

WINNEBAGO COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2012

County of Winnebago, Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2012

Prepared by

Winnebago County Finance Office

Mark D. Olson, CPA

Director of Finance

County of Winnebago, Illinois

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Introductory Section





COUNTY OF WINNEBAGO

FINANCE DEPARTMENT

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

March 25, 2013

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

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

We are pleased to submit the Comprehensive Annual Financial Report of the County of Winnebago, Illinois for the fiscal year ended September 30, 2012. 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.

2013 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 continued to be 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, has expanded. A 638,000 square foot body shop addition to the plant was completed in 2012. Chrysler announced in February 2012 plans to build the new Dodge Dart at the new plant. 1,800 employees have been added to the workforce. Three shifts are working to produce the Dart and other models. 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 has created a water district, along with supporting infrastructure, 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.

Woodward, a leading manufacturer of aerospace products, announced in August, 2012, an expansion within the county. Construction of a manufacturing facility of at least 85,000 square feet and an office facility of at least 50,000 square feet along parking, loading and other infrastructure is planned. It is anticipated that employment may increase by an additional 1,325 employees in the 10 years following the project. Construction will commence in 2013.

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 started to improve Route 173 in summer 2012 to add lanes, which will allow additional development in the future.

Ongoing and Future Projects

The county's financial position has improved over the previous year. The General Fund, which is the main operating fund for the county, recorded an increase of \$1,344,000. This increase was due to increases in Sales Taxes, Intergovernmental Revenue and Other Revenues. The 1% Public Safety Sales Tax Fund experienced a decrease in fund balance of \$135,000. This was due to a decrease in revenues projected for Charges for Services.

Fiscal Year 2013 will continue to be a challenge due to the economy and the state's financial position.

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 industrial park called Rock 39 with the County Water District providing a water system is primed for development.

The local landfill filed an application with the county in January 2012 to expand its current site. The expansion would extend the existing facility life by 25 years. The county approved the expansion in July 2012. Along with the expansion, the operator has also proposed an Eco Rock complex consisting of various recycling and green energy projects with a significant economic impact for the future. The county will continue to receive a Host Fee from the landfill.

The county has also been very active in the various economic organizations and on individual projects. The county was particularly involved with the Woodward Project previously mentioned. The Host Fee revenue from the local landfill provides 3.0 million dollars for economic development projects, renewable energy, tourism, and enhanced educational programs for higher education and manufacturing.

The Criminal Justice Departments have continued to refine the Court and Case Management System installed in November, 2012. The purpose of the new system is to fully integrate all departments and to create a more efficient, accountable process from arrest to adjudication of the case.

The County Board Chairman has also pushed, over the last year, the collection of past due fees and fine monies ordered through the courts. A new collection firm, Harris and Harris, was hired to become more aggressive during the year. In the first year, 2.1 million dollars were collected by this firm for the county, state, municipalities and other governmental units. Revenues from this source were used to fund additional positions in the Criminal Justice System and the Sheriff's Department 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, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

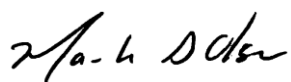
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both accounting principles generally accepted in the United States 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 2005-2011). 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,

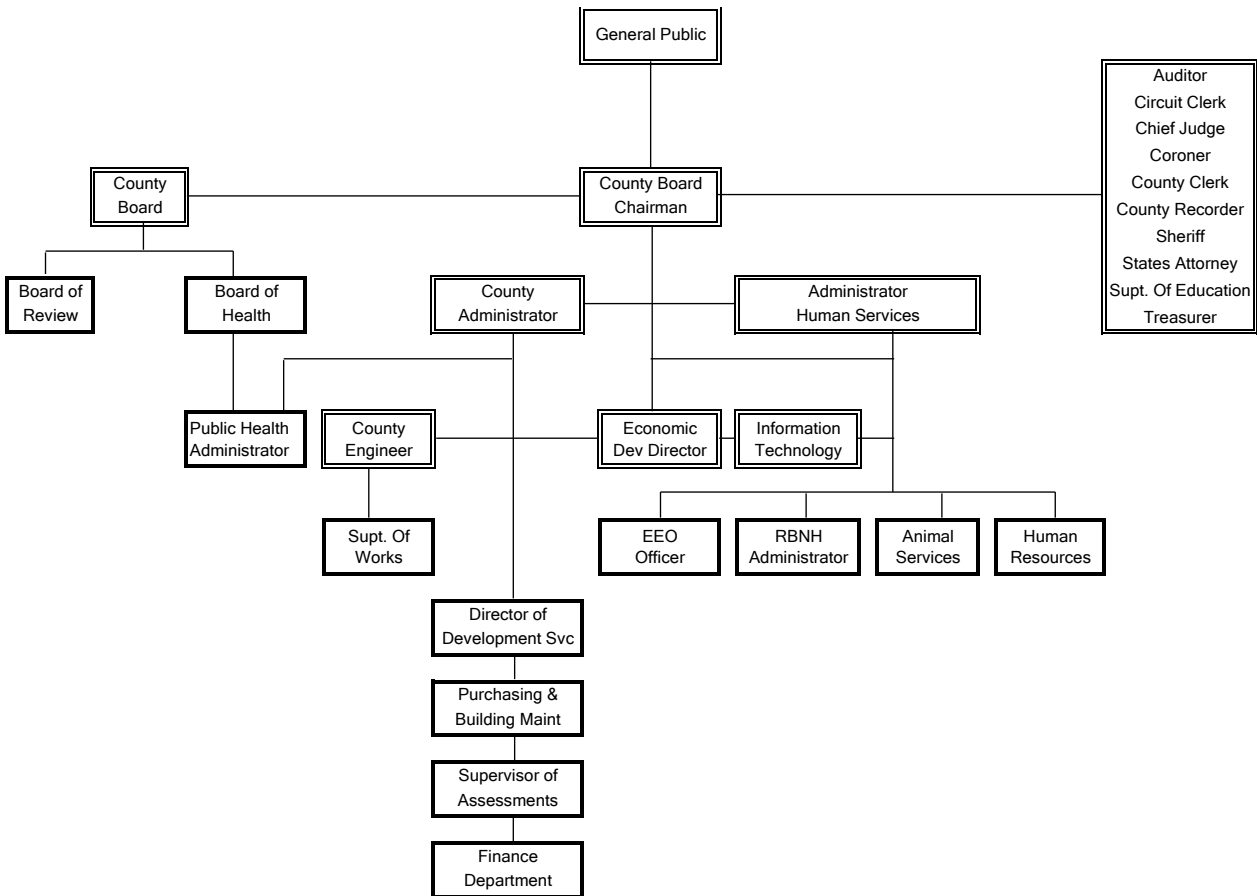


Mark D. Olson, CPA
Director of Finance

County of Winnebago, Illinois

Organizational Chart

September 30, 2012



County of Winnebago, Illinois
Principal Officials
September 30, 2012

County Board Members

Isidro Barrios
Ted Biondo
John Ekberg
Dave Fiduccia
Frank Gambino
Marc Gasparini
Angie Goral
John Guevara
Pearl Hawks
Joe Hoffman
Kevin Horstman
Gary Jury
Bob Kinnison
Kyle Logan

Kay Mullins
Tim Nabors, Jr.
Wendy Owano
Dianne Parvin
Rick Pollack
Dorothy Redd
Steve Schultz
Lynne Strathman
John Sweeney
Dave Tassoni
Joe Terrell
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
Joseph G. McGraw, 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
Lori Fanello, Superintendent of Education
Susan Goral, County Treasurer

Appointed Officials

Steven M. Chapman, County Administrator
J. Maichle Bacon, Public Health Administrator
Joseph Vanderwerff, Sr., County Engineer
Beverly Campion, 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, 2011

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.



Christopher P. Morrell

President

Jeffrey R. Emer

Executive Director



Financial Section



Independent Auditor's Report





6815 Weaver Road, Suite 100 • Rockford, IL 61114

Members of American Institute of
Certified Public Accountants

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Winnebago, Illinois (County) as of and for the year ended September 30, 2012, 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, 2012, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2013, 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, actuarial information and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Winnebago, Illinois' basic financial statements as a whole. The introductory section, combining and individual fund financial statements and schedules and statistical information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Sikich LLP

Rockford, Illinois
March 25, 2013

Management's Discussion and Analysis



County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2012

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, 2012. 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, 2012, by \$244.8 million. Of this amount, \$17.3 million may be used to meet the County's ongoing obligations to citizens and creditors.
- The net assets of the governmental type activities increased 3.6% and the business type activities decreased 1.1%, respectively.
- The general revenues of governmental activities increased \$557,000 or .6% over the amount reported in 2011. Program revenues increased \$5.0 million or 10.2%. During the same period governmental activities expenses increased \$446,000 or .3%.
- As of September 30, 2012, the County's governmental funds reported a combined ending fund balance of \$84.1 million, an increase of \$4.1 million in comparison with the restated prior year. Approximately \$12.9 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 \$13.1 million or 28.8% of total General Fund expenditures. In comparison, the prior year unassigned/unreserved fund balance was \$11.9 million or 26.7% of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2012

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-six 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, Illinois Municipal Retirement Fund, Health Fund and Tort Liability Insurance 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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2012

data for each of these non-major 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, Rental Housing Fee Fund, Public Defender File System Fund, 2012B General Obligation Refunding Bonds Fund, 2012C General Obligation Refunding Bonds Fund, 2012D General Obligation Refunding Bonds Fund, and 2012E General Obligation Refunding Bonds 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 the operations of a building located at 555 North Court Street. 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

County of Winnebago, Illinois

Management's Discussion and Analysis

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financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

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

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County assets exceeded liabilities by \$244.8 million at the close of the most recent fiscal year. Net assets increased \$7.6 million from \$237.2 million to \$244.8 million or 3.5% from the prior year.

Approximately 70.2% of the County's net assets reflects its investment in capital assets (e.g., land and right-of-way, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation), less any related debt used to acquire those assets. The County uses these capital assets to provide services to citizens. Consequently these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

| County of Winnebago Net Assets (Expressed in Thousands of Dollars) | | | | | | |
|---|--------------------------------|---------------------------|---------------------------------|------------------|-------------------|---------------------------|
| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Total</i> | |
| | <i>2012</i> | <i>2011, Restated</i> | <i>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011, Restated</i> |
| Current and other assets | 136,301 | \$ 133,391 | \$ 18,827 | \$ 18,059 | \$ 155,128 | \$ 151,450 |
| Capital assets | 301,640 | 303,358 | 9,228 | 7,877 | 310,868 | 311,235 |
| Total assets | <u>437,941</u> | <u>436,749</u> | <u>28,055</u> | <u>25,936</u> | <u>465,996</u> | <u>462,685</u> |
| Current liabilities | 56,023 | 55,966 | 6,397 | 5,715 | 62,420 | 61,681 |
| Noncurrent liabilities | 156,028 | 162,741 | 2,726 | 1,077 | 158,754 | 163,818 |
| Total liabilities | <u>212,051</u> | <u>218,707</u> | <u>9,123</u> | <u>6,792</u> | <u>221,174</u> | <u>225,499</u> |
| Net assets: | | | | | | |
| Invested in capital assets, net of related debt | 165,171 | 157,587 | 6,806 | 7,655 | 171,977 | 165,242 |
| Restricted | 55,556 | 55,071 | - | - | 55,556 | 55,071 |
| Unrestricted | 5,163 | 5,384 | 12,126 | 11,489 | 17,289 | 16,873 |
| Total net assets | <u>\$ 225,890</u> | <u>\$ 218,042</u> | <u>\$ 18,932</u> | <u>\$ 19,144</u> | <u>\$ 244,822</u> | <u>\$ 237,186</u> |

Net assets of the County's governmental activities increased by 3.6% (\$225.9 million compared to \$218.0 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, decreased by 4.1% (\$5.2

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million compared to -\$5.4 million). Restricted net assets, those restricted mainly for capital projects and special purposes such as; maintenance, construction of County roadway, and various grant related activities increased by 1% or \$485,000. The invested in capital assets, net of related debt category increased by \$8.1 million.

Net assets of business-type activities decreased by 1.1% in 2012. 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.

| County of Winnebago Change in Net Assets (Expressed in Thousands of Dollars) | | | | | | |
|---|--------------------------------|---------------------------|---------------------------------|------------------|-------------------|---------------------------|
| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Total</i> | |
| | <i>2012</i> | <i>2011, Restated</i> | <i>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011, Restated</i> |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Fines, fees, charges for services | \$ 31,013 | \$ 29,440 | \$ 15,338 | \$ 19,746 | \$ 46,351 | \$ 49,186 |
| Operating grants and contributions | 13,989 | 13,820 | - | - | 13,989 | 13,820 |
| Capital grants and contributions | 8,568 | 5,333 | - | 2,418 | 8,568 | 7,751 |
| General revenues: | | | | | | |
| Taxes | 86,945 | 86,476 | 2,830 | 2,932 | 89,775 | 89,408 |
| Miscellaneous | 2,482 | 2,384 | - | 151 | 2,482 | 2,535 |
| Unrestricted investment earnings | 134 | 143 | - | - | 134 | 143 |
| Total revenues | <u>143,131</u> | <u>137,596</u> | <u>18,168</u> | <u>25,247</u> | <u>161,299</u> | <u>162,843</u> |
| Expenses: | | | | | | |
| Government activities: | | | | | | |
| General government | 15,292 | 14,031 | - | - | 15,292 | 14,031 |
| Public safety | 60,627 | 61,782 | - | - | 60,627 | 61,782 |
| Highway and streets | 17,717 | 17,274 | - | - | 17,717 | 17,274 |
| Health and welfare | 17,377 | 19,215 | - | - | 17,377 | 19,215 |
| Judicial | 18,105 | 14,952 | - | - | 18,105 | 14,952 |
| Culture and recreation | - | 800 | - | - | - | 800 |
| Interest on long-term debt | 6,422 | 7,038 | - | - | 6,422 | 7,038 |
| Nursing home | - | - | 15,312 | 15,588 | 15,312 | 15,588 |
| Animal services | - | - | 2,374 | 2,256 | 2,374 | 2,256 |
| Court Street activities | - | - | 437 | 350 | 437 | 350 |
| Total expenses | <u>135,540</u> | <u>135,092</u> | <u>18,123</u> | <u>18,194</u> | <u>153,663</u> | <u>153,286</u> |
| Increase (decrease) in net assets | | | | | | |
| before transfers | 7,591 | 2,504 | 45 | 7,053 | 7,636 | 9,557 |
| Transfers | 257 | 281 | (257) | (281) | - | - |
| Net increase (decrease) in net assets | <u>7,848</u> | <u>2,785</u> | <u>(212)</u> | <u>6,772</u> | <u>7,636</u> | <u>9,557</u> |
| Net assets, October 1, | | | | | | |
| as originally reported | 218,042 | 214,700 | 19,144 | 12,372 | 237,186 | 227,072 |
| Restatement | - | 557 | - | - | - | 557 |
| Net assets, October 1, as restated | <u>218,042</u> | <u>215,257</u> | <u>19,144</u> | <u>12,372</u> | <u>237,186</u> | <u>227,629</u> |
| Net assets, September 30 | <u>\$ 225,890</u> | <u>\$ 218,042</u> | <u>\$ 18,932</u> | <u>\$ 19,144</u> | <u>\$ 244,822</u> | <u>\$ 237,186</u> |

- **Governmental activities.** Governmental-type activities increased the County's total net assets by \$7.8 million, accounting for 100% of the increase in total government-wide net assets.

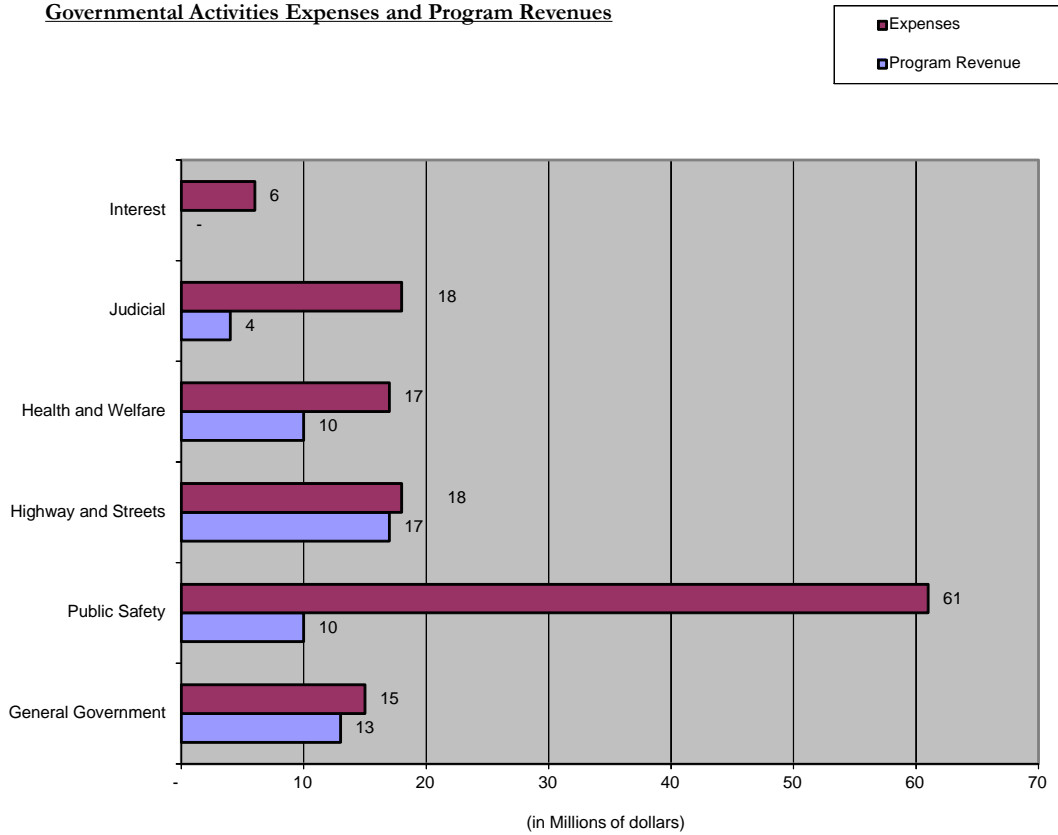
County of Winnebago, Illinois

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

Governmental Activities Expenses and Program Revenues



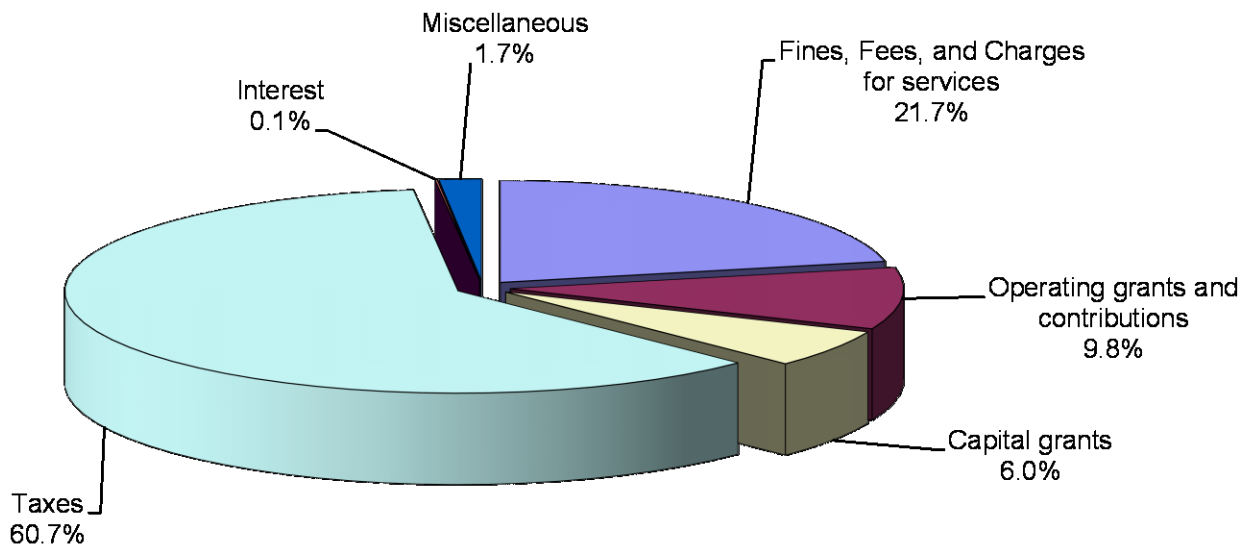
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The next chart shows the percent of the total for each source of revenue supporting governmental activities.

