets					
Miles of Maintained County Roads	295	306	306	303	303
Number of County Road Traffic Signals	47	51	55	65	58
Number of County Road Bridges	98	94	87	85	85
Number of Vehicles and Light Equipment	N/A	N/A	N/A	N/A	112
Number of Heavy Equipment Items	N/A	N/A	N/A	N/A	232
Health and Welfare					
County Health Department					
Number of Health Department Facilities	6	6	6	6	3
County Nursing Home - River Bluff					
Number of Nursing Home Beds	304	304	304	304	304
Licensed Bed Days During Fiscal Year	110,960	111,264	110,960	110,960	110,960
Judicial					
Court Services					
Juvenile Detention Facility Capacity	48	48	48	48	48
Juvenile Detention Vehicles	3	3	2	2	2

Source: Respective County Departments

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

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

County of Winnebago, Illinois
Miscellaneous Statistics

September 30, 2011

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.