Governmental Activities Revenue by Source



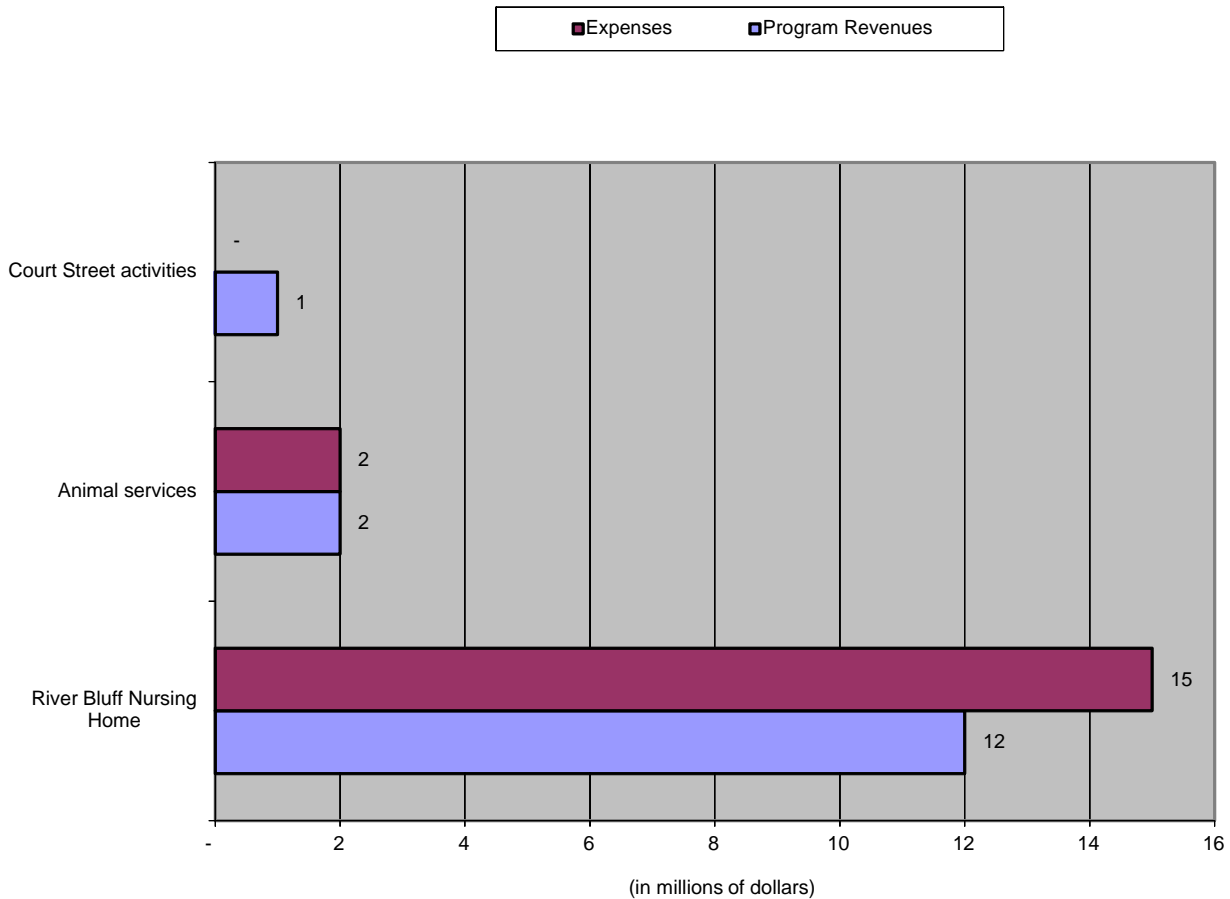
County of Winnebago, Illinois

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Business-type activities. Business-type activities increased the County's net assets by \$45,000 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
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Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2012 amounted to \$310.8 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 less than .1%.

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

| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Totals</i> | |
|--------------------------|------------------------------------|-------------|-------------------------------------|-------------|---------------|-------------|
| | <i>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011</i> |
| Land | \$ 18.4 | \$ 18.3 | \$ 0.3 | \$ 0.3 | \$ 18.7 | \$ 18.6 |
| Buildings | 212.2 | 211.7 | 14.1 | 14.1 | 226.3 | 225.8 |
| Improvements | 0.2 | 0.2 | - | - | 0.2 | 0.2 |
| Equipment | 27.0 | 26.0 | 2.1 | 2.0 | 29.1 | 28.0 |
| Infrastructure | 177.5 | 165.7 | - | - | 177.5 | 165.7 |
| Construction-in-progress | 1.8 | 3.0 | 1.7 | - | 3.5 | 3.0 |
| Subtotal | 437.1 | 424.9 | 18.2 | 16.4 | 455.3 | 441.3 |
| Accumulated Depreciation | (135.5) | (121.5) | (9.0) | (8.5) | (144.5) | (130.0) |
| Totals | \$ 301.6 | \$ 303.4 | \$ 9.2 | \$ 7.9 | \$ 310.8 | \$ 311.3 |

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

- Several road projects
- Remodel of the former Federal Courthouse to be used as the Juvenile Justice Center
- Construction of two parking lots in downtown Rockford
- Remodel of a building owned by the County Health Department
- Installation of a sprinkler system at the River Bluff Nursing Home
- Water system project on Baxter Road

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

County of Winnebago, Illinois

Management's Discussion and Analysis

September 30, 2012

Bonded Debt. At the end of the current fiscal year, The County had \$155.5 million in bonds outstanding versus \$159.6 million last year, an decrease of 2.6%, as shown in the table below.

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

| | Governmental Activities | | Business-type Activities | | Totals | |
|--------------------------|----------------------------|-------------------|-----------------------------|-------------|-------------------|-------------------|
| | <u>2012</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> |
| General obligation bonds | \$ 14,035 | \$ 17,130 | \$ 1,860 | \$ - | \$ 15,895 | \$ 17,130 |
| Alternate revenue bonds | 136,908 | 139,567 | - | - | 136,908 | 139,567 |
| Deferred amounts | 2,516 | 2,891 | 138 | - | 2,654 | 2,891 |
| Totals | \$ 153,459 | \$ 159,588 | \$ 1,998 | \$ - | \$ 155,457 | \$ 159,588 |

During fiscal year 2012, the County issued \$2,360,000 in 2012A General Obligation Debt Certificates to pay the costs of improvements to the River Bluff Nursing Home and construction of parking lots; \$2,975,000 in 2012B General Obligation Alternate Revenue Source Bonds to refund \$3,040,000 of outstanding 2004B Series bonds; \$3,285,000 in 2012C General Obligation Alternate Revenue Source Bonds to refund outstanding 2003D and 2006C Series bonds; \$8,400,000 in 2012D General Obligation Alternate Revenue Source Bonds to refund \$8,380,000 of outstanding 2004A Series bonds; and \$2,800,000 in 2012E General Obligation Debt Certificates to pay for improvements to the Juvenile Justice Center and purchase of Public Defender Filing System.

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 \$13.3 million, an increase of \$1.3 million in comparison with the prior year. Total revenues increased \$545,000. Revenue from the charges for services, fines and forfeitures, and licenses and permits produced the increase. Total expenditures increased \$1.1 million. The increase in expenditures was predominantly for personnel and supplies and services.

The Public Safety Sales Tax Fund reported an ending fund balance of \$16.2 million, a decrease of \$.1 million in comparison with the prior year. Total revenues increased \$189,000. Total expenditures increased \$1.3 million from an increase in personnel costs. Transfers out which are used to fund debt payments decreased 344,000.

County of Winnebago, Illinois

Management's Discussion and Analysis

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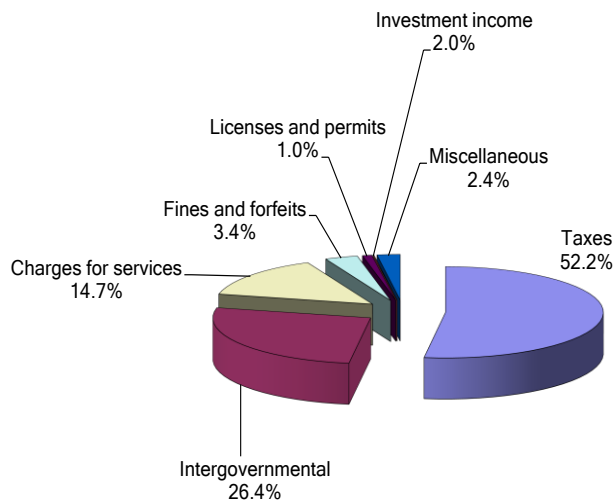
As of the end of the current fiscal year the County's governmental funds as a whole reported combined ending fund balances of \$84.1 million, an increase of \$4.7 million in comparison with the prior year's restated balance. Approximately 15.4% of this total amount (\$12.9 million) constitutes unassigned fund balance, which is available for spending at the government's discretion. A portion of the fund balance (\$15.4 million or 18.4%) is assigned for public safety, capital projects, public health, and highways and streets. The remainder of fund balance (\$55.8 million) is restricted to indicate that it is not available for new spending because it has already been restricted to pay debt service (\$13.5 million), public safety (\$16.3 million), highways and streets (\$7.8 million) or is restricted for other purposes such as working cash, retirement, economic development (\$18.2 million).

Information below compares revenues and expenditures for all governmental fund types for the years ending September 30, 2012 and 2011.

(\$000 omitted)

| <u>Revenue by Source:</u> | <u>2012</u> | <u>2011</u> | <u>% change</u> |
|---------------------------|-------------------|-------------------|-----------------|
| Taxes | \$ 70,862 | \$ 69,975 | 1.3% |
| Intergovernmental | 35,818 | 35,798 | 0.1% |
| Charges for services | 19,922 | 18,364 | 8.5% |
| Fines and forfeitures | 4,563 | 4,064 | 12.3% |
| Licenses and permits | 1,293 | 1,370 | -5.6% |
| Investment income | 134 | 143 | -6.3% |
| Miscellaneous | 3,199 | 3,140 | 1.9% |
| | \$ 135,791 | \$ 132,854 | 2.2% |

2012 Revenue by Source



County of Winnebago, Illinois

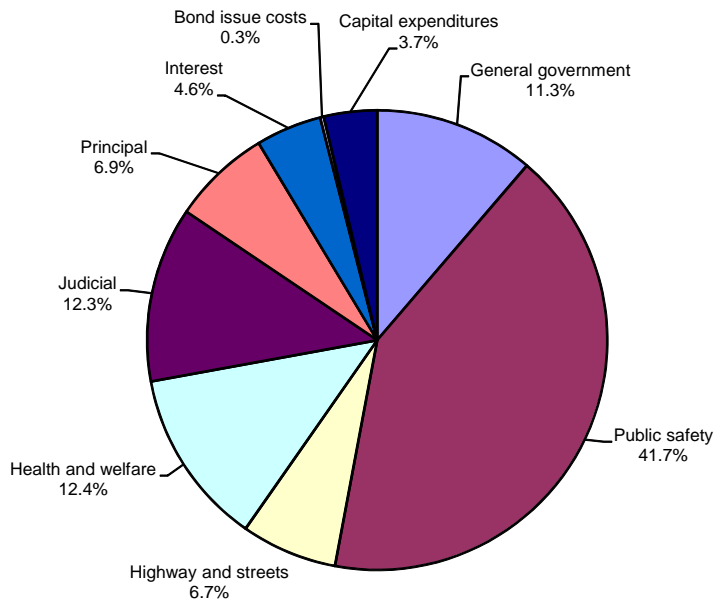
Management's Discussion and Analysis

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(\$000 omitted)

| <u>Expenditures by Function:</u> | <u>2012</u> | <u>2011</u> | <u>% change</u> |
|----------------------------------|-------------------|-------------------|-----------------|
| General government | \$ 15,261 | \$ 13,668 | 11.7% |
| Public safety | 56,397 | 55,059 | 2.4% |
| Highway and streets | 9,122 | 9,072 | 0.6% |
| Health and welfare | 16,814 | 16,901 | -0.5% |
| Judicial | 16,678 | 14,486 | 15.1% |
| Debt service: | | | |
| Principal | 9,396 | 9,143 | 2.8% |
| Interest | 6,255 | 7,286 | -14.2% |
| Bond issue costs | 347 | - | 100.0% |
| Capital expenditures | 5,055 | 8,347 | -39.4% |
| | <u>\$ 135,325</u> | <u>\$ 133,962</u> | <u>1.0%</u> |

2012 Expenditures by Function



County of Winnebago, Illinois
Management's Discussion and Analysis
September 30, 2012

Proprietary Funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Total business-type net assets decreased \$211,000 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 | \$ 21,713 | \$ 2,343 | \$ 3,999 |
| Net assets | 13,195 | 2,016 | 3,721 |
| Changes in net assets | (38) | (62) | (111) |
| Return on ending net assets | -0.3% | -3.1% | -3.0% |

General Fund Budgetary Highlights. The County made numerous revisions to the original appropriations approved by the County Board. Overall these changes resulted in an increase from the original budget of 2.9% or \$1,320,883. The increase relates to requests for additional personnel and supplies and services. The County spent 99.4% of the final amount appropriated in the General Fund during 2012.

The revenue budget compared to actual was a positive variance of \$2.4 million. Revenue from the charges for services, fines and forfeitures, and licenses and permits produced the majority of the increase. The overall net change to the fund balance was a positive \$1.3 million.

Economic Factors and Next Year's Budgets and Rates. The County's 2013 budget for the General Fund was developed based on a slight decrease in revenues from the revised 2012 projections. These revenues include replacement taxes, use taxes, and grant revenue. The following are major assumptions used in developing the budget for the 2013 fiscal year:

- Assessed valuation, which impacts property tax revenues, will decrease by 7%
- Circuit Clerk revenues will decrease by 2.6%
- Quarter cent sales tax revenues will increase by 2% over the revised 2012 amount
- State income tax revenue will increase by 8% over the revised 2012 amount
- Health insurance costs will decrease by 3%

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

September 30, 2012

| | <i>Governmental Activities</i> | <i>Business-Type Activities</i> | <i>Total</i> |
|--|------------------------------------|-------------------------------------|-----------------------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | \$ 77,799,317 | \$ 11,199,120 | \$ 88,998,437 |
| Net receivables | 56,084,729 | 7,453,030 | 63,537,759 |
| Due from fiduciary funds | - | - | - |
| Prepays | 24,983 | - | 24,983 |
| Inventory | 135,166 | 115,238 | 250,404 |
| Total current assets | 134,044,195 | 18,767,388 | 152,811,583 |
| Noncurrent assets | | | |
| Long-term receivables, net | 1,110,702 | - | 1,110,702 |
| Capital assets not being depreciated | 20,219,576 | 2,000,021 | 22,219,597 |
| Capital assets being depreciated, net | 281,420,109 | 7,227,461 | 288,647,570 |
| Other assets | 1,147,730 | 60,262 | 1,207,992 |
| Total noncurrent assets | 303,898,117 | 9,287,744 | 313,185,861 |
| Total assets | \$ 437,942,312 | \$ 28,055,132 | \$ 465,997,444 |
| Liabilities | | | |
| Current liabilities | | | |
| Accounts payable | \$ 5,909,649 | \$ 2,070,833 | \$ 7,980,482 |
| Accrued salaries and benefits | 2,097,952 | 350,682 | 2,448,634 |
| Payable to other governments | - | 735,008 | 735,008 |
| Accrued interest payable | 1,652,890 | - | 1,652,890 |
| Contract retainage | 133,874 | 119,066 | 252,940 |
| Unearned revenue | 35,335,038 | 2,664,033 | 37,999,071 |
| Current portion of long-term liabilities | 10,894,035 | 457,103 | 11,351,138 |
| Total current liabilities | 56,023,438 | 6,396,725 | 62,420,163 |
| Noncurrent liabilities | | | |
| Bonds and capital leases | 144,387,655 | 1,973,260 | 146,360,915 |
| Claims and judgments | 6,912,393 | - | 6,912,393 |
| Compensated absences | 2,666,983 | 376,381 | 3,043,364 |
| Net pension obligation | 1,298,452 | 247,359 | 1,545,811 |
| Other postemployment benefit obligation | 762,742 | 128,820 | 891,562 |
| Total noncurrent liabilities | 156,028,225 | 2,725,820 | 158,754,045 |
| Total liabilities | 212,051,663 | 9,122,545 | 221,174,208 |
| Net assets | | | |
| Invested in capital assets, net of related debt | 165,171,068 | 6,806,352 | 171,977,420 |
| Restricted for | | | |
| Economic development | 1,066,860 | - | 1,066,860 |
| Capital improvements | 2,984,620 | - | 2,984,620 |
| Highways and streets | 7,831,203 | - | 7,831,203 |
| Public safety | 16,324,332 | - | 16,324,332 |
| Health and welfare | 5,281,083 | - | 5,281,083 |
| Judicial purposes | 564,434 | - | 564,434 |
| Tort liability | 521,081 | - | 521,081 |
| Specific purposes | 1,321,846 | - | 1,321,846 |
| Retirement | 5,478,666 | - | 5,478,666 |
| Debt service | 13,510,596 | - | 13,510,596 |
| Nonexpendable working cash | 671,577 | - | 671,577 |
| Unrestricted | 5,163,283 | 12,126,235 | 17,289,518 |
| Total net assets | \$ 225,890,649 | \$ 18,932,587 | \$ 244,823,236 |

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

County of Winnebago, Illinois
Statement of Activities
For The Year Ended September 30, 2012

| Functions and Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | |
|--|----------------------|-------------------------|-----------------------------|-----------------------------|--|-----------------------------|------------------------|
| | | Charges for Services | Operating | Capital | Governmental Activities | Business-Type Activities | Total |
| | | | Grants and Contributions | Grants and Contributions | | | |
| Primary government | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 15,292,112 | \$ 13,029,206 | \$ 78,273 | \$ - | \$ (2,184,633) | \$ - | \$ (2,184,633) |
| Public safety | 60,627,022 | 7,039,712 | 2,907,181 | - | (50,680,129) | - | (50,680,129) |
| Highway and streets | 17,717,274 | 6,757,927 | 1,723,555 | 8,568,290 | (667,502) | - | (667,502) |
| Health and welfare | 17,376,532 | 1,570,501 | 8,055,828 | - | (7,750,203) | - | (7,750,203) |
| Judicial | 18,105,499 | 2,615,379 | 1,224,172 | - | (14,265,948) | - | (14,265,948) |
| Interest on long-term liabilities | 6,422,273 | - | - | - | (6,422,273) | - | (6,422,273) |
| Total governmental activities | 135,540,712 | 31,012,725 | 13,989,009 | 8,568,290 | (81,970,688) | - | (81,970,688) |
| Business-type activities: | | | | | | | |
| Nursing home | 15,312,315 | 12,443,315 | - | - | - | (2,869,000) | (2,869,000) |
| Animal services | 2,372,936 | 2,311,337 | - | - | - | (61,599) | (61,599) |
| Court Street activities | 437,708 | 583,215 | - | - | - | 145,507 | 145,507 |
| Total business-type activities | 18,122,959 | 15,337,867 | - | - | - | (2,785,092) | (2,785,092) |
| Total | \$153,663,671 | \$ 46,350,592 | \$ 13,989,009 | \$ 8,568,290 | \$ (81,970,688) | \$ (2,785,092) | \$ (84,755,780) |
| General revenues: | | | | | | | |
| Taxes: | | | | | | | |
| Property taxes | | | | \$ 34,336,135 | \$ 2,830,353 | \$ 37,166,488 | |
| Sales taxes | | | | 1,057,424 | - | 1,057,424 | |
| Quarter-cent sales tax | | | | 7,781,995 | - | 7,781,995 | |
| Public safety sales tax | | | | 26,969,212 | - | 26,969,212 | |
| Use tax | | | | 918,351 | - | 918,351 | |
| Other taxes | | | | 6,342,020 | - | 6,342,020 | |
| Intergovernmental: | | | | | | | |
| Replacement taxes | | | | 4,374,012 | - | 4,374,012 | |
| Shared income taxes | | | | 5,165,611 | - | 5,165,611 | |
| Miscellaneous | | | | 2,483,083 | - | 2,483,083 | |
| Investment income | | | | 134,463 | 742 | 135,205 | |
| Transfers | | | | 257,000 | (257,000) | - | |
| Total general revenues and transfers | | | | 89,819,306 | 2,574,095 | 92,393,401 | |
| Change in net assets | | | | 7,848,618 | (210,997) | 7,637,621 | |
| Net assets, beginning, as previously stated | | | | 217,485,332 | 19,143,584 | 236,628,916 | |
| Restatement | | | | 556,699 | - | 556,699 | |
| Net assets, beginning, as restated | | | | 218,042,031 | 19,143,584 | 237,185,615 | |
| Net assets - ending | | | | \$ 225,890,649 | \$ 18,932,587 | \$ 244,823,236 | |

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

County of Winnebago, Illinois
Balance Sheet
Governmental Funds
September 30, 2012

| | General Fund | Public Safety Sales Tax Fund | Illinois Municipal Retirement Fund | Health Fund | Tort Liability Fund | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------------------------|---|---------------------|---------------------------|--------------------------------|--------------------------------|
| Assets | | | | | | | |
| Cash and investments | \$ 8,996,093 | \$ 10,405,684 | \$ 3,156,463 | \$ 4,269,259 | \$ 390,329 | \$ 44,167,865 | \$ 71,385,693 |
| Receivables, net | 17,225,504 | 45,027 | 6,094,523 | 3,012,380 | 4,787,336 | 11,880,387 | 43,045,157 |
| Receivables from other governments | 685,398 | 6,634,567 | - | 2,016,288 | 168 | 3,682,624 | 13,019,045 |
| Due from other funds | 211,813 | - | - | - | - | - | 211,813 |
| Long-term receivables | - | - | - | - | - | 1,066,860 | 1,066,860 |
| Prepaid items | 24,983 | - | - | - | - | - | 24,983 |
| Inventory | 135,166 | - | - | - | - | - | 135,166 |
| Total assets | \$ 27,278,957 | \$ 17,085,278 | \$ 9,250,986 | \$ 9,297,927 | \$ 5,177,833 | \$ 60,797,736 | \$ 128,888,717 |
| Liabilities | | | | | | | |
| Accounts payable | \$ 943,077 | \$ 408,350 | \$ - | \$ 420,687 | \$ 33,940 | \$ 3,613,683 | \$ 5,419,737 |
| Accrued payroll | 1,108,054 | 483,445 | - | 222,842 | 4,069 | 248,146 | 2,066,556 |
| Due to other funds | - | - | - | - | - | 211,813 | 211,813 |
| Deferred revenue | 11,956,604 | - | 5,902,380 | 3,546,235 | 4,618,743 | 10,969,753 | 36,993,715 |
| Contract retainage | - | - | - | - | - | 133,874 | 133,874 |
| Total liabilities | 14,007,735 | 891,795 | 5,902,380 | 4,189,764 | 4,656,752 | 15,177,269 | 44,825,695 |
| Fund balances | | | | | | | |
| Nonspendable - prepaid | 24,983 | - | - | - | - | - | 24,983 |
| Nonspendable - inventory | 135,166 | - | - | - | - | - | 135,166 |
| Restricted for economic development | - | - | - | - | - | 1,066,860 | 1,066,860 |
| Restricted for capital improvements | - | - | - | - | - | 2,984,620 | 2,984,620 |
| Restricted for highways and streets | - | - | - | - | - | 7,831,203 | 7,831,203 |
| Restricted for public safety | - | 11,267,388 | - | - | - | 5,056,944 | 16,324,332 |
| Restricted for health and welfare | - | - | - | 5,108,163 | - | 172,920 | 5,281,083 |
| Restricted for judicial purposes | - | - | - | - | - | 564,434 | 564,434 |
| Restricted for tort liability | - | - | - | - | 521,081 | - | 521,081 |
| Restricted for specific purposes | - | - | - | - | - | 1,177,423 | 1,177,423 |
| Restricted for equipment replacement | - | - | - | - | - | 144,423 | 144,423 |
| Restricted for retirement | - | - | 3,348,606 | - | - | 2,130,060 | 5,478,666 |
| Restricted for debt service | - | - | - | - | - | 13,510,596 | 13,510,596 |
| Restricted for working cash | - | - | - | - | - | 671,577 | 671,577 |
| Assigned | | | | | | | |
| Public safety | - | 4,926,095 | - | - | - | - | 4,926,095 |
| Capital projects | - | - | - | - | - | 2,212,888 | 2,212,888 |
| Public health | - | - | - | - | - | - | - |
| Highways and streets | - | - | - | - | - | 8,288,071 | 8,288,071 |
| Unassigned | 13,111,073 | - | - | - | - | (191,552) | 12,919,521 |
| Total fund balances | 13,271,222 | 16,193,483 | 3,348,606 | 5,108,163 | 521,081 | 45,620,467 | 84,063,022 |
| Total liabilities and fund balances | \$ 27,278,957 | \$ 17,085,278 | \$ 9,250,986 | \$ 9,297,927 | \$ 5,177,833 | \$ 60,797,736 | \$ 128,888,717 |

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

County of Winnebago, Illinois

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

September 30, 2012

Reconciliation to Government-Wide Statement of Net Assets:

Total Governmental Fund Balances \$ 84,063,022

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. 301,639,685
Less Internal Service Funds (413,235)

Revenues in the Statement of Activities that do not provide current financial resources are deferred in the funds. 1,658,677

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (166,172,646)

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. 5,115,146

Net Assets of Governmental Activities \$ 225,890,649

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



County of Winnebago, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2012

| | <i>General Fund</i> | <i>Public Safety Sales Tax Fund</i> | <i>Illinois Municipal Retirement Fund</i> | <i>Health Fund</i> |
|---|-------------------------|---|---|------------------------|
| Revenues | | | | |
| Taxes | \$ 20,011,698 | \$ 26,969,211 | \$ 5,414,201 | \$ 3,049,970 |
| Intergovernmental | 12,562,421 | 119,811 | 1,652,929 | 7,746,813 |
| Charges for services | 6,303,119 | 423,509 | - | 767,831 |
| Fines and forfeitures | 4,212,618 | - | - | - |
| Licenses and permits | 489,848 | - | - | 802,670 |
| Investment income | 56,598 | 18,786 | - | 10 |
| Miscellaneous | 2,441,496 | 40,237 | 3,049 | 495,499 |
| Total revenues | 46,077,798 | 27,571,554 | 7,070,179 | 12,862,793 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 7,961,498 | - | 873,795 | - |
| Public safety | 26,360,030 | 19,378,766 | 2,184,488 | - |
| Highway and streets | - | - | 436,898 | - |
| Health and welfare | - | - | 2,184,488 | 12,243,435 |
| Judicial | 10,694,157 | - | 1,601,958 | - |
| Debt service: | | | | |
| Principal | 271,952 | - | - | - |
| Interest | 7,217 | - | - | - |
| Bond issuance costs | - | - | - | - |
| Capital outlay | 202,101 | - | - | 261,007 |
| Total expenditures | 45,496,955 | 19,378,766 | 7,281,627 | 12,504,442 |
| Excess of revenues over (under) expenditures | 580,843 | 8,192,788 | (211,448) | 358,351 |
| Other financing sources (uses) | | | | |
| Transfers in | 1,075,696 | - | - | - |
| Transfers (out) | (312,000) | (8,328,000) | - | - |
| Issuance of bonds | - | - | - | - |
| Issuance of refunding bonds | - | - | - | - |
| Premium on issuance of bonds | - | - | - | - |
| Payment to refunding escrow agent | - | - | - | - |
| Total other financing sources (uses) | 763,696 | (8,328,000) | - | - |
| Net change in fund balances | 1,344,539 | (135,212) | (211,448) | 358,351 |
| Fund balance, as previously reported | 11,926,683 | 16,328,695 | 3,560,054 | 4,749,812 |
| Restatement | - | - | - | - |
| Fund balance, beginning | 11,926,683 | 16,328,695 | 3,560,054 | 4,749,812 |
| Fund balances, end of period | \$ 13,271,222 | \$ 16,193,483 | \$ 3,348,606 | \$ 5,108,163 |

| <i>Tort Liability Fund</i> | <i>Other Governmental Funds</i> | <i>Total Governmental Funds</i> |
|------------------------------------|---|---|
| \$ 4,750,749 | \$ 10,666,285 | \$ 70,862,114 |
| - | 13,735,820 | 35,817,794 |
| - | 12,427,850 | 19,922,309 |
| - | 349,904 | 4,562,522 |
| - | - | 1,292,518 |
| - | 59,070 | 134,464 |
| 6,066 | 212,323 | 3,198,670 |
| 4,756,815 | 37,451,252 | 135,790,391 |
| 642,511 | 5,782,735 | 15,260,539 |
| 1,183,574 | 7,289,945 | 56,396,803 |
| 169,081 | 8,515,728 | 9,121,707 |
| 845,410 | 1,540,737 | 16,814,070 |
| 541,061 | 3,840,955 | 16,678,131 |
| - | 9,125,000 | 9,396,952 |
| - | 6,247,977 | 6,255,194 |
| - | 346,996 | 346,996 |
| - | 4,591,707 | 5,054,815 |
| 3,381,637 | 47,281,780 | 135,325,207 |
| 1,375,178 | (9,830,528) | 465,184 |
| - | 14,748,751 | 15,824,447 |
| (978,000) | (5,999,447) | (15,617,447) |
| - | 3,300,000 | 3,300,000 |
| - | 14,660,000 | 14,660,000 |
| - | 786,377 | 786,377 |
| - | (15,279,265) | (15,279,265) |
| (978,000) | 12,216,416 | 3,674,112 |
| 397,178 | 2,385,888 | 4,139,296 |
| 123,903 | 42,677,880 | 79,367,027 |
| - | 556,699 | 556,699 |
| 123,903 | 43,234,579 | 79,923,726 |
| \$ 521,081 | \$ 45,620,467 | \$ 84,063,022 |

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, 2012

Reconciliation to Government-Wide Statement of Activities:

Net Change in Fund Balances - Total Governmental Funds \$ 4,139,296

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 | 3,717,718 | |
| Depreciation | <u>13,916,727</u> | (10,199,009) |

Contribution of capital assets are not a current financial resource of governmental funds 8,518,290

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds (1,176,351)

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.

6,019,790

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. (683,365)

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. 879,310

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

| | |
|---|-----------|
| Net pension obligation | (100,773) |
| Net other postemployment benefit obligation | 9,330 |
| Early retirement incentive | 442,100 |

Change in Net Assets of Governmental Activities \$ 7,848,618

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

County of Winnebago, Illinois

Balance Sheet

Proprietary Funds

September 30, 2012

| | <i>Business-Type Activities</i> | | | | <i>Governmental</i> |
|--|--|-------------------------------------|--------------------------------------|----------------------|---------------------------------------|
| | <i>River Bluff Nursing Home Fund</i> | <i>Animal Services Fund</i> | <i>555 Court Street Fund</i> | <i>Totals</i> | <i>Internal Service Funds</i> |
| Assets | | | | | |
| Current assets | | | | | |
| Cash and investments | \$ 10,344,442 | \$ 673,490 | \$ 181,188 | \$ 11,199,120 | \$ 6,413,624 |
| Receivables, net | 6,755,709 | 192,513 | - | 6,948,222 | 20,527 |
| Due from other funds | - | - | - | - | - |
| Receivable from other governments | - | 504,808 | - | 504,808 | 43,842 |
| Inventory | 115,238 | - | - | 115,238 | - |
| Prepays | - | - | - | - | - |
| Total current assets | 17,215,389 | 1,370,811 | 181,188 | 18,767,388 | 6,477,993 |
| Noncurrent assets | | | | | |
| Restricted investments | 60,262 | - | - | 60,262 | - |
| Capital assets not being depreciated | 1,835,612 | 164,409 | - | 2,000,021 | - |
| Capital assets being depreciated, net | 2,601,549 | 808,026 | 3,817,886 | 7,227,461 | 413,235 |
| Total noncurrent assets | 4,497,423 | 972,435 | 3,817,886 | 9,287,744 | 413,235 |
| Total assets | \$ 21,712,812 | \$ 2,343,246 | \$ 3,999,074 | \$ 28,055,132 | \$ 6,891,228 |
| Liabilities | | | | | |
| Current liabilities | | | | | |
| Accounts payable | \$ 1,851,650 | \$ 179,363 | \$ 39,820 | \$ 2,070,833 | \$ 489,912 |
| Accrued salaries, wages and benefits | 306,148 | 44,534 | - | 350,682 | 31,396 |
| Payable to other governments | 735,008 | - | - | 735,008 | - |
| Contract retainage | 105,117 | 13,949 | - | 119,066 | - |
| Claims payable | - | - | - | - | 1,168,741 |
| Due to other funds | - | - | - | - | - |
| Deferred revenue | 2,664,033 | - | - | 2,664,033 | - |
| Current portion of long-term liabilities | 355,025 | 20,341 | 81,737 | 457,103 | 15,297 |
| Total current liabilities | 6,016,981 | 258,187 | 121,557 | 6,396,725 | 1,705,346 |
| Noncurrent liabilities | | | | | |
| Compensated absences | 351,016 | 25,365 | - | 376,381 | 37,188 |
| Net pension obligation | 217,646 | 29,713 | - | 247,359 | 20,636 |
| Lease obligation | - | - | 156,242 | 156,242 | - |
| Bonds payable | 1,817,018 | - | - | 1,817,018 | - |
| Postemployment healthcare benefits | 115,085 | 13,735 | - | 128,820 | 12,912 |
| Total noncurrent liabilities | 2,500,765 | 68,813 | 156,242 | 2,725,820 | 70,736 |
| Total liabilities | \$ 8,517,746 | \$ 327,000 | \$ 277,799 | \$ 9,122,545 | \$ 1,776,082 |
| Net assets | | | | | |
| Invested in capital assets | \$ 2,254,010 | \$ 972,435 | \$ 3,579,907 | \$ 6,806,352 | \$ 413,235 |
| Unrestricted | 10,941,056 | 1,043,811 | 141,368 | 12,126,235 | 4,701,911 |
| Total net assets | 13,195,066 | 2,016,246 | 3,721,275 | 18,932,587 | 5,115,146 |
| Total liabilities and net assets | \$ 21,712,812 | \$ 2,343,246 | \$ 3,999,074 | \$ 28,055,132 | \$ 6,891,228 |

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, 2012

| | <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 | \$ 12,357,920 | \$ 948,745 | \$ 528,298 | \$ 13,834,963 | \$ 18,070,699 |
| Licenses and permits | - | 1,343,405 | - | 1,343,405 | - |
| Other | 85,395 | 19,187 | 54,917 | 159,499 | 127,852 |
| Total operating revenues | 12,443,315 | 2,311,337 | 583,215 | 15,337,867 | 18,198,551 |
| Operating expenses | | | | | |
| Personnel | 9,554,467 | 1,583,663 | - | 11,138,130 | 1,081,648 |
| Supplies and services | 5,430,527 | 717,986 | 212,767 | 6,361,280 | 16,219,953 |
| Depreciation | 255,613 | 71,287 | 215,445 | 542,345 | 67,640 |
| Total operating expenses | 15,240,607 | 2,372,936 | 428,212 | 18,041,755 | 17,369,241 |
| Operating income (loss) | (2,797,292) | (61,599) | 155,003 | (2,703,888) | 829,310 |
| Non-operating revenues (expenses) | | | | | |
| Property taxes | 2,830,353 | - | - | 2,830,353 | - |
| Investment income | 742 | - | - | 742 | - |
| Bond issue expense | (71,708) | - | - | (71,708) | - |
| Interest and fiscal expense | - | - | (9,496) | (9,496) | - |
| Net non-operating revenues (expenses) | 2,759,387 | - | (9,496) | 2,749,891 | - |
| Income (loss) before transfers | (37,905) | (61,599) | 145,507 | 46,003 | 829,310 |
| Transfers | | | | | |
| Transfers in | - | - | - | - | 50,000 |
| Transfers (out) | - | - | (257,000) | (257,000) | - |
| Net increase (decrease) in net assets | (37,905) | (61,599) | (111,493) | (210,997) | 879,310 |
| Total net assets, beginning, as restated | 13,232,971 | 2,077,845 | 3,832,768 | 19,143,584 | 4,235,836 |
| Total net assets, end of period | \$ 13,195,066 | \$ 2,016,246 | \$ 3,721,275 | \$ 18,932,587 | \$ 5,115,146 |

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, 2012

| | <i>Business-Type Activities</i> | | | <i>Totals</i> | <i>Governmental-Type Activities</i> |
|---|--|------------------------------------|--------------------------------------|--------------------|---------------------------------------|
| | <i>River Bluff Nursing Home Fund</i> | <i>Animal Service Fund</i> | <i>555 Court Street Fund</i> | | <i>Internal Service Funds</i> |
| Cash flows from operating activities | | | | | |
| Cash receipts from customers and users | \$ 17,559,871 | \$ 960,653 | \$ 528,298 | \$ 19,048,822 | \$ 3,466,906 |
| Receipts from interfund services | - | - | - | - | 14,595,299 |
| Cash receipts from licenses and permits | - | 838,597 | - | 838,597 | - |
| Cash receipts from other sources | - | 19,188 | 54,917 | 74,105 | 127,852 |
| Cash paid to employees | (9,650,131) | (1,591,319) | - | (11,241,450) | (1,084,288) |
| Cash paid to vendors | (6,356,481) | (680,958) | (196,198) | (7,233,637) | (16,916,481) |
| Net cash from operating activities | 1,553,259 | (453,839) | 387,017 | 1,486,437 | 189,288 |
| Cash flows from noncapital financing activities | | | | | |
| Property taxes | 2,891,629 | - | - | 2,891,629 | - |
| Transfers to other funds | - | - | (257,000) | (257,000) | - |
| Transfers from other funds | - | - | - | - | 50,000 |
| Net cash from noncapital financing activities | 2,891,629 | - | (257,000) | 2,634,629 | 50,000 |
| Cash flows from capital and related financing activities | | | | | |
| Proceeds from issuance of general obligation debt certificates | 1,860,000 | - | - | - | - |
| Premium on issuance of debt certificates | 138,289 | - | - | 138,289 | - |
| Interest paid on long-term debt | - | - | (9,496) | (9,496) | - |
| Bond issue expense | (71,708) | - | - | (71,708) | - |
| Principal payments on capital lease | - | - | (72,082) | (72,082) | - |
| Capital acquisitions | (913,069) | (121,808) | - | (1,034,877) | (30,492) |
| Net cash from capital and related financing activities | 1,013,512 | (121,808) | (81,578) | (1,049,874) | (30,492) |
| Cash flows from investing activities | | | | | |
| Purchase of investments | (4,428) | - | - | (4,428) | - |
| Interest and dividends | 742 | - | - | 742 | - |
| Net cash from investing activities | (3,686) | - | - | (3,686) | - |
| Net increase (decrease) in cash and cash equivalent | 5,454,714 | (575,647) | 48,439 | 3,067,506 | 208,796 |
| Cash and cash equivalents, beginning of period | 4,889,728 | 1,249,137 | 132,749 | 6,271,614 | 6,204,828 |
| Cash and cash equivalents, end of period | 10,344,442 | 673,490 | 181,188 | 11,199,120 | 6,413,624 |

(This statement is continued on the following page.)

County of Winnebago, Illinois
 Statements of Cash Flows (Continued)
 Proprietary Funds
 For The Year Ended September 30, 2012

| | <i>Business-Type Activities</i> | | | | <i>Governmental- Type Activities</i> |
|---|---------------------------------|---------------------------|-----------------------------|---------------------|--|
| | <i>River Bluff Nursing</i> | <i>Animal Service</i> | <i>555 Court Street</i> | <i>Totals</i> | <i>Internal Service</i> |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities | | | | | |
| Operating income (loss) | \$ (2,797,292) | \$ (61,599) | \$ 155,003 | \$ (2,703,888) | 829,310 |
| Adjustments to reconcile operating income to net cash provided by (used in) operating activities: | | | | | |
| Depreciation and amortization | 255,613 | 71,287 | 215,445 | 542,345 | 67,640 |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in due from other governmental units and agencies | - | (504,808) | - | (504,808) | (4,349) |
| (Increase) decrease in receivables, net | 5,116,558 | 11,908 | - | 5,128,466 | (981,630) |
| (Increase) in inventory | (15,215) | - | - | (15,215) | - |
| (Increase) in prepaids | - | - | - | - | 75,017 |
| Increase (decrease) in accounts payable | (825,949) | 37,028 | 16,569 | (772,352) | 205,940 |
| Increase in accrued payroll | (7,049) | 3,184 | - | (3,865) | 2,300 |
| Increase (decrease) in compensated absences payable | (23,124) | 129 | - | (22,995) | (768) |
| Increase in payables to other governments | (84,790) | - | - | (84,790) | - |
| Increase (decrease) in net pension obligation | 19,535 | 2,667 | - | 22,202 | 1,852 |
| Increase (decrease) in early retirement incentive | (83,600) | (13,400) | - | (97,000) | (6,000) |
| Increase (decrease) in other postemployment benefit obligation | (1,428) | (235) | - | (1,663) | (24) |
| Net cash from operating activities | \$ 1,553,259 | \$ (453,839) | \$ 387,017 | \$ 1,486,437 | 189,288 |

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

County of Winnebago, Illinois

Statement of Fiduciary Net Assets

September 30, 2012

| | <i>Agency Funds</i> |
|---|----------------------|
| Assets | |
| Cash | \$ 11,141,584 |
| Investments | 2,501,300 |
| Accrued interest on investments | 25,634 |
| Other receivables | 338,825 |
| <hr/> | |
| Total assets | \$ 14,007,343 |
| <hr/> | |
| Liabilities | |
| Accounts payable | \$ 283,332 |
| Due to taxing districts | 2,504,153 |
| Due to other governmental units and agencies | 3,901,269 |
| Trust fund deposits | 4,840,320 |
| Due to others | 2,478,269 |
| <hr/> | |
| Total liabilities | \$ 14,007,343 |

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, 2012

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the County of Winnebago, Illinois (the County) 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.

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

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 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Government-wide and Proprietary Fund Financial Statements (Continued)

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 non-current obligations, are recorded when the fund liability is incurred.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

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.

Health Fund

The Health Fund is 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.

Tort Liability Fund

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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.

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity

Cash and Cash Equivalents (Proprietary Fund Type)

For purposes of the statement of cash flows, the County's policy for determining cash and cash equivalents is defined as follows:

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

Investments

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

Inventories

Inventories are stated at cost first-in/first-out (FIFO), 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

Capital Assets (Continued)

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 Statement No. 33. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund financial statements consists of unpaid accumulated vacation, compensatory time, and vested sick leave balances for county employees. Vacation, compensatory time, and sick leave are recorded in governmental funds when due (upon employee retirement or termination). The General Fund is typically used to liquidate these liabilities. Vested or accumulated vacation leave and compensatory time of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for non-vesting 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

Interfund Activity (Continued)

Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

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

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

Fund Equity

In the fund financial statements, governmental funds report non-spendable 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

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."

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

Property Tax Revenue Recognition (Continued)

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

Replacement Tax Allotments

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

Grant Revenue Recognition

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

Estimates

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

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

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 \$166,172,646 difference are as follows:

| | |
|---|-----------------------|
| Bonds payable | \$ 150,942,693 |
| Plus: Issue premium amortized against interest expense | 3,924,106 |
| Less: Deferred charge on refunding (to be amortized over life of debt) | (1,407,849) |
| Less: Deferred charge on issue costs (to be amortized over life of debt) | (1,147,730) |
| Installment note | 85,373 |
| Accrued interest payable | 1,652,890 |
| Commitment - Rockford Park District | 700,000 |
| Net pension obligation | 1,277,816 |
| Early retirement incentive | 353,000 |
| Claims and judgments | 5,743,652 |
| Compensated absences | 3,298,865 |
| Net other postemployment benefit obligation | <u>749,830</u> |
| Net adjustment to reduce fund balance - total governmental funds to arrive at net assets- governmental activities | <u>\$ 166,172,646</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, 2012

Note 2 - Reconciliation of Government-Wide and Fund Financial Statements (Continued)

B. (Continued)

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 \$6,019,790 difference are as follows:

| | |
|--|---------------------|
| Debt issued or incurred | |
| Issuance of general obligation bonds | \$ (17,960,000) |
| Current year accretion on bonds | (10,050) |
| Premium on bonds | (786,377) |
| Payment to escrow agent | 15,279,265 |
| Principal repayments | |
| Bond repayment | 9,125,000 |
| Payment to Rockford Park District | 100,000 |
| Lease obligations | <u>271,952</u> |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ 6,019,790</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 \$(683,365) difference are as follows:

| | |
|--|---------------------|
| Compensated absences | \$ (59,328) |
| Claims and judgments | (814,004) |
| Accrued interest | 82,577 |
| Amortization of deferred charge on refunding | (137,768) |
| Amortization of issuance costs | (135,828) |
| Amortization of bond premium/discount | <u>380,986</u> |
| Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities | <u>\$ (683,365)</u> |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 3 - Funds with Deficit Fund Balance

The following funds have deficit fund balance/net assets as of September 30, 2012:

| | | |
|---|----|----------|
| Special Revenue Funds | | |
| Victim Impact Panel Fee Fund | \$ | (5,305) |
| Maintenance and Child Support Collection Fund | | (66,753) |
| Rental Housing Fee Fund | | (41,076) |
| Circuit Court Grants Fund | | (78,418) |

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 invests in the State Treasurer's investment pool (Illinois Funds) which was rated AAAM by Standard and Poors as of September 30, 2012.

Concentration of Credit Risk

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

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

Custodial Credit Risk (Continued)

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 (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, 2012, the County invested in certificates of deposits issued by various financial institutions, the Illinois Funds Investment Pool and U.S. Treasury and Government money market funds.

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

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>Health Fund</i> | <i>Tort Liability Fund</i> | <i>Nonmajor Governmental Funds</i> |
| Receivables | | | | | | |
| Real estate taxes | \$ 11,975,100 | \$ - | \$ 6,154,143 | \$ 3,019,819 | \$ 4,833,990 | \$ 10,961,474 |
| Accounts and other | 5,366,103 | 45,027 | - | 21,678 | - | 1,024,743 |
| Gross receivables | 17,341,203 | 45,027 | 6,154,143 | 3,041,497 | 4,833,990 | 11,986,217 |
| Allowance for un- collectible accounts | (115,699) | - | (59,620) | (29,117) | (46,654) | (105,830) |
| Net, total receivables | \$ 17,225,504 | \$ 45,027 | \$ 6,094,523 | \$ 3,012,380 | \$ 4,787,336 | \$ 11,880,387 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

B. Receivables/Deferred Revenues (Continued)

Receivables (Continued)

| | <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 | \$ 2,791,380 | \$ - | \$ - | \$ 39,735,906 |
| Accounts and other | 4,623,228 | 192,513 | 20,527 | 11,293,819 |
| Gross receivables | 7,414,608 | 192,513 | 20,527 | 51,029,725 |
| Allowance for un- collectible accounts | (658,899) | - | - | (1,015,819) |
| Net, total receivable | \$ 6,755,709 | \$ 192,513 | \$ 20,527 | \$ 50,013,906 |
| | Due from other governments: | | | |
| | | | | \$ 685,398 |
| | | | | 6,634,567 |
| | | | | 2,016,288 |
| | | | | 168 |
| | | | | 3,682,624 |
| | | | | 504,808 |
| | | | | 43,842 |
| | | | | \$ 63,581,601 |

Deferred Revenues

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

B. Receivables/Deferred Revenues (Continued)

Deferred Revenues (Continued)

| <i>Fund by Type</i> | <i>Unavailable</i> | <i>Unearned</i> | <i>Total</i> |
|------------------------------------|----------------------|-------------------|----------------------|
| Property taxes receivable | | | |
| General | \$ 11,454,220 | \$ - | \$ 11,454,220 |
| Illinois Municipal Retirement Fund | 5,902,380 | - | 5,902,380 |
| Health Fund | 2,882,566 | - | 2,882,566 |
| Tort Liability Fund | 4,618,743 | - | 4,618,743 |
| Other governmental funds | 10,477,130 | - | 10,477,130 |
| Other governmental units | | | |
| General | 502,384 | - | 502,384 |
| Health Fund | - | 663,669 | 663,669 |
| Other governmental funds | 413,586 | 79,037 | 492,623 |
| Total deferred revenue | \$ 36,251,009 | \$ 742,706 | \$ 36,993,715 |

C. Notes Receivable

The County has entered into several agreements with local corporations for the purpose of economic development. Under the agreements, the County has authorized six loans to several corporations ranging from \$30,000 to \$600,000 with interest from 3% to 6% per annum with maturities ranging from August 2013 through September 2021. The remaining amount due to the County under these agreements is \$1,066,860 at September 30, 2012.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets

Capital asset activity for governmental activities at September 30, 2012 is as follows:

| | <i>Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Transfers</i> | <i>Ending Balance</i> |
|---|------------------------------|-----------------------|------------------|---------------------|---------------------------|
| Governmental activities: | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | \$ 18,285,861 | \$ 86,430 | \$ - | \$ - | \$ 18,372,291 |
| Construction in progress | 3,004,549 | 11,124,480 | - | (12,281,744) | 1,847,285 |
| Total capital assets, not being depreciated | 21,290,410 | 11,210,910 | - | (12,281,744) | 20,219,576 |
| Capital assets, being depreciated | | | | | |
| Buildings and improvements | 211,699,538 | 43,438 | - | 514,126 | 212,257,102 |
| Land improvements | 171,801 | - | - | - | 171,801 |
| Machinery, equipment and furniture | 25,964,937 | 1,012,151 | - | - | 26,977,088 |
| Infrastructure | 165,699,290 | - | - | 11,767,618 | 177,466,908 |
| Total capital assets, being depreciated | 403,535,566 | 1,055,589 | - | 12,281,744 | 416,872,899 |
| Accumulated depreciation for | | | | | |
| Buildings and improvements | (50,382,618) | (5,755,200) | - | - | (56,137,818) |
| Land improvements | (98,152) | (5,729) | - | - | (103,881) |
| Machinery, equipment and furniture | (14,959,831) | (2,012,035) | - | - | (16,971,866) |
| Infrastructure | (56,027,823) | (6,211,402) | - | - | (62,239,225) |
| Total accumulated depreciation | (121,468,424) | (13,984,366) | - | - | (135,452,790) |
| Total capital assets, being depreciated, net | 282,067,142 | (12,928,777) | - | 12,281,744 | 281,420,109 |
| Governmental activities capital assets, net | \$ 303,357,552 | \$ (1,717,867) | \$ - | \$ - | \$ 301,639,685 |

Capital asset activity for the business-type activities at September 30, 2012 is as follows:

| | <i>Beginning Balance</i> | <i>Increases</i> | <i>Decreases</i> | <i>Transfers</i> | <i>Ending Balance</i> |
|---|------------------------------|---------------------|------------------|------------------|---------------------------|
| Business-type activities: | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | \$ 267,129 | \$ - | \$ - | \$ - | \$ 267,129 |
| Construction in progress | 22,882 | 1,710,010 | - | - | 1,732,892 |
| Total capital assets, not being depreciated | 290,011 | 1,710,010 | - | - | 2,000,021 |
| Capital assets, being depreciated | | | | | |
| Buildings and improvements | 14,057,770 | 92,554 | - | - | 14,150,324 |
| Machinery, equipment and furniture | 1,987,177 | 91,144 | - | - | 2,078,321 |
| Total capital assets, being depreciated | 16,044,947 | 183,698 | - | - | 16,228,645 |
| Accumulated depreciation for | | | | | |
| Buildings and improvements | (6,820,227) | (447,270) | - | - | (7,267,497) |
| Machinery, equipment and furniture | (1,638,612) | (95,075) | - | - | (1,733,687) |
| Total accumulated depreciation | (8,458,839) | (542,345) | - | - | (9,001,184) |
| Total capital assets, being depreciated, net | 7,586,108 | (358,647) | - | - | 7,227,461 |
| Business-type activities capital assets, net | \$ 7,876,119 | \$ 1,351,363 | \$ - | \$ - | \$ 9,227,482 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

D. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the County for the year ended September 30, 2012 as follows:

| | <i>Expense</i> |
|--|----------------------|
| Governmental activities: | |
| General government | \$ 938,883 |
| Public safety | 5,284,951 |
| Highways and streets, including depreciation of general infrastructure assets | 6,656,576 |
| Health and welfare | 111,595 |
| Judicial | 924,721 |
| Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets | 67,640 |
| Total depreciation expense - governmental activities | \$ 13,984,366 |
| Business-type activities: | |
| Nursing home | \$ 255,613 |
| Animal services | 71,287 |
| Health Department Fund | 215,445 |
| Total depreciation expense - business-type activities | \$ 542,345 |

Construction Commitments

The County has active construction projects as of September 30, 2012. The projects include street construction, widening and reconstruction of existing streets, bridges. At year-end the County's commitments with contractors are as follows:

| <i>Project</i> | <i>Contract #</i> | <i>Commitment</i> |
|---|-------------------|---------------------|
| Montague Road Bridge over East Bridge of Mill Creek | 03-00324-00-BR | \$ 8,656 |
| Merridian Rd (Cunningham to Knapp) | 06-00400-00-RS | 471,733 |
| Perryville/Broadcast/Nimtz TL Design | 10-00-465-00-TL | 516,472 |
| Signage Replacement-County Wide | 10-00471-00-SP | 41,566 |
| IL 2 and EVP Equipment work with IDOT | 10-00477-00-TL | 65,470 |
| IL 173 and IL 251 with IDOT | 10-00481-00-TL | 2,908 |
| Pecatonica Prairie Path | 10-00267-01-BT | 137,980 |
| Baxter Road Water System | 11-00495-00-MG | 1,747,048 |
| Parking lot - Stenstrom Lot A | N/A | 30,311 |
| Juvenile Justice Center Remodel | N/A | 1,369,239 |
| Winnebago County Animal Shelter Remodel | N/A | 61,200 |
| Riverbluff Nursing Home Sprinkler System | N/A | 1,150,130 |
| Total | | \$ 5,602,713 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables and Transfers

The composition of interfund balances as of September 30, 2012, is as follows:

| Receivable Fund | Payable Fund | Detail | Amount |
|-----------------|----------------------------|-------------------------|------------|
| General Fund | Non-major government funds | Interfund cash advances | \$ 211,813 |

Interfund transfers for the year ended September 30, 2012 are as follows:

| Fund | <i>Transfer In</i> | <i>Transfer Out</i> |
|------------------------------|----------------------|----------------------|
| General Fund | \$ 1,075,696 | \$ 312,000 |
| Public Safety Sales Tax Fund | - | 8,328,000 |
| Tort Liability Fund | - | 978,000 |
| Nonmajor Governmental Funds | 14,748,751 | 5,999,447 |
| Nonmajor Enterprise Funds | - | 257,000 |
| Internal Service Funds | 50,000 | - |
| Total | \$ 15,874,447 | \$ 15,874,447 |

The purposes of interfund transfers are as follows:

- \$1,075,696 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, routine transfer of the excess collections from the Geographic Systems Information Fund (a nonmajor governmental fund) in the amount of \$344,000, and d) \$3,153 transfer from the Geographic Information System Bond Fund representing the residual unused fund balance. The transfers will not be repaid.
 - b) \$506,543 transfer from the Court Security Fee Fund (a nonmajor governmental fund) to reimburse the General Fund for the cost of providing court security.
- \$14,748,751 transferred from other funds to Nonmajor governmental funds. The amounts relates to:
 - a) Routine transfer of \$60,000 from the General Fund, \$8,328,000 from the Public Safety Sales Tax Fund, \$978,000 from the Tort Liability Fund, \$1,358,000 from the Federal Aid Matching Fund (a nonmajor governmental fund), \$1,358,000 from the Motor Fuel Tax Fund (a nonmajor governmental fund), \$500,000 for the 9-1-1 Operations Fund (a nonmajor governmental fund), \$50,000 from the Document Storage Fee Fund (a nonmajor governmental fund), \$417,000 from the Court Automation Fee Fund (a nonmajor governmental fund) and \$257,000 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

E. Interfund Receivable, Payables and Transfers (Continued)

- 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) \$94,665 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) \$252,000 operating subsidy from the General Fund in the amount of \$90,000 to the Sheriff's Department Grant Fund (a nonmajor governmental fund), and \$162,000 to the State's Attorney Grant Fund (a nonmajor governmental fund).
- e) \$3,656 transfer from the East Riverside Boulevard Fund (a nonmajor governmental fund) to the County Highway Fund (a nonmajor governmental fund) to close the fund.
- f) \$723,965 transfer from the Toll Bridge Operations Fund (a nonmajor governmental fund) to the County Highway Fund (a nonmajor governmental fund) for reimbursement of certain expenditures related to the toll bridge.
- g) \$130,872 transfer from the 2003A Public Safety Sales Tax Bond Fund (a nonmajor governmental fund) to the 2011B General Obligation Refunding Bonds Fund (a nonmajor governmental fund) as part of the transaction to refund the 2003E series bonds.
- h) \$187,593 transfer from the 2003D State Income Tax Bond Fund (a nonmajor governmental fund) to the 2012C General Obligation Refunding Bonds Fund (a nonmajor governmental fund) as part of the transaction to refund the 2003D series bonds.
- \$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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

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. During fiscal year 2012, the County issued \$2,360,000 in General Obligation Debt Certificates (Series 2012A) to pay the costs of improvements to the River Bluff Nursing Home and construction of parking lots. The County also issued \$2,800,000 in General Obligation Debt Certificates (Series 2012E) to pay for improvements to the Juvenile Justice Center and purchase of Public Defender Filing System.

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 | \$ 8,190,000 | \$ 405,000 |
| 2008 General Obligation Debt Certificates | 2,675,000 | 2.80 - 3.85% | 12/30/2018 | 2,545,000 | 155,000 |
| 2012A General Obligation Debt Certificates | 500,000 | 3.00% | 12/30/2021 | 500,000 | 48,729 |
| 2012E General Obligation Debt Certificates | 2,800,000 | 2.0% - 3.0% | 12/30/2022 | 2,800,000 | - |
| Total general obligation bonds | | | | \$ 14,035,000 | \$ 608,729 |

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> |
| 2013 | \$ 608,728 | \$ 487,735 |
| 2014 | 1,039,492 | 465,795 |
| 2015 | 1,115,551 | 430,593 |
| 2016 | 1,151,610 | 392,859 |
| 2017 | 1,198,729 | 352,915 |
| 2018 - 2022 | 5,290,890 | 1,174,620 |
| 2023 - 2027 | 3,630,000 | 368,223 |
| | \$ 14,035,000 | \$ 3,672,740 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

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 2012, the County issued \$3,235,000 in General Obligation Alternate Refunding Bonds to refund a portion of the 2004B 911 Surcharge Alternative Revenue Source Bonds; \$3,490,000 General Obligation Alternate Refunding Bonds to refund a portion of the 2006C State Income Tax Alternate Revenue Source Bonds; and \$8,850,000 General Obligation Alternate Refunding Bonds to refund a portion of the 2004A General Obligation Matching Tax and Motor Fuel Tax Alternate 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 | | | | | |
| 2002 Capital Project Sales Tax Alternative Revenue Capital Appreciation Bonds * | \$ 2,073,433 | 2.62 - 4.52% | 12/30/2012 | \$ 187,693 | \$ 187,693 |
| 2004A Matching Tax and Motor Fuel Tax Alternative Revenue Sources | 10,000,000 | 3.0 - 4.25% | 12/30/2012 | 385,000 | 385,000 |
| 2004B 9-1-1 Surcharge Alternative Revenue Sources | 4,400,000 | 3.63% | 12/30/2012 | 365,000 | 365,000 |
| 2005A Public Safety Sales Alternative Revenue Sources | 40,000,000 | 5.0% | 12/30/2024 | 28,430,000 | 1,785,000 |
| 2006A Public Safety Sales Tax Alternative Revenue Sources | 44,000,000 | 4.0 - 5.0% | 12/30/2024 | 31,535,000 | 2,230,000 |
| 2006B Matching Aid and Motor Fuel Tax Alternative Revenue Sources | 10,000,000 | 4.0 - 4.5% | 12/30/2022 | 8,375,000 | 355,000 |
| 2006C State Income Tax Alternative Revenue Sources | 3,500,000 | 4.0 - 4.5% | 12/30/2024 | 330,000 | 160,000 |
| 2007A Matching Tax and Motor Fuel Tax Alternative Revenue Sources | 8,000,000 | 4.0 - 5.0% | 12/30/2022 | 6,195,000 | 490,000 |
| 2009A Court Automation Alternative Revenue Sources | 5,100,000 | 3.0 - 4.0% | 12/30/2018 | 3,755,000 | 475,000 |
| 2010A Tort Funding Bonds Alternative Revenue Sources | 13,000,000 | 4.0 - 5.0% | 12/30/2029 | 13,000,000 | 500,000 |
| 2010C Quarter Cent Sales Alternative Revenue Sources Recovery Zone Economic Development Bonds | 4,000,000 | 1.0 - 5.125% | 12/30/2029 | 3,860,000 | 175,000 |
| | | | | \$ 96,417,693 | \$ 7,107,693 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Alternate Revenue Bonds (Continued)

| <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 | \$ 450,000 | \$ 220,000 |
| 1999B Motor Fuel Refunding Alternative Revenue | 3,070,000 | 3.9 - 4.125% | 12/30/2013 | 450,000 | 220,000 |
| 2003B Motor Fuel and Toll Bridge Refunding Alternative Revenue | 1,945,000 | 1.60 - 3.10% | 12/30/2012 | 510,000 | 510,000 |
| 2006E Public Safety Sales Tax Refunding Alternative Revenue | 18,765,000 | 4.00 - 4.5% | 12/30/2022 | 18,530,000 | 60,000 |
| 2011B Public Safety Sales Tax Refunding Alternative Revenue | 5,955,000 | 2.00 - 3.00% | 12/30/2017 | 5,890,000 | 730,000 |
| 2012B 911 Surcharge Refunding Alternate Revenue Source | 2,975,000 | 3.00% | 12/30/2019 | 2,975,000 | 30,000 |
| 2012C State Income Tax Alternate Revenue Source | 3,285,000 | 3.00% | 12/30/2024 | 3,285,000 | 220,000 |
| 2012D Matching Tax and Motor Fuel Tax Alternate Revenue Source | 8,400,000 | 2.00 - 3.00% | 12/30/2011 | 8,400,000 | 200,000 |
| | | | | \$ 40,490,000 | \$ 2,190,000 |
| Total Governmental activities - Alternative revenue debt | | | | \$ 136,907,693 | \$ 9,297,693 |

* Represents Capital Appreciation Bonds

| <i>Purpose</i> | <i>Original Issue Amount</i> | <i>Interest Rates</i> | <i>Maturity Date</i> | <i>Amount</i> | <i>Current portion</i> |
|--|--------------------------------------|---------------------------|--------------------------|---------------|----------------------------|
| Business-type activities | | | | | |
| 2012A General Obligation Debt Certificates | \$ 1,860,000 | 3.00% | 12/30/2021 | \$ 1,860,000 | \$ 181,271 |

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> |
| 2013 | \$ 200,000 | \$ 12,307 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

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> |
| 2013 | \$ 9,110,000 | \$ 5,661,548 |
| 2014 | 8,635,000 | 5,263,478 |
| 2015 | 9,365,000 | 4,911,724 |
| 2016 | 9,965,000 | 4,541,237 |
| 2017 | 10,090,000 | 4,151,393 |
| 2018 - 2022 | 53,840,000 | 14,115,939 |
| 2023 - 2027 | 31,990,000 | 3,270,874 |
| 2028 - 2030 | 3,725,000 | 257,308 |
| | \$ 136,720,000 | \$ 42,173,501 |

| <i>September 30,</i> | <i>Business Type Activities</i> | |
|----------------------|---------------------------------|-----------------|
| | <i>Principal</i> | <i>Interest</i> |
| 2013 | \$ 181,272 | \$ 60,056 |
| 2014 | 165,508 | 47,879 |
| 2015 | 169,449 | 42,855 |
| 2016 | 173,390 | 37,712 |
| 2017 | 181,271 | 32,392 |
| 2018 - 2022 | 989,110 | 75,957 |
| | \$ 1,860,000 | \$ 296,851 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

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 | \$ 468,769 | 12/30/2013 | \$ 4,137,982 | \$ 232,763 | 5.6% |
| 1999B | Federal Aid Matching Property Taxes | 468,769 | 12/30/2013 | 1,990,871 | 232,763 | 11.7% |
| 2002 | Sales Tax | 187,693 | 12/30/2012 | 1,057,424 | 305,000 | 28.8% |
| 2003B | Toll Bridge Revenue | 517,905 | 12/30/2012 | 825,088 | 543,610 | 65.9% |
| 2004A | Federal Aid Matching Property Taxes and Motor Fuel Tax | 399,437 | 12/30/2022 | 6,128,853 | 9,106,156 | 148.6% |
| 2004B | 9-1-1 Surcharges | 378,231 | 12/30/2019 | 2,451,599 | 3,524,919 | 143.8% |
| 2005A | Public Safety Sales Tax | 38,291,250 | 12/30/2024 | 26,969,211 | 2,738,625 | 10.2% |
| 2006A | Public Safety Sales Tax | 42,397,209 | 12/30/2024 | 26,969,211 | 4,032,406 | 15.0% |
| 2006B | Federal Aid Matching Property Taxes and Motor Fuel Tax | 10,693,841 | 12/30/2022 | 6,128,853 | 715,107 | 11.7% |
| 2006C | State Income Tax | 344,875 | 12/30/2024 | 4,252,208 | 2,753,700 | 64.8% |
| 2006E | Public Safety Sales Tax | 25,293,420 | 12/30/2022 | 26,969,211 | 846,645 | 3.1% |
| 2007A | Federal Aid Matching Property Taxes and Motor Fuel Tax | 7,876,050 | 12/30/2022 | 6,128,853 | 768,000 | 12.5% |
| 2009A | Court Automation, Document Storage Fees | 4,270,113 | 12/30/2018 | 1,506,498 | 594,450 | 39.5% |
| 2010A | Tort Property Tax Revenues | 18,233,788 | 12/30/2029 | 4,750,749 | 477,645 | 10.1% |
| 2010C | Sales Tax (Quarter Cent) | 5,528,916 | 12/30/2029 | 7,580,995 | 288,675 | 3.8% |
| 2011B | Public Safety Sales Tax | 6,641,950 | 12/30/2017 | 26,969,211 | 206,600 | 0.8% |
| 2012B | 9-1-1 Surcharges | 3,396,331 | 12/30/2019 | 2,451,599 | - | 0.0% |
| 2012C | State Income Tax | 3,931,144 | 12/30/2024 | 4,252,208 | - | 0.0% |
| 2012D | Federal Aid Matching Property Taxes and Motor Fuel Tax | 9,968,103 | 12/30/2022 | 6,128,853 | - | 0.0% |

Capital Leases

During fiscal 2012, the County has various capital lease obligations for heating and air units. The interest rates for the leases are between 3.725% and 4.292%.

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

| | <i>Governmental Activities</i> | <i>Business-type Activities</i> |
|--------------------------------|--------------------------------|---------------------------------|
| Asset: | | |
| Building | \$ - | \$ 405,464 |
| Equipment | 371,612 | - |
| Less: accumulated depreciation | 66,032 | 30,410 |
| | \$ 305,580 | \$ 375,054 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

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 | 2010 Equipment Lease | Total |
|---|-----------------------|----------------------------|------------|
| 2013 | \$ 62,222 | 88,993 | \$ 151,215 |
| 2014 | 25,926 | 88,993 | 114,919 |
| 2015 | - | 74,161 | 74,161 |
| Total minimum lease payments | 88,148 | 252,147 | 340,295 |
| Amount representing interest | 2,774 | 14,168 | - |
| Present value of minimum lease payments | \$ 85,374 | 237,979 | \$ 340,295 |

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 beginning on 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, 2012 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 | \$ 11,175,000 | \$ 3,300,000 | \$ (440,000) | \$ 14,035,000 | \$ 608,729 |
| Alternate revenue* | 145,522,643 | 14,670,050 | (23,285,000) | 136,907,693 | 9,291,272 |
| Add/(Subtract) deferred amounts: | | | | | |
| For issuance | 3,518,715 | 786,377 | (380,986) | 3,924,106 | (380,704) |
| On refunding | (628,466) | (917,151) | 137,768 | (1,407,849) | 177,647 |
| Total bonds payable | 159,587,892 | 17,839,276 | (23,968,218) | 153,458,950 | 9,696,944 |
| 2009 Vehicle Lease | 219,408 | - | (219,408) | - | - |
| 2009 Equipment Lease | 137,917 | - | (52,544) | 85,373 | 59,724 |
| Claims and judgments | 5,992,533 | 6,912,393 | (5,992,533) | 6,912,393 | - |
| Commitment - Rockford Park District | 800,000 | - | (100,000) | 700,000 | 100,000 |
| Compensated absences | 3,286,790 | 715,918 | (657,358) | 3,345,350 | 678,367 |
| Early retirement incentives | 807,100 | - | (448,100) | 359,000 | 359,000 |
| Net pension obligation*** | 1,195,827 | 102,625 | - | 1,298,452 | - |
| Net other postemployment**** benefit obligations | 772,096 | - | (9,354) | 762,742 | - |
| Governmental activities long-term liabilities | \$ 172,799,563 | \$ 25,570,212 | \$ (31,447,515) | \$ 166,922,260 | \$ 10,894,035 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

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 | | | | | |
| Bonds payable | | | | | |
| General obligation | \$ - | \$ 1,860,000 | \$ - | \$ 1,860,000 | \$ 181,271 |
| Add unamortized premium | - | 138,289 | - | 138,289 | - |
| Subtotal bonds payable | - | 1,998,289 | - | 1,998,289 | 181,271 |
| 2010 Equipment Lease | 310,060 | - | (72,081) | 237,979 | 81,737 |
| Compensated absences | 493,471 | 75,699 | (98,694) | 470,476 | 94,095 |
| Early retirement incentives | 197,000 | - | (97,000) | 100,000 | 100,000 |
| Net pension obligation | 225,157 | 22,202 | - | 247,359 | - |
| Net other postemployment obligations | 130,482 | - | (1,662) | 128,820 | - |
| Business-type activities long-term liabilities | \$ 1,356,170 | \$ 2,096,190 | \$ (269,437) | \$ 3,182,923 | \$ 457,103 |

* Principal accretion included in additions is \$10,050.

*** The net pension obligation is generally retired by the Illinois Municipal Retirement Fund, a major governmental fund.

**** The net other post employment benefit obligation is generally retired by the general fund

Refunding Bonds

On May 15, 2012, the County issued \$2,975,000 in 2012B General Obligation Alternate Revenue Source Bonds with an average interest rate of 3% to advance refund \$3,040,000 of outstanding 2004B Series bonds with an average interest rate of 3.9%. The net proceeds of \$3,099,792 (after payment of \$77,999 in underwriting fees, insurance, and other issuance costs and receipt of \$202,791 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 2004B Series bonds. As a result, the 2004B Series bonds are considered to be defeased and the liability for those bonds have been removed from the statement of net assets. As a result of the refunding, the County will realize a cash flow savings of \$250,695, resulting in an economic gain of \$192,563.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

Refunding Bonds (Continued)

On May 15, 2012, the County issued \$3,285,000 in 2012C General Obligation Alternate Revenue Source Bonds with an average interest rate of 3% to advance refund \$3,180,000 of outstanding 2003D and 2006C Series bonds with an average interest rate of 4.4%. The net proceeds of \$3,341,117 (after payment of \$107,588 in underwriting fees, insurance, and other issuance costs and receipt of \$163,705 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 2004D and 2006C Series bonds. As a result, the 2004D and 2006C Series bonds are considered to be defeased and the liability for those bonds have been removed from the statement of net assets. As a result of the refunding, the County will realize a cash flow savings of \$230,828, resulting in an economic gain of \$163,417.

On May 15, 2012, the County issued \$8,400,000 in 2012D General Obligation Alternate Revenue Source Bonds with an average interest rate of 2.7% to advance refund \$8,380,000 of outstanding 2004A Series bonds with an average interest rate of 4.0%. The net proceeds of \$8,543,962 (after payment of \$161,409 in underwriting fees, insurance, and other issuance costs and receipt of \$305,371 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 2004A Series bonds. As a result, the 2004A Series bonds are considered to be defeased and the liability for those bonds have been removed from the statement of net assets. As a result of the refunding, the County will realize a cash flow savings of \$791,367, resulting in an economic gain of \$622,517.

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, 2012, \$37,890,000 of bonds outstanding are considered defeased.

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, 2012 is \$4,541,778.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

H. Funds Initiated during Fiscal Year 2012

The following funds were initiated during the year ended September 30, 2012:

Debt Service Funds

2012B General Obligation Refunding Bonds Fund
2012C General Obligation Refunding Bonds Fund
2012D General Obligation Refunding Bonds Fund
2012E Debt Certificates Fund

Capital Projects Funds

Downtown Parking Lots Fund
Public Defender File System Fund
Juvenile Justice Center Remodel Fund

I. Risk Management

Claims and Judgments

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

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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

I. Risk Management (Continued)

Claims and Judgments (Continued)

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

| | <i>September 30, 2012</i> | <i>September 30, 2011</i> |
|------------------------------------|-------------------------------|-------------------------------|
| Unpaid claims at beginning of year | \$ 4,929,648 | \$ 3,816,629 |
| Incurred claims (including IBNRs) | 2,700,464 | 3,044,600 |
| Claims Paid | (1,886,459) | (1,931,581) |
| Unpaid claims at end of year | \$ 5,743,653 | \$ 4,929,648 |

Health Care Coverage

The County 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, 2012</i> | <i>September 30, 2011</i> |
|------------------------------------|-------------------------------|-------------------------------|
| Unpaid claims at beginning of year | \$ 1,062,885 | \$ 1,172,023 |
| Incurred claims (including IBNRs) | 13,953,758 | 17,035,228 |
| Claims Paid | (13,847,902) | (17,144,366) |
| Unpaid claims at end of year | \$ 1,168,741 | \$ 1,062,885 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

J. Contingencies

Grantor Agencies

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

Pending Litigation and 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.

K. Retirement Plans

Defined Benefit Pension Plan

The County contributes to three 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 three plans are governed by Illinois Compiled Statutes (ILCS) 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.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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 2012 used by the employer was 10.59% of annual covered payroll. The employer annual required contribution rate for calendar year 2012 was 10.71%. 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.

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 eight years, 4% for each year after eight 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 eight years, 4% for each year after eight years up to 12 years, and 5% for each year thereafter to a maximum of 80% at 20 years of service.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Plan Descriptions (Continued)

Elected County Officials Personnel (Continued)

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 2012 used by the employer was 47.75% of annual covered payroll. The employer annual required contribution rate for calendar year 2012 was 47.75%. 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.

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 ILCS. 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 2012 used by the employer was 23.50% of annual covered payroll. The employer annual required contribution rate for calendar year 2012 was 23.50%. 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, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

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 | 12/31/2011 | 12/31/2011 | 12/31/2011 |
| 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, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Defined Benefit Pension Plan

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 Municipal Retirement | Sheriff's Law Enforcement Personnel | Elected County Officials Personnel |
|-------------------------------|-------------|-------------------------------------|--|---|
| | Year | | | |
| Annual pension cost (APC) | 2012 | \$ 5,263,037 | \$ 2,259,163 | \$ 336,691 |
| | 2011 | 5,225,912 | 2,094,864 | 348,934 |
| | 2010 | 3,745,551 | 1,535,840 | 360,186 |
| Actual contribution | 2012 | \$ 5,128,532 | \$ 2,264,942 | \$ 340,590 |
| | 2011 | 4,586,646 | 2,062,251 | 327,924 |
| | 2010 | 3,157,377 | 1,452,894 | 303,211 |
| Percentage of APC contributed | 2012 | 97.4% | 100.3% | 101.2% |
| | 2011 | 87.8% | 98.4% | 94.0% |
| | 2010 | 84.3% | 94.6% | 87.6% |
| Net pension obligation | 2012 | \$ 1,361,945 | \$ 109,780 | \$ 74,086 |
| | 2011 | 1,227,440 | 115,559 | 77,985 |
| | 2010 | 588,174 | 82,946 | 56,975 |

The net pension obligation was calculated as follows:

| | Illinois Municipal Retirement | Sheriff's Law Enforcement Personnel | Elected County Officials Personnel |
|--|-------------------------------------|--|---|
| Annual required contribution | \$ 5,324,409 | \$ 2,264,942 | \$ 340,590 |
| Interest on net pension obligation | 92,058 | 8,667 | 5,849 |
| Adjustment to annual required contribution | (153,430) | (14,446) | (9,748) |
| Annual pension cost | 5,263,037 | 2,259,163 | 336,691 |
| Contribution made | 5,128,532 | 2,264,942 | 340,590 |
| Increase in net pension obligation | 134,505 | (5,779) | (3,899) |
| Net pension obligation, beginning of year | 1,227,440 | 115,559 | 77,985 |
| Net pension obligation, end of year | \$ 1,361,945 | \$ 109,780 | \$ 74,086 |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

Funded Status

The funded status of the plans as of December 31, 2011, the most recent information available, 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) | \$ 121,943,529 | \$ 42,904,050 | \$ 3,180,509 |
| Actuarial value of plan assets | | | |
| plan assets | 99,561,166 | 23,405,585 | (647,584) |
| Unfunded Actuarial accrued liability (UAAL) | 22,382,363 | 19,498,465 | 3,828,093 |
| Funded ratio (actuarial value of plan assets/AAL) | 81.65% | 54.55% | (20.36%) |
| Covered payroll (active plan members) | \$ 48,605,089 | \$ 9,192,407 | \$ 657,660 |
| UAAL as a percentage of covered payroll | 46.05% | 212.11% | 582.08% |

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 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 a set premium monthly for single and spousal coverage and for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. There is an average explicit subsidy per employee of \$1,381.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

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, 2012, membership consisted of:

| | |
|-------------------------------------|-------------|
| Retirees and beneficiaries | |
| currently receiving benefits | 68 |
| Terminated employees entitled to | |
| benefits but not yet receiving them | - |
| Active employees | 1322 |
| TOTAL | <u>1390</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 \$424,715 for the year ended September 30, 2012.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

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 2012 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, 2012 | \$ 424,715 | \$ 435,731 | 102.6% | \$ (11,016) |
| September 30, 2011 | 433,623 | 435,731 | 100.5% | (2,108) |
| September 30, 2010 | 567,267 | 323,089 | 57.0% | 244,178 |

The net OPEB obligation as of September 30, 2012, was calculated as follows:

| | |
|--|------------|
| Annual required contribution | \$ 418,698 |
| Interest on net OPEB obligation | 36,103 |
| Adjustment to annual required contribution | (30,086) |
| | 424,715 |
| Annual OPEB cost | 424,715 |
| Contributions made | 435,731 |
| | (11,016) |
| Increase in net OPEB obligation | (11,016) |
| Net OPEB obligation beginning of year | 902,578 |
| | 891,562 |
| Net OPEB obligation end of year | \$ 891,562 |

Funded Status and Funding Progress - The funded status of the plan as of September 30, 2012 (latest actuarial valuation performed), was as follows:

| | |
|---|---------------|
| Actuarial accrued liability (AAL) | \$ 1,375,491 |
| Actuarial value of plan assets | - |
| Unfunded actuarial accrued liability (UAAL) | 1,375,491 |
| Funded ratio (actuarial value of plan assets/AAL) | 0% |
| Covered payroll (active plan members) | \$ 58,455,156 |
| UAAL as a percentage of covered payroll | 2.35% |

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

K. Retirement Plans (Continued)

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, 2012 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 4% 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, 2012 was 30 years.

L. Restatements

The following restatements were made to beginning net assets and/or fund balance. Beginning Fund balance of the County Highway Fund, a nonmajor governmental fund, was restated due to a decision from the State Department of Transportation that reallocated certain shared funds within the County. Net assets of governmental activities have been restated by the same amount.

County of Winnebago, Illinois
Notes to Financial Statements
September 30, 2012

Note 4 - Detailed Notes on All Funds (Continued)

L. Restatements (Continued)

| | Governmental Activities | Nonmajor Governmental Funds |
|--|----------------------------|-----------------------------------|
| Beginning net assets, as originally reported | \$ 217,485,332 | \$ 42,677,880 |
| Correct highway funds fund balance as the result of State of Illinois audit | 556,699 | 556,699 |
| Beginning net assets, as restated | \$ 218,042,031 | \$ 43,234,579 |

M. Subsequent Events

On November 8, 2012, the County issued \$4,320,000 General Obligation Bonds (Alternate Revenue Source) Series 2012F for the costs of a waterworks system and associated improvements located within the Special Service Area.

On November 8, 2012, the County issued \$1,680,000 General Obligation Bonds (Alternate Revenue Source) Series 2012G for highway improvements, acquisition of a portion of a water system and other related improvements.

The County has authorized the issuance of \$38,500,000 General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source), Series 2013A to advance refund a portion of the Series 2005A and 2006A General Obligation Alternate Refunding Bonds (Public Safety Sales Tax Alternate Revenue Source).

The County has authorized the issuance of \$5,360,000 General Obligation Alternate Refunding Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Source), Series 2013B to advance refund a portion of the Series 2006B General Obligation Alternate Refunding Bonds (Matching Tax and Motor Fuel Tax Alternate Revenue Source).

The County has authorized the issuance of \$6,325,000 General Obligation Refunding Debt Certificates, Series 2013C to advance refund a portion of the General Obligation Debt Certificates, Series 2006D.

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, 2012

| | <i>Budget</i> | | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|--------------------------------|----------------------|----------------------|----------------------|--|
| | <i>Original</i> | <i>Final</i> | | |
| Revenues | | | | |
| Taxes | | | | |
| Property, net | \$ 10,342,000 | \$ 10,342,000 | \$ 10,454,928 | \$ 112,928 |
| Sales tax | 1,104,000 | 1,104,000 | 1,057,424 | (46,576) |
| Quarter-cent sales tax | 7,401,000 | 7,401,000 | 7,580,995 | 179,995 |
| Use tax | 790,000 | 790,000 | 918,351 | 128,351 |
| Total taxes | 19,637,000 | 19,637,000 | 20,011,698 | 374,698 |
| Intergovernmental | | | | |
| State income tax allotments | 3,910,000 | 3,910,000 | 4,252,208 | 342,208 |
| Replacement tax allotments | 2,104,000 | 2,104,000 | 1,733,748 | (370,252) |
| Other | 5,709,200 | 5,709,200 | 6,576,465 | 867,265 |
| Total intergovernmental | 11,723,200 | 11,723,200 | 12,562,421 | 839,221 |
| Other | | | | |
| Charges for services | 5,183,000 | 5,183,000 | 6,303,119 | 1,120,119 |
| Fines and forfeitures | 4,164,000 | 4,164,000 | 4,212,618 | 48,618 |
| Licenses and permits | 460,000 | 460,000 | 489,848 | 29,848 |
| Investment income | 52,000 | 52,000 | 56,598 | 4,598 |
| Other | 2,423,000 | 2,423,000 | 2,441,496 | 18,496 |
| Total other | 12,282,000 | 12,282,000 | 13,503,679 | 1,221,679 |
| Total revenues | \$ 43,642,200 | \$ 43,642,200 | \$ 46,077,798 | \$ 2,435,598 |

(This schedule is continued on the following page.)

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, 2012

| | <i>Budget</i> | | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|---|---------------------|-----------------------|----------------------|--|
| | <i>Original</i> | <i>Final</i> | | |
| Expenditures, current | | | | |
| General government | \$ 7,552,932 | \$ 8,159,220 | \$ 7,961,498 | \$ (197,722) |
| Public safety | 26,106,000 | 26,469,685 | 26,360,030 | (109,655) |
| Judicial | 10,397,311 | 10,702,918 | 10,694,157 | (8,761) |
| Total expenditures, current | 44,056,243 | 45,331,823 | 45,015,685 | (316,138) |
| Debt Service | | | | |
| Principal | 241,078 | 219,078 | 271,952 | 52,874 |
| Interest | 3,268 | 3,268 | 7,217 | 3,949 |
| Capital outlay | 322,605 | 403,908 | 202,101 | (201,807) |
| Total expenditures | 44,623,194 | 45,958,077 | 45,496,955 | (461,122) |
| Excess of revenues over (under) expenditures | (980,994) | (2,315,877) | 580,843 | 2,896,720 |
| Other financing sources (uses) | | | | |
| Transfers in | 1,046,000 | 1,046,000 | 1,075,696 | 29,696 |
| Transfers (out) | (367,079) | (317,079) | (312,000) | 5,079 |
| Total other financing sources (uses) | 678,921 | 728,921 | 763,696 | 34,775 |
| Net change in fund balance | \$ (302,073) | \$ (1,586,956) | 1,344,539 | \$ 2,931,495 |
| Fund balance, beginning of period | | | 11,926,683 | |
| Fund balance, end of period | | | \$ 13,271,222 | |

(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, 2012

| | <i>Budget</i> | | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|---|--------------------|---------------------|----------------------|--|
| | <i>Original</i> | <i>Final</i> | | |
| Revenues | | | | |
| Taxes | \$ 26,915,000 | \$ 26,915,000 | \$ 26,969,211 | \$ 54,211 |
| Intergovernmental revenues | 46,000 | 46,000 | 119,811 | 73,811 |
| Investment income | 28,000 | 28,000 | 18,786 | (9,214) |
| Charges for services | 1,023,000 | 1,023,000 | 423,509 | (599,491) |
| Other | 83,000 | 83,000 | 40,237 | (42,763) |
| Total revenues | 28,095,000 | 28,095,000 | 27,571,554 | (523,446) |
| Expenditures, current | | | | |
| Public safety | | | | |
| Personnel | 15,269,742 | 15,313,074 | 14,791,588 | (521,486) |
| Supplies and services | 4,605,724 | 4,698,225 | 4,587,178 | (111,047) |
| Total expenditures | 19,875,466 | 20,011,299 | 19,378,766 | (632,533) |
| Excess of revenues over expenditures | 8,219,534 | 8,083,701 | 8,192,788 | 109,087 |
| Other financing sources (uses) | | | | |
| Transfer (out) | (8,269,000) | (8,328,000) | (8,328,000) | - |
| Total other financing sources (uses) | (8,269,000) | (8,328,000) | (8,328,000) | - |
| Net change in fund balance | \$ (49,466) | \$ (244,299) | (135,212) | \$ 109,087 |
| Fund balance, beginning of period | | | 16,328,695 | |
| Fund balance, end of period | | | \$ 16,193,483 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 5,382,000 | \$ 5,414,201 | \$ 32,201 |
| Intergovernmental | 1,624,000 | 1,652,929 | 28,929 |
| Miscellaneous | - | 3,049 | 3,049 |
| Total revenues | 7,006,000 | 7,070,179 | 64,179 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 869,160 | 873,795 | 4,635 |
| Public safety | | | |
| Personnel | 2,172,900 | 2,184,488 | 11,588 |
| Highways and streets | | | |
| Personnel | 434,580 | 436,898 | 2,318 |
| Health and welfare | | | |
| Personnel | 2,172,900 | 2,184,488 | 11,588 |
| Judicial | | | |
| Personnel | 1,593,460 | 1,601,958 | 8,498 |
| Total expenditures, current | 7,243,000 | 7,281,627 | 38,627 |
| Net change in fund balance | \$ (237,000) | (211,448) | \$ 25,552 |
| Fund balance, beginning of period | | 3,560,054 | |
| Fund balance, end of period | | \$ 3,348,606 | |

(See independent auditor's report.)

County of Winnebago, Illinois

Health Fund

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|--|---------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 3,030,541 | \$ 3,049,970 | \$ 19,429 |
| Intergovernmental revenues | 8,366,442 | 7,746,813 | (619,629) |
| Charges for services | 861,855 | 767,831 | (94,024) |
| Licenses and permits | 783,897 | 802,670 | 18,773 |
| Investment income | 5 | 10 | 5 |
| Miscellaneous | 41,000 | 495,499 | 454,499 |
| Total revenues | 13,083,740 | 12,862,793 | (220,947) |
| Expenditures, current | | | |
| Health and welfare | | | |
| Personnel | 8,215,768 | 7,646,272 | (569,496) |
| Supplies and services | 4,834,607 | 4,597,163 | (237,444) |
| Total expenditures, current | 13,050,375 | 12,243,435 | (806,940) |
| Capital outlay | 340,195 | 261,007 | (79,188) |
| Total expenditures | 13,390,570 | 12,504,442 | (886,128) |
| Excess of revenue over (under) expenditures | (306,830) | 358,351 | (1,107,075) |
| Other financing sources (uses) | | | |
| Transfers in | - | - | - |
| Transfers (out) | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | \$ (306,830) | 358,351 | \$ 665,181 |
| Fund balance, beginning of period | | 4,749,812 | |
| Fund balance, end of period | | \$ 5,108,163 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|------------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 4,720,000 | \$ 4,750,749 | \$ 30,749 |
| Miscellaneous | - | 6,066 | 6,066 |
| Total revenues | 4,720,000 | 4,756,815 | 36,815 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 19,456 | 19,458 | 2 |
| Supplies and services | 673,550 | 623,053 | (50,497) |
| Public safety | | | |
| Personnel | 35,841 | 35,843 | 2 |
| Supplies and services | 1,240,750 | 1,147,731 | (93,019) |
| Highways and streets | | | |
| Personnel | 5,120 | 5,120 | - |
| Supplies and services | 177,250 | 163,961 | (13,289) |
| Health and welfare | | | |
| Personnel | 25,601 | 25,602 | 1 |
| Supplies and services | 886,250 | 819,808 | (66,442) |
| Judicial | | | |
| Personnel | 16,384 | 16,385 | 1 |
| Supplies and services | 567,200 | 524,676 | (42,524) |
| Total expenditures, current | 3,647,402 | 3,381,637 | (265,765) |
| Debt service - interest | - | - | - |
| Total expenditures | 3,647,402 | 3,381,637 | (265,765) |
| Excess of revenue over expenditures | 1,072,598 | 1,375,178 | 302,580 |
| Other financing sources (uses) | | | |
| Transfers (out) | (978,000) | (978,000) | - |
| Total other financing sources (uses) | (978,000) | (978,000) | - |
| Net change in fund balance | \$ 94,598 | 397,178 | \$ 302,580 |
| Fund balance, beginning of period | | 123,903 | |
| Fund balance, end of period | | \$ 521,081 | |

(See independent auditor's report.)

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

September 30, 2012

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> |
|---------------------------------|--------------------------------------|---|----------------------------------|---------------------------|----------------------------|--|
| 12/31/11 | \$ (647,584) | \$ 3,180,509 | \$ 3,828,093 | -20.36% | \$ 657,660 | 582.08% |
| 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% |

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> |
|---------------------------------|--------------------------------------|---|----------------------------------|---------------------------|----------------------------|--|
| 12/31/11 | \$ 99,561,166 | \$ 121,943,529 | \$ 22,382,363 | 81.65% | \$ 48,605,089 | 46.05% |
| 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% |

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> |
|---------------------------------|--------------------------------------|---|----------------------------------|---------------------------|----------------------------|--|
| 12/31/11 | \$ 23,405,585 | \$ 42,904,050 | \$ 19,498,465 | 54.55% | \$ 9,192,407 | 212.11% |
| 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% |

Information as of December 31, 2012 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, 2012

County - ECO

| <i>Fiscal Year</i> | <i>Annual Pension Cost (APC)</i> | <i>Annual Contribution</i> | <i>Percentage of APC Contributed</i> | <i>Net Pension Obligation</i> |
|--------------------|----------------------------------|----------------------------|--------------------------------------|-------------------------------|
| 2012 | \$ 336,691 | \$ 340,590 | 101.2% | \$ 74,086 |
| 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% | - |

County Regular Plan

| <i>Fiscal Year</i> | <i>Annual Pension Cost (APC)</i> | <i>Annual Contribution</i> | <i>Percentage of APC Contributed</i> | <i>Net Pension Obligation</i> |
|--------------------|----------------------------------|----------------------------|--------------------------------------|-------------------------------|
| 2012 | \$ 5,263,037 | \$ 5,128,532 | 97.4% | \$ 1,361,945 |
| 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% | - |

Sheriff's Law Enforcement Personnel Plan (SLEP)

| <i>Fiscal Year</i> | <i>Annual Pension Cost (APC)</i> | <i>Annual Contribution</i> | <i>Percentage of APC Contributed</i> | <i>Net Pension Obligation</i> |
|--------------------|----------------------------------|----------------------------|--------------------------------------|-------------------------------|
| 2012 | \$ 2,259,163 | \$ 2,264,942 | 100.3% | \$ 109,780 |
| 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% | - |

(See independent auditor's report.)

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

September 30, 2012

| <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> |
|---|--|---|--|-------------------------------------|--------------------------------------|--|
| 9/30/12 | \$ - | \$ 1,375,491 | \$ 1,375,491 | 0.00% | \$ 58,455,156 | 2.35% |
| 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, 2012

| <i>Fiscal Year Ended</i> | <i>Employer Contributions</i> | <i>Annual Required Contribution (ARC)</i> | <i>Percentage of ARC Contributed</i> |
|----------------------------------|-----------------------------------|---|--|
| 2012 | \$ 435,731 | \$ 418,698 | 104.07% |
| 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, 2012

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:

- Rental Housing Fee Fund,
- Drug Enforcement Fund,
- Community Development Grants Fund,
- 2012B General Obligation Refunding Bonds Fund,
- 2012C General Obligation Refunding Bonds Fund,
- 2012D General Obligation Refunding Bonds Fund,
- 2012E General Obligation Refunding Bonds Fund,
- Public Defender File System 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 County 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 30 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, 2012

Note 2 - Expenditures over Appropriations

The following funds over expended appropriations in fiscal year 2012:

| | <i>Appropriations</i> | <i>Expenditures/ Expenses</i> | <i>Excess</i> |
|---|-----------------------|-----------------------------------|---------------|
| General Fund | | | |
| <i>General government function</i> | | | |
| Building maintenance | | | |
| Supplies and services | \$ 1,186,355 | \$ 1,256,976 | \$ (70,621) |
| City Election | | | |
| Personnel | 123,690 | 124,042 | (352) |
| Miscellaneous County | | | |
| Supplies and services | 596,270 | 607,198 | (10,928) |
| Purchasing | | | |
| Supplies and services | 4,121 | 4,572 | (451) |
| Planning | | | |
| Supplies and services | 126,467 | 130,835 | (4,368) |
| Recorder of deeds | | | |
| Supplies and services | 20,980 | 22,801 | (1,821) |
| Superintendent of Education | | | |
| Supplies and services | 163,759 | 165,746 | (1,987) |
| Debt service | | | |
| Principal | - | 52,544 | (52,544) |
| Interest | - | 4,493 | (4,493) |
| <i>Public Safety</i> | | | |
| 911 Center | | | |
| Supplies and services | 591,569 | 597,894 | (6,325) |
| Civil Defense | | | |
| Supplies and services | 56,874 | 70,906 | (14,032) |
| Juvenile Probation | | | |
| Supplies and services | 43,379 | 47,354 | (3,975) |
| Sheriff's office | | | |
| Supplies and services | 1,246,593 | 1,382,339 | (135,746) |
| Debt service | | | |
| Principal | 219,078 | 219,408 | (330) |
| <i>Judicial</i> | | | |
| State's Attorney | | | |
| Supplies and services | 332,433 | 356,427 | (23,994) |
| Clerk of the Circuit Court | | | |
| Supplies and services | 215,557 | 216,561 | (1,004) |
| Circuit Court | | | |
| Supplies and services | 621,823 | 635,104 | (13,281) |
| Coroner | | | |
| Supplies and services | 359,574 | 361,757 | (2,183) |

County of Winnebago, Illinois

Notes to Required Supplementary Information

September 30, 2012

Note 2 - Expenditures over Appropriations (Continued):

| | <i>Appropriations</i> | <i>Expenditures/ Expenses</i> | <i>Excess</i> |
|---|-----------------------|-----------------------------------|---------------|
| Court Automation Fee Fund | | | |
| Judicial | | | |
| Personnel | \$ 292,345 | \$ 296,319 | \$ (3,974) |
| Coroner Fee Fund | | | |
| Public safety | | | |
| Supplies and services | 45,000 | 45,025 | (25) |
| County Bridge and Improvement Fund | | | |
| Highways and streets | | | |
| Supplies and services | 122,000 | 130,962 | (8,962) |
| Sheriff's Department Grants Fund | | | |
| Public safety | | | |
| Personnel | 90,000 | 113,099 | (23,099) |
| Law Library Fund | | | |
| Judicial | | | |
| Supplies and services | 189,371 | 193,884 | (4,513) |
| Civil Union and Marriage Fund | | | |
| Judicial | | | |
| Supplies and services | 8,000 | 9,734 | (1,734) |



Other Supplementary Information





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, 2012

| | <i>Personnel</i> | | | <i>Variance with Final Budget Over (Under)</i> |
|--|---------------------|---------------------|---------------------|--|
| | <i>Budget</i> | | <i>Actual</i> | |
| | <i>Original</i> | <i>Final</i> | | |
| General Government | | | | |
| Building Maintenance | \$ 74,319 | \$ 74,319 | \$ 73,706 | \$ 613 |
| City Election | 120,290 | 123,690 | 124,042 | (352) |
| County Auditor | 247,859 | 247,859 | 247,510 | 349 |
| County Board | 572,820 | 572,820 | 572,184 | 636 |
| County Clerk | 567,556 | 579,556 | 577,647 | 1,909 |
| Finance | 266,080 | 266,080 | 261,565 | 4,515 |
| Miscellaneous County | - | - | - | - |
| Human Resources | 360,984 | 349,184 | 347,691 | 1,493 |
| Purchasing | 141,065 | 141,065 | 140,654 | 411 |
| Planning | 760,934 | 767,434 | 766,944 | 490 |
| Recorder of Deeds | 541,592 | 575,792 | 572,896 | 2,896 |
| Superintendent of Education | 300,166 | 300,166 | 285,225 | 14,941 |
| Supervisor of Assessment | 776,442 | 776,442 | 764,934 | 11,508 |
| Treasurer | 353,041 | 365,041 | 365,041 | - |
| Information Technology | 81,739 | 81,739 | 75,613 | 6,126 |
| Installment note principal | - | - | - | - |
| Installment note interest | - | - | - | - |
| Total General Government | 5,164,887 | 5,221,187 | 5,175,652 | 45,535 |
| Public Safety | | | | |
| 911 Center | 1,104,578 | 1,104,578 | 1,078,226 | 26,352 |
| County Jail | 3,058,636 | 3,058,636 | 3,057,310 | 1,326 |
| Chief Probation Office | 2,292,570 | 2,292,570 | 2,236,096 | 56,474 |
| Civil Defense | 75,228 | 75,228 | 71,425 | 3,803 |
| Dependent Children | - | - | - | - |
| Juvenile Day / Evening Reporting | 179,555 | 179,555 | 171,415 | 8,140 |
| Juvenile Probation | 1,601,207 | 1,601,207 | 1,597,061 | 4,146 |
| Public Safety Building Costs | - | - | - | - |
| Sheriff's Office | 11,646,112 | 11,646,112 | 11,645,348 | 764 |
| Records | 181,892 | 181,892 | 171,944 | 9,948 |
| Installment note related activities - principal | - | - | - | - |
| Installment note related activities - interest | - | - | - | - |
| Total Public Safety | 20,139,778 | 20,139,778 | 20,028,825 | 110,953 |
| Judicial | | | | |
| State's Attorney | 3,101,058 | 3,225,000 | 3,224,112 | 888 |
| Clerk of the Circuit Court | 2,101,274 | 2,120,939 | 2,113,898 | 7,041 |
| Circuit Court | 1,284,472 | 1,307,972 | 1,300,172 | 7,800 |
| Coroner | 665,663 | 648,163 | 646,570 | 1,593 |
| Jury Commission | 124,092 | 141,092 | 138,597 | 2,495 |
| Public Defender | 1,430,824 | 1,430,824 | 1,420,154 | 10,670 |
| Total Judicial | 8,707,383 | 8,873,990 | 8,843,503 | 30,487 |
| Total Expenditures | \$34,012,048 | \$34,234,955 | \$34,047,980 | \$186,975 |

| <i>Supplies and Services</i> | | | <i>Variance with</i> | <i>Total Expenditures, Current</i> | | | <i>Variance with</i> |
|------------------------------|---------------|---------------|----------------------------------|------------------------------------|--------------|---------------|----------------------------------|
| <i>Budget</i> | | <i>Actual</i> | <i>Final Budget Over (Under)</i> | <i>Budget</i> | | <i>Actual</i> | <i>Final Budget Over (Under)</i> |
| <i>Original</i> | <i>Final</i> | | | <i>Original</i> | <i>Final</i> | | |
| \$ 1,136,355 | \$ 1,186,355 | \$ 1,256,976 | \$ (70,621) | \$ 1,210,674 | \$ 1,260,674 | \$ 1,330,682 | \$ (70,008) |
| - | - | - | - | 120,290 | 123,690 | 124,042 | (352) |
| 6,590 | 6,590 | 6,473 | 117 | 254,449 | 254,449 | 253,983 | 466 |
| 20,039 | 20,039 | 18,944 | 1,095 | 592,859 | 592,859 | 591,128 | 1,731 |
| 250,491 | 267,998 | 257,766 | 10,232 | 818,047 | 847,554 | 835,413 | 12,141 |
| 5,766 | 5,766 | 5,429 | 337 | 271,846 | 271,846 | 266,994 | 4,852 |
| 175,904 | 596,270 | 607,198 | (10,928) | 175,904 | 596,270 | 607,198 | (10,928) |
| 22,004 | 39,438 | 38,646 | 792 | 382,988 | 388,622 | 386,337 | 2,285 |
| 4,121 | 4,121 | 4,572 | (451) | 145,186 | 145,186 | 145,226 | (40) |
| 88,467 | 126,467 | 130,835 | (4,368) | 849,401 | 893,901 | 897,779 | (3,878) |
| 20,980 | 20,980 | 22,801 | (1,821) | 562,572 | 596,772 | 595,697 | 1,075 |
| 121,078 | 163,759 | 165,746 | (1,987) | 421,244 | 463,925 | 450,971 | 12,954 |
| 199,950 | 199,950 | 152,836 | 47,114 | 976,392 | 976,392 | 917,770 | 58,622 |
| 126,120 | 126,120 | 117,624 | 8,496 | 479,161 | 491,161 | 482,665 | 8,496 |
| - | - | - | - | 81,739 | 81,739 | 75,613 | 6,126 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 2,177,865 | 2,763,853 | 2,785,846 | (21,993) | 7,342,752 | 7,985,040 | 7,961,498 | 23,542 |
| 618,569 | 591,569 | 597,894 | (6,325) | 1,723,147 | 1,696,147 | 1,676,120 | 20,027 |
| 2,702,645 | 2,937,645 | 2,877,039 | 60,606 | 5,761,281 | 5,996,281 | 5,934,349 | 61,932 |
| 79,512 | 79,512 | 78,662 | 850 | 2,372,082 | 2,372,082 | 2,314,758 | 57,324 |
| 56,174 | 56,874 | 70,906 | (14,032) | 131,402 | 132,102 | 142,331 | (10,229) |
| 343,923 | 343,923 | 255,044 | 88,879 | 343,923 | 343,923 | 255,044 | 88,879 |
| 11,868 | 11,868 | 11,043 | 825 | 191,423 | 191,423 | 182,458 | 8,965 |
| 43,379 | 43,379 | 47,354 | (3,975) | 1,644,586 | 1,644,586 | 1,644,415 | 171 |
| 951,012 | 1,011,012 | 1,003,669 | 7,343 | 951,012 | 1,011,012 | 1,003,669 | 7,343 |
| 1,151,608 | 1,246,593 | 1,382,339 | (135,746) | 12,797,720 | 12,892,705 | 13,027,687 | (134,982) |
| 7,532 | 7,532 | 7,255 | 277 | 189,424 | 189,424 | 179,199 | 10,225 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 5,966,222 | 6,329,907 | 6,331,205 | (1,298) | 26,106,000 | 26,469,685 | 26,360,030 | 109,655 |
| 302,433 | 332,433 | 356,427 | (23,994) | 3,403,491 | 3,557,433 | 3,580,539 | (23,106) |
| 215,557 | 215,557 | 216,561 | (1,004) | 2,316,831 | 2,336,496 | 2,330,459 | 6,037 |
| 560,323 | 621,823 | 635,104 | (13,281) | 1,844,795 | 1,929,795 | 1,935,276 | (5,481) |
| 322,074 | 359,574 | 361,757 | (2,183) | 987,737 | 1,007,737 | 1,008,327 | (590) |
| 204,511 | 214,511 | 208,830 | 5,681 | 328,603 | 355,603 | 347,427 | 8,176 |
| 85,030 | 85,030 | 71,975 | 13,055 | 1,515,854 | 1,515,854 | 1,492,129 | 23,725 |
| 1,689,928 | 1,828,928 | 1,850,654 | (21,726) | 10,397,311 | 10,702,918 | 10,694,157 | 8,761 |
| \$ 9,834,015 | \$ 10,922,688 | \$ 10,967,705 | \$ (45,017) | \$43,846,063 | \$45,157,643 | \$45,015,685 | \$ 141,958 |

(This schedule is continued on the following pages.)

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, 2012

| | <i>Debt Service</i> | | | <i>Variance with Final Budget Over (Under)</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 | - | - | - | - |
| Human Resources | - | - | - | - |
| Purchasing | - | - | - | - |
| Planning | - | - | - | - |
| Recorder of Deeds | - | - | - | - |
| Superintendent of Education | - | - | - | - |
| Supervisor of Assessment | - | - | - | - |
| Treasurer | - | - | - | - |
| Information Technology | - | - | - | - |
| Installment note principal | - | - | 52,544 | (52,544) |
| Installment note interest | - | - | 4,493 | (4,493) |
| Total General Government | - | - | 57,037 | (57,037) |
| Public Safety | | | | |
| 911 Center | - | - | - | - |
| County Jail | - | - | - | - |
| Chief Probation Office | - | - | - | - |
| Civil Defense | - | - | - | - |
| Dependent Children | - | - | - | - |
| Juvenile Day / Evening Reporting | - | - | - | - |
| Juvenile Probation | - | - | - | - |
| Public Safety Building Costs | - | - | - | - |
| Sheriff's Office | - | - | - | - |
| Records | - | - | - | - |
| Installment note related activities - principal | 241,078 | 219,078 | 219,408 | (330) |
| Installment note related activities - interest | 3,268 | 3,268 | 2,724 | 544 |
| Total Public Safety | 244,346 | 222,346 | 222,132 | 214 |
| Judicial | | | | |
| State's Attorney | - | - | - | - |
| Clerk of the Circuit Court | - | - | - | - |
| Circuit Court | - | - | - | - |
| Coroner | - | - | - | - |
| Jury Commission | - | - | - | - |
| Public Defender | - | - | - | - |
| Total Judicial | - | - | - | - |
| Total Expenditures | \$ 244,346 | \$ 222,346 | \$ 279,169 | \$ (56,823) |

| <i>Capital Outlay</i> | | | <i>Variance with Final Budget Over (Under)</i> | <i>Total Expenditures</i> | | | <i>Variance with Final Budget Over (Under)</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> | | |
| \$ - | \$ - | \$ - | \$ - | \$ 1,210,674 | \$ 1,260,674 | \$ 1,330,682 | \$ (70,008) |
| - | - | - | - | 120,290 | 123,690 | 124,042 | (352) |
| - | - | - | - | 254,449 | 254,449 | 253,983 | 466 |
| - | - | - | - | 592,859 | 592,859 | 591,128 | 1,731 |
| - | - | - | - | 818,047 | 847,554 | 835,413 | 12,141 |
| - | - | - | - | 271,846 | 271,846 | 266,994 | 4,852 |
| 210,180 | 174,180 | 93,177 | 81,003 | 386,084 | 770,450 | 700,375 | 70,075 |
| - | - | - | - | 382,988 | 388,622 | 386,337 | 2,285 |
| - | - | - | - | 145,186 | 145,186 | 145,226 | (40) |
| - | - | - | - | 849,401 | 893,901 | 897,779 | (3,878) |
| - | - | - | - | 562,572 | 596,772 | 595,697 | 1,075 |
| - | - | - | - | 421,244 | 463,925 | 450,971 | 12,954 |
| - | - | - | - | 976,392 | 976,392 | 917,770 | 58,622 |
| - | - | - | - | 479,161 | 491,161 | 482,665 | 8,496 |
| - | - | - | - | 81,739 | 81,739 | 75,613 | 6,126 |
| - | - | - | - | - | - | 52,544 | (52,544) |
| - | - | - | - | - | - | 4,493 | (4,493) |
| 210,180 | 174,180 | 93,177 | 81,003 | 7,552,932 | 8,159,220 | 8,111,712 | 47,508 |
| - | - | - | - | 1,723,147 | 1,696,147 | 1,676,120 | 20,027 |
| - | - | - | - | 5,761,281 | 5,996,281 | 5,934,349 | 61,932 |
| - | - | - | - | 2,372,082 | 2,372,082 | 2,314,758 | 57,324 |
| 10,804 | 10,804 | - | 10,804 | 142,206 | 142,906 | 142,331 | 575 |
| - | - | - | - | 343,923 | 343,923 | 255,044 | 88,879 |
| - | - | - | - | 191,423 | 191,423 | 182,458 | 8,965 |
| - | - | - | - | 1,644,586 | 1,644,586 | 1,644,415 | 171 |
| - | - | - | - | 951,012 | 1,011,012 | 1,003,669 | 7,343 |
| 101,621 | 218,924 | 108,924 | 110,000 | 12,899,341 | 13,111,629 | 13,136,611 | (24,982) |
| - | - | - | - | 189,424 | 189,424 | 179,199 | 10,225 |
| - | - | - | - | 241,078 | 219,078 | 219,408 | (330) |
| - | - | - | - | 3,268 | 3,268 | 2,724 | 544 |
| 112,425 | 229,728 | 108,924 | 120,804 | 26,462,771 | 26,921,759 | 26,691,086 | 230,673 |
| - | - | - | - | 3,403,491 | 3,557,433 | 3,580,539 | (23,106) |
| - | - | - | - | 2,316,831 | 2,336,496 | 2,330,459 | 6,037 |
| - | - | - | - | 1,844,795 | 1,929,795 | 1,935,276 | (5,481) |
| - | - | - | - | 987,737 | 1,007,737 | 1,008,327 | (590) |
| - | - | - | - | 328,603 | 355,603 | 347,427 | 8,176 |
| - | - | - | - | 1,515,854 | 1,515,854 | 1,492,129 | 23,725 |
| - | - | - | - | 10,397,311 | 10,702,918 | 10,694,157 | 8,761 |
| \$ 322,605 | \$ 403,908 | \$ 202,101 | \$ 201,807 | \$44,413,014 | \$45,783,897 | \$45,496,955 | \$ 286,942 |

(See independent auditor's report.)



Nonmajor Governmental Funds
Combining Statements



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

September 30, 2012

| Assets | <i>Special Revenue Funds</i> | <i>Debt Service Funds</i> | <i>Capital Project Funds</i> | <i>Permanent Fund</i> | <i>Total</i> |
|---|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------|----------------------|
| Cash and investments | \$ 24,744,078 | \$ 13,510,596 | \$ 5,240,380 | \$ 672,811 | \$ 44,167,865 |
| Property taxes receivable, net | 10,855,644 | - | - | - | 10,855,644 |
| Other receivables | 974,743 | - | 50,000 | - | 1,024,743 |
| Due from other governmental units and agencies | 2,798,382 | - | 884,242 | - | 3,682,624 |
| Notes receivable, net | 1,066,860 | - | - | - | 1,066,860 |
| Total assets | \$ 40,439,707 | \$ 13,510,596 | \$ 6,174,622 | \$ 672,811 | \$ 60,797,736 |
| Liabilities and fund balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 2,692,854 | \$ - | \$ 919,595 | \$ 1,234 | \$ 3,613,683 |
| Accrued payroll | 246,440 | - | 1,706 | - | 248,146 |
| Due to other funds | 211,813 | - | - | - | 211,813 |
| Deferred revenue | 10,969,753 | - | - | - | 10,969,753 |
| Contract retainage | 78,061 | - | 55,813 | - | 133,874 |
| Total liabilities | 14,198,921 | - | 977,114 | 1,234 | 15,177,269 |
| Fund balances | | | | | |
| Restricted for economic development | 1,066,860 | - | - | - | 1,066,860 |
| Restricted for capital improvements | - | - | 2,984,620 | - | 2,984,620 |
| Restricted for highways and streets | 7,831,203 | - | - | - | 7,831,203 |
| Restricted for public safety | 5,056,944 | - | - | - | 5,056,944 |
| Restricted for health and welfare | 172,920 | - | - | - | 172,920 |
| Restricted for judicial purposes | 564,434 | - | - | - | 564,434 |
| Restricted for specific purposes | 1,177,423 | - | - | - | 1,177,423 |
| Restricted for equipment replacement | 144,423 | - | - | - | 144,423 |
| Restricted for retirement | 2,130,060 | - | - | - | 2,130,060 |
| Restricted for debt service | - | 13,510,596 | - | - | 13,510,596 |
| Restricted for working cash | - | - | - | 671,577 | 671,577 |
| Unrestricted | | | | | |
| Assigned for capital projects | - | - | 2,212,888 | - | 2,212,888 |
| Assigned for highways and streets | 8,288,071 | - | - | - | 8,288,071 |
| Unassigned | (191,552) | - | - | - | (191,552) |
| Total fund balances | 26,240,786 | 13,510,596 | 5,197,508 | 671,577 | 45,620,467 |
| Total liabilities and fund balances | \$ 40,439,707 | \$ 13,510,596 | \$ 6,174,622 | \$ 672,811 | \$ 60,797,736 |

(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, 2012

| | <i>Special Revenue Funds</i> | <i>Debt Service Funds</i> | <i>Capital Project Funds</i> | <i>Permanent Fund</i> | <i>Totals</i> |
|---|--------------------------------------|-----------------------------------|--------------------------------------|---------------------------|----------------------|
| Revenues | | | | | |
| Taxes | \$ 10,666,285 | \$ - | \$ - | \$ - | \$ 10,666,285 |
| Intergovernmental | 12,264,820 | 1,421,000 | 50,000 | - | 13,735,820 |
| Charges for services | 9,073,370 | - | 3,354,480 | - | 12,427,850 |
| Investment income | 57,245 | 1,825 | - | - | 59,070 |
| Fines and forfeitures | - | 349,904 | - | - | 349,904 |
| Miscellaneous | 126,422 | - | 85,901 | - | 212,323 |
| Total revenues | 32,188,142 | 1,772,729 | 3,490,381 | - | 37,451,252 |
| Expenditures, current | | | | | |
| General government | 1,808,015 | - | 3,974,720 | - | 5,782,735 |
| Public safety | 7,289,945 | - | - | - | 7,289,945 |
| Highways and streets | 8,515,728 | - | - | - | 8,515,728 |
| Health and welfare | 1,540,737 | - | - | - | 1,540,737 |
| Judicial | 3,840,955 | - | - | - | 3,840,955 |
| Total expenditures, current | 22,995,380 | - | 3,974,720 | - | 26,970,100 |
| Debt service | | | | | |
| Principal | - | 9,125,000 | - | - | 9,125,000 |
| Interest and fiscal charges | - | 6,247,977 | - | - | 6,247,977 |
| Bond issuance costs | - | 346,996 | - | - | 346,996 |
| Capital outlay | 3,906,200 | - | 685,507 | - | 4,591,707 |
| Total expenditures | 26,901,580 | 15,719,973 | 4,660,227 | - | 47,281,780 |
| Excess of revenues over (under) expenditures | 5,286,562 | (13,947,244) | (1,169,846) | - | (9,830,528) |
| Other financing sources (uses) | | | | | |
| Transfers in | 1,124,286 | 13,505,465 | 119,000 | - | 14,748,751 |
| Transfers (out) | (5,402,173) | (321,618) | (275,656) | - | (5,999,447) |
| Issuance of bonds | - | - | 3,300,000 | - | 3,300,000 |
| Issuance of refunding bonds | - | 14,660,000 | - | - | 14,660,000 |
| Premium on issuance of bonds | - | 768,177 | 18,200 | - | 786,377 |
| Payment to refunding escrow agent | - | (15,279,265) | - | - | (15,279,265) |
| Total other financing sources (uses) | (4,277,887) | 13,332,759 | 3,161,544 | - | 12,216,416 |
| Net change in fund balance | 1,008,675 | (614,485) | 1,991,698 | - | 2,385,888 |
| Fund balance (deficit), as previously reported | 24,675,412 | 14,125,081 | 3,205,810 | 671,577 | 42,677,880 |
| Restatement | 556,699 | - | - | - | 556,699 |
| Fund balance (deficit), beginning of period | 25,232,111 | 14,125,081 | 3,205,810 | 671,577 | 43,234,579 |
| Fund balance, end of period | \$ 26,240,786 | \$ 13,510,596 | \$ 5,197,508 | \$ 671,577 | \$ 45,620,467 |

(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.

Special Revenue Funds (Continued)

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.

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.

Special Revenue Funds (Continued)

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.

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.

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

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, 2012

| Assets | <i>Document Storage Fee Fund</i> | <i>Treasurer's Delinquent Tax Fee Fund</i> | <i>Vital Records Fee Fund</i> | <i>Recorder's Document Fee Fund</i> |
|--|--|--|---------------------------------------|---|
| Cash and investments | \$ 403,920 | \$ 40,921 | \$ 133,985 | \$ 454,604 |
| Property taxes receivable | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - |
| Accrued interest on investments | - | - | - | - |
| Other receivables | 50,576 | - | - | - |
| Due from other governmental units and agencies | - | - | - | - |
| Due from other funds | - | - | - | - |
| Notes receivable, net | - | - | - | - |
| Total assets | \$ 454,496 | \$ 40,921 | \$ 133,985 | \$ 454,604 |
| Liabilities and fund balance (deficit) | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 107,285 | \$ - | \$ 715 | \$ 13,149 |
| Accrued payroll | 14,092 | 1,554 | - | 2,029 |
| Due to other funds | - | - | - | - |
| Deferred revenue | - | - | - | - |
| Contract retainage | - | - | - | - |
| Total liabilities | 121,377 | 1,554 | 715 | 15,178 |
| Fund balances | | | | |
| Restricted for economic development | - | - | - | - |
| Restricted for highways and streets | - | - | - | - |
| Restricted for public safety | - | - | - | - |
| Restricted for health and welfare | - | - | - | - |
| Restricted for judicial purposes | 333,119 | - | - | - |
| Restricted for specific purposes | - | - | 133,270 | 439,426 |
| Restricted for equipment replacement | - | 39,367 | - | - |
| Restricted for retirement | - | - | - | - |
| Unrestricted | - | - | - | - |
| Assigned for highways and streets | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances (deficit) | 333,119 | 39,367 | 133,270 | 439,426 |
| Total liabilities and fund balances (deficit) | \$ 454,496 | \$ 40,921 | \$ 133,985 | \$ 454,604 |

| <i>Court Automation Fee Fund</i> | <i>Court Security Fee Fund</i> | <i>Victim Impact Panel Fee Fund</i> | <i>Maintenance and Child Support Collection Fund</i> | <i>Children's Waiting Room Fund</i> | <i>Rental Housing Fee Fund</i> | <i>Drug Enforcement Fund</i> | <i>9-1-1 Operations Fund</i> |
|----------------------------------|--------------------------------|-------------------------------------|--|-------------------------------------|--------------------------------|------------------------------|------------------------------|
| \$ 51 | \$ - | \$ - | \$ - | \$ 156,721 | \$ - | \$ 840,588 | \$ 2,940,782 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 50,192 | 32,970 | - | - | 9,450 | - | - | 60,697 |
| - | - | - | - | - | - | - | 483,545 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| \$ 50,243 | \$ 32,970 | \$ - | \$ - | \$ 166,171 | \$ - | \$ 840,588 | \$ 3,485,024 |

| | | | | | | | |
|-------|--------|--------|--------|-----------|-----------|------|------------|
| \$ - | \$ - | \$ 600 | \$ - | \$ 11,210 | \$ 38,187 | \$ - | \$ 173,834 |
| 8,291 | - | - | 1,995 | - | - | - | - |
| - | 26,746 | 4,705 | 64,758 | - | 2,889 | - | - |
| - | - | - | - | - | - | - | 124,156 |
| - | - | - | - | - | - | - | - |
| 8,291 | 26,746 | 5,305 | 66,753 | 11,210 | 41,076 | - | 297,990 |

| | | | | | | | |
|--------|-------|---------|----------|---------|----------|---------|-----------|
| - | - | - | - | - | - | - | - |
| - | 6,224 | - | - | - | - | 840,588 | 3,187,034 |
| - | - | - | - | - | - | - | - |
| 41,952 | - | - | - | 154,961 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | (5,305) | (66,753) | - | (41,076) | - | - |
| 41,952 | 6,224 | (5,305) | (66,753) | 154,961 | (41,076) | 840,588 | 3,187,034 |

| | | | | | | | |
|------------------|------------------|-------------|-------------|-------------------|-------------|-------------------|---------------------|
| \$ 50,243 | \$ 32,970 | \$ - | \$ - | \$ 166,171 | \$ - | \$ 840,588 | \$ 3,485,024 |
|------------------|------------------|-------------|-------------|-------------------|-------------|-------------------|---------------------|

(Continued)

(This statement is continued on the following pages.)

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

September 30, 2012

| Assets | <i>Probation Services Fee Fund</i> | <i>Neutral Site Custody Exchange Fund</i> | <i>Coroner Fee Fund</i> | <i>County Detention Home Fund</i> |
|---|--|---|---------------------------------|---|
| Cash and cash equivalents | \$ 494,855 | \$ 27,742 | \$ 1,260 | \$ 499,213 |
| Property taxes receivable | - | - | - | 1,585,964 |
| Allowance for uncollectible taxes | - | - | - | (15,264) |
| Accrued interest on investments | - | - | - | - |
| Other receivables | 23,179 | 7,560 | - | 1,000 |
| Due from other governmental units and agencies | - | - | - | 289,430 |
| Due from other funds | - | - | - | - |
| Notes receivable, net | - | - | - | - |
| Total assets | \$ 518,034 | \$ 35,302 | \$ 1,260 | \$ 2,360,343 |
| Liabilities and fund balance (deficit) | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 21,692 | \$ 27,736 | \$ - | \$ 35,715 |
| Accrued payroll | - | - | - | 62,607 |
| Due to other funds | - | - | - | - |
| Deferred revenue | - | - | - | 1,800,554 |
| Contract retainage | - | - | - | - |
| Total liabilities | 21,692 | 27,736 | - | 1,898,876 |
| Fund balance | | | | |
| Restricted for economic development | - | - | - | - |
| Restricted for highways and streets | - | - | - | - |
| Restricted for public safety | 496,342 | - | 1,260 | 461,467 |
| Restricted for health and welfare | - | - | - | - |
| Restricted for judicial purposes | - | 7,566 | - | - |
| Restricted for general government | - | - | - | - |
| Restricted for equipment replacement | - | - | - | - |
| Restricted for retirement | - | - | - | - |
| Unrestricted | | | | |
| Assigned for highways and streets | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balance (deficit) | 496,342 | 7,566 | 1,260 | 461,467 |
| Total liabilities and fund balance (deficit) | \$ 518,034 | \$ 35,302 | \$ 1,260 | \$ 2,360,343 |

| <i>Geographic Information System Operations Fund</i> | <i>Geographic Information System Fund</i> | <i>Historical Museum Fund</i> | <i>Children's Advocacy Project Fund</i> | <i>County Bridge and Improvement Fund</i> | <i>Federal Matching Aid Fund</i> | <i>Motor Fuel Tax Fund</i> |
|--|---|-------------------------------|---|---|----------------------------------|----------------------------|
| \$ 230,624 | \$ 15,592 | \$ 94,294 | \$ 81,476 | \$ 919,100 | \$ 3,509,380 | \$ 3,084,431 |
| - | - | 73,587 | 171,238 | 379,945 | 2,074,650 | - |
| - | - | (700) | (1,650) | (3,670) | (20,040) | - |
| - | - | - | - | - | - | - |
| - | - | - | 2,175 | 349,000 | - | 2,941 |
| - | - | - | 36,486 | - | 79,574 | 1,688,871 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| \$ 230,624 | \$ 15,592 | \$ 167,181 | \$ 289,725 | \$ 1,644,375 | \$ 5,643,564 | \$ 4,776,243 |

| | | | | | | |
|---------------|----------|---------------|----------------|----------------|------------------|---------------|
| \$ 8,938 | \$ - | \$ 14,792 | \$ 954 | \$ 10,555 | \$ 1,438,574 | \$ 60,570 |
| 6,786 | - | 2,788 | 15,334 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 69,300 | 163,350 | 363,330 | 1,983,960 | - |
| - | - | - | - | 8,024 | 8,252 | 10,058 |
| 15,724 | - | 86,880 | 179,638 | 381,909 | 3,430,786 | 70,628 |

| | | | | | | |
|----------------|---------------|---------------|----------------|------------------|------------------|------------------|
| - | - | - | - | - | - | - |
| - | - | - | - | 1,262,466 | 2,212,778 | 3,825,590 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 214,900 | 15,592 | 80,301 | 110,087 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 880,025 |
| - | - | - | - | - | - | - |
| 214,900 | 15,592 | 80,301 | 110,087 | 1,262,466 | 2,212,778 | 4,705,615 |

| | | | | | | |
|-------------------|------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| \$ 230,624 | \$ 15,592 | \$ 167,181 | \$ 289,725 | \$ 1,644,375 | \$ 5,643,564 | \$ 4,776,243 |
|-------------------|------------------|-------------------|-------------------|---------------------|---------------------|---------------------|

(Continued)

(This statement is continued on the following pages.)

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

September 30, 2012

| Assets | <i>Toll Bridge Operations Fund</i> | <i>Veterans' Assistance Fund</i> | <i>Employer Social Security Fund</i> | <i>Sheriff's Department Grants Fund</i> |
|---|--|--|--|---|
| Cash and cash equivalents | \$ 105,056 | \$ 166,097 | \$ 2,012,645 | \$ - |
| Property taxes receivable | - | 285,761 | 3,507,190 | - |
| Allowance for uncollectible taxes | - | (2,750) | (33,910) | - |
| Accrued interest on investments | - | - | - | - |
| Other receivables | - | - | - | - |
| Due from other governmental units and agencies | - | - | 1,225 | 141,889 |
| Due from other funds | - | - | - | - |
| Notes receivable, net | - | - | - | - |
| Total assets | \$ 105,056 | \$ 449,108 | \$ 5,487,150 | \$ 141,889 |
| Liabilities and fund balance (deficit) | | | | |
| Liabilities | | | | |
| Accounts payable | \$ - | \$ 3,938 | \$ - | \$ 83,340 |
| Accrued payroll | - | - | - | 3,939 |
| Due to other funds | - | - | - | 16,113 |
| Deferred revenue | - | 272,250 | 3,357,090 | - |
| Contract retainage | - | - | - | - |
| Total liabilities | - | 276,188 | 3,357,090 | 103,392 |
| Fund balance | | | | |
| Restricted for economic development | - | - | - | - |
| Restricted for highways and streets | - | - | - | - |
| Restricted for public safety | - | - | - | 38,497 |
| Restricted for health and welfare | - | 172,920 | - | - |
| Restricted for judicial purposes | - | - | - | - |
| Restricted for general government | - | - | - | - |
| Restricted for equipment replacement | 105,056 | - | - | - |
| Restricted for retirement | - | - | 2,130,060 | - |
| Unrestricted | | | | |
| Assigned for highways and streets | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balance (deficit) | 105,056 | 172,920 | 2,130,060 | 38,497 |
| Total liabilities and fund balance (deficit) | \$ 105,056 | \$ 449,108 | \$ 5,487,150 | \$ 141,889 |

| <i>State's Attorney Grants Fund</i> | <i>Court Services Grants Fund</i> | <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> |
|---|---|--|--|---------------------------------|--|------------------------------------|----------------------|
| \$ 12,619 | \$ 21,695 | \$ 183,847 | \$ - | \$ 33,632 | \$ 6,115 | \$ 8,272,833 | \$ 24,744,078 |
| - | - | - | - | - | - | 2,883,139 | 10,961,474 |
| - | - | - | - | - | - | (27,846) | (105,830) |
| - | - | - | - | - | - | - | - |
| - | - | - | 258,714 | 19,845 | - | 106,444 | 974,743 |
| - | - | - | - | - | - | - | - |
| 3,333 | - | - | - | - | - | 74,029 | 2,798,382 |
| - | - | - | - | - | - | - | - |
| - | - | 1,066,860 | - | - | - | - | 1,066,860 |
| \$ 15,952 | \$ 21,695 | \$ 1,250,707 | \$ 258,714 | \$ 53,477 | \$ 6,115 | \$ 11,308,599 | \$ 40,439,707 |
| <hr/> | | | | | | | |
| \$ - | \$ 1,441 | \$ - | \$ 152,971 | \$ 30,170 | \$ - | \$ 456,488 | \$ 2,692,854 |
| 10,674 | - | - | 8,522 | 2,586 | - | 105,243 | 246,440 |
| - | - | - | 96,602 | - | - | - | 211,813 |
| - | - | - | 79,037 | - | - | 2,756,726 | 10,969,753 |
| - | - | - | - | - | - | 51,727 | 78,061 |
| 10,674 | 1,441 | - | 337,132 | 32,756 | - | 3,370,184 | 14,198,921 |
| <hr/> | | | | | | | |
| - | - | 1,066,860 | - | - | - | - | 1,066,860 |
| - | - | - | - | - | - | 530,369 | 7,831,203 |
| 5,278 | 20,254 | - | - | - | - | - | 5,056,944 |
| - | - | - | - | - | - | - | 172,920 |
| - | - | - | - | 20,721 | 6,115 | - | 564,434 |
| - | - | 183,847 | - | - | - | - | 1,177,423 |
| - | - | - | - | - | - | - | 144,423 |
| - | - | - | - | - | - | - | 2,130,060 |
| - | - | - | - | - | - | 7,408,046 | 8,288,071 |
| - | - | - | (78,418) | - | - | - | (191,552) |
| 5,278 | 20,254 | 1,250,707 | (78,418) | 20,721 | 6,115 | 7,938,415 | 26,240,786 |
| <hr/> | | | | | | | |
| \$ 15,952 | \$ 21,695 | \$ 1,250,707 | \$ 258,714 | \$ 53,477 | \$ 6,115 | \$ 11,308,599 | \$ 40,439,707 |

(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, 2012

| | <i>Document Storage Fee Fund</i> | <i>Treasurer's Delinquent Tax Fee Fund</i> | <i>Vital Records Fee Fund</i> | <i>Recorder's Document Fee Fund</i> |
|--|--|--|---------------------------------------|---|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Charges for services | 757,380 | 43,876 | 47,928 | 367,636 |
| Licenses and permits | - | - | - | - |
| Investment income | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | 757,380 | 43,876 | 47,928 | 367,636 |
| Expenditures, current | | | | |
| General government | - | 40,137 | 50,779 | 246,705 |
| Public safety | - | - | - | - |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Judicial | 670,664 | - | - | - |
| Total expenditures, current | 670,664 | 40,137 | 50,779 | 246,705 |
| Capital outlay | - | - | - | - |
| Total expenditures | 670,664 | 40,137 | 50,779 | 246,705 |
| Excess of revenues over (under) expenditures | 86,716 | 3,739 | (2,851) | 120,931 |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | - |
| Transfers (out) | (100,000) | - | - | - |
| Total other financing sources (uses) | (100,000) | - | - | - |
| Net change in fund balance | (13,284) | 3,739 | (2,851) | 120,931 |
| Fund balance (deficit), beginning of period, as previously reported | 346,403 | 35,628 | 136,121 | 318,495 |
| Restatement | - | - | - | - |
| Fund balance (deficit), beginning of period, as restated | 346,403 | 35,628 | 136,121 | 318,495 |
| Fund balance (deficit), end of period | \$ 333,119 | \$ 39,367 | \$ 133,270 | \$ 439,426 |

| <i>Court Automation Fee Fund</i> | <i>Court Security Fee Fund</i> | <i>Victim Impact Panel Fee Fund</i> | <i>Maintenance and Child Support Collection Fund</i> | <i>Children's Waiting Room Fund</i> | <i>Rental Housing Fee Fund</i> | <i>Drug Enforcement Fund</i> |
|--|--|---|--|---|--|--------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | 1,176,785 |
| 749,117 | 500,826 | 2,297 | 36,589 | 131,187 | 465,109 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | 212 |
| - | - | - | - | - | - | - |
| 749,117 | 500,826 | 2,297 | 36,589 | 131,187 | 465,109 | 1,176,997 |
| - | - | - | - | - | 464,796 | - |
| - | - | - | - | - | - | 623,354 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 296,319 | - | 6,000 | 77,276 | 128,757 | - | - |
| 296,319 | - | 6,000 | 77,276 | 128,757 | 464,796 | 623,354 |
| - | - | - | - | - | - | - |
| 296,319 | - | 6,000 | 77,276 | 128,757 | 464,796 | 623,354 |
| 452,798 | 500,826 | (3,703) | (40,687) | 2,430 | 313 | 553,643 |
| - | - | - | - | - | - | - |
| (417,000) | (506,543) | - | - | - | - | - |
| (417,000) | (506,543) | - | - | - | - | - |
| 35,798 | (5,717) | (3,703) | (40,687) | 2,430 | 313 | 553,643 |
| 6,154 | 11,941 | (1,602) | (26,066) | 152,531 | (41,389) | 286,945 |
| - | - | - | - | - | - | - |
| 6,154 | 11,941 | (1,602) | (26,066) | 152,531 | (41,389) | 286,945 |
| \$ 41,952 | \$ 6,224 | \$ (5,305) | \$ (66,753) | \$ 154,961 | \$ (41,076) | \$ 840,588 |

(This statement is continued on the following pages.)

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, 2012

| | <i>9-1-1 Operations Fund</i> | <i>Probation Services Fee Fund</i> | <i>Neutral Site Custody Exchange Fund</i> | <i>Coroner Fee Fund</i> |
|--|--------------------------------------|--|---|---------------------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Charges for services | 2,451,599 | 313,908 | 104,936 | 84,004 |
| Licenses and permits | - | - | - | - |
| Investment income | 1,065 | - | - | - |
| Other | - | - | - | - |
| Total revenues | 2,452,664 | 313,908 | 104,936 | 84,004 |
| Expenditures, current | | | | |
| General government | - | - | - | - |
| Public safety | 1,444,832 | 97,259 | 105,474 | 65,025 |
| Highways and streets | - | - | - | - |
| Health and welfare | - | - | - | - |
| Judicial | - | - | - | - |
| Total expenditures, current | 1,444,832 | 97,259 | 105,474 | 65,025 |
| Capital outlay | 606,503 | 31,792 | - | 19,851 |
| Total expenditures | 2,051,335 | 129,051 | 105,474 | 84,876 |
| Excess of revenues over (under) expenditures | 401,329 | 184,857 | (538) | (872) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | - |
| Transfers (out) | (500,000) | - | - | - |
| Total other financing sources (uses) | (500,000) | - | - | - |
| Net change in fund balance | (98,671) | 184,857 | (538) | (872) |
| Fund balance (deficit), beginning of period, as previously reported | 3,285,705 | 311,485 | 8,104 | 2,132 |
| Restatement | - | - | - | - |
| Fund balance (deficit), beginning of period, as restated | 3,285,705 | 311,485 | 8,104 | 2,132 |
| Fund balance (deficit), end of period | \$ 3,187,034 | \$ 496,342 | \$ 7,566 | \$ 1,260 |

| <i>County Detention Home Fund</i> | <i>Geographic Information System Operations Fund</i> | <i>Geographic Information System Fund</i> | <i>Historical Museum Fund</i> | <i>Children's Advocacy Project Fund</i> | <i>County Bridge and Improvement Fund</i> | <i>Federal Matching Aid Fund</i> | <i>Motor Fuel Tax Fund</i> |
|---|--|---|---------------------------------------|---|---|--|--|
| \$ 1,678,921 | \$ - | \$ - | \$ 101,089 | \$ 175,783 | \$ 364,782 | \$ 1,990,871 | \$ - |
| 950,529 | - | - | - | 310,762 | 558,347 | 374,874 | 4,857,893 |
| - | 264,440 | 448,331 | - | - | - | - | 271,596 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 7,514 |
| 1,259 | - | - | 12,141 | 99,082 | - | - | - |
| 2,630,709 | 264,440 | 448,331 | 113,230 | 585,627 | 923,129 | 2,365,745 | 5,137,003 |
| - | 382,289 | - | 144,864 | - | - | - | - |
| 2,538,833 | - | - | - | - | - | - | - |
| - | - | - | - | - | 130,962 | - | 3,432,829 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 475,840 | - | - | - |
| 2,538,833 | 382,289 | - | 144,864 | 475,840 | 130,962 | - | 3,432,829 |
| - | 46,489 | - | - | - | 97,509 | 1,028,464 | 543,210 |
| 2,538,833 | 428,778 | - | 144,864 | 475,840 | 228,471 | 1,028,464 | 3,976,039 |
| 91,876 | (164,338) | 448,331 | (31,634) | 109,787 | 694,658 | 1,337,281 | 1,160,964 |
| - | 94,665 | - | 50,000 | - | 34,432 | - | - |
| - | - | (438,665) | - | - | - | (1,358,000) | (1,358,000) |
| - | 94,665 | (438,665) | 50,000 | - | 34,432 | (1,358,000) | (1,358,000) |
| 91,876 | (69,673) | 9,666 | 18,366 | 109,787 | 729,090 | (20,719) | (197,036) |
| 369,591 | 284,573 | 5,926 | 61,935 | 300 | 533,376 | 2,233,497 | 5,820,657 |
| - | - | - | - | - | - | - | (918,006) |
| 369,591 | 284,573 | 5,926 | 61,935 | 300 | 533,376 | 2,233,497 | 4,902,651 |
| \$ 461,467 | \$ 214,900 | \$ 15,592 | \$ 80,301 | \$ 110,087 | \$ 1,262,466 | \$ 2,212,778 | \$ 4,705,615 |

(This statement is continued on the following pages.)

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, 2012

| | <i>Toll Bridge Operations Fund</i> | <i>Veterans' Assistance Fund</i> | <i>Employer Social Security Fund</i> | <i>Sheriff's Department Grants Fund</i> |
|--|--|--|--|---|
| Revenues | | | | |
| Taxes | \$ - | \$ 303,140 | \$ 3,274,116 | \$ - |
| Intergovernmental | - | - | 987,335 | 617,513 |
| Charges for services | 825,088 | - | - | - |
| Licenses and permits | - | - | - | - |
| Investment income | 61 | - | - | - |
| Other | - | - | 2,730 | 10,862 |
| Total revenues | 825,149 | 303,140 | 4,264,181 | 628,375 |
| Expenditures, current | | | | |
| General government | - | - | 478,445 | - |
| Public safety | - | - | 1,348,343 | 733,421 |
| Highways and streets | - | - | 260,970 | - |
| Health and welfare | - | 235,890 | 1,304,847 | - |
| Judicial | - | - | 956,889 | - |
| Total expenditures, current | - | 235,890 | 4,349,494 | 733,421 |
| Capital outlay | - | - | - | - |
| Total expenditures | - | 235,890 | 4,349,494 | 733,421 |
| Excess of revenues over (under) expenditures | 825,149 | 67,250 | (85,313) | (105,046) |
| Other financing sources (uses) | | | | |
| Transfers in | - | - | - | 90,000 |
| Transfers (out) | (723,965) | - | - | - |
| Total other financing sources (uses) | (723,965) | - | - | 90,000 |
| Net change in fund balance | 101,184 | 67,250 | (85,313) | (15,046) |
| Fund balance (deficit), beginning of period, as previously reported | 3,872 | 105,670 | 2,215,373 | 53,543 |
| Restatement | - | - | - | - |
| Fund balance (deficit), beginning of period, as restated | 3,872 | 105,670 | 2,215,373 | 53,543 |
| Fund balance (deficit), end of period | \$ 105,056 | \$ 172,920 | \$ 2,130,060 | \$ 38,497 |

| <i>State's Attorney Grants Fund</i> | <i>Court Services Grants Fund</i> | <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> |
|---|---|--|--|---------------------------------|--|------------------------------------|---------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,777,583 | \$ 10,666,285 |
| 151,225 | 14,409 | - | 834,373 | - | - | 1,430,775 | 12,264,820 |
| - | - | - | - | 277,106 | 7,048 | 923,369 | 9,073,370 |
| - | - | - | - | - | - | - | - |
| - | - | 43,834 | - | - | 2 | 4,557 | 57,245 |
| - | - | - | - | - | - | 348 | 126,422 |
| 151,225 | 14,409 | 43,834 | 834,373 | 277,106 | 7,050 | 5,136,632 | 32,188,142 |
| - | - | - | - | - | - | - | 1,808,015 |
| 316,577 | 16,827 | - | - | - | - | - | 7,289,945 |
| - | - | - | - | - | - | 4,690,967 | 8,515,728 |
| - | - | - | - | - | - | - | 1,540,737 |
| - | - | - | 938,541 | 280,935 | 9,734 | - | 3,840,955 |
| 316,577 | 16,827 | - | 938,541 | 280,935 | 9,734 | 4,690,967 | 22,995,380 |
| - | - | - | - | 461 | - | 1,531,921 | 3,906,200 |
| 316,577 | 16,827 | - | 938,541 | 281,396 | 9,734 | 6,222,888 | 26,901,580 |
| (165,352) | (2,418) | 43,834 | (104,168) | (4,290) | (2,684) | (1,086,256) | 5,286,562 |
| 162,000 | - | - | - | - | - | 693,189 | 1,124,286 |
| - | - | - | - | - | - | - | (5,402,173) |
| 162,000 | - | - | - | - | - | 693,189 | (4,277,887) |
| (3,352) | (2,418) | 43,834 | (104,168) | (4,290) | (2,684) | (393,067) | 1,008,675 |
| 8,630 | 22,672 | 1,206,873 | 25,750 | 25,011 | 8,799 | 6,856,777 | 24,675,412 |
| - | - | - | - | - | - | 1,474,705 | 556,699 |
| 8,630 | 22,672 | 1,206,873 | 25,750 | 25,011 | 8,799 | 8,331,482 | 25,232,111 |
| \$ 5,278 | \$ 20,254 | \$ 1,250,707 | \$ (78,418) | \$ 20,721 | \$ 6,115 | \$ 7,938,415 | \$ 26,240,786 |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 750,000 | \$ 757,380 | \$ 7,380 |
| Total revenues | 750,000 | 757,380 | 7,380 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 517,000 | 502,422 | (14,578) |
| Supplies and services | 250,000 | 168,242 | (81,758) |
| Total expenditures, current | 767,000 | 670,664 | (96,336) |
| Capital outlay | 50,000 | - | (50,000) |
| Total expenditures | 817,000 | 670,664 | (146,336) |
| Excess of revenues over expenditures | (67,000) | 86,716 | 153,716 |
| Other financing sources (uses) | | | |
| Transfers (out) | (100,000) | (100,000) | - |
| Total other financing sources (uses) | (100,000) | (100,000) | - |
| Net change in fund balance | \$ (167,000) | (13,284) | \$ 153,716 |
| Fund balance, beginning of period | | 346,403 | |
| Fund balance, end of period | | \$ 333,119 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-----------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 40,000 | \$ 43,876 | \$ 3,876 |
| Total revenues | 40,000 | 43,876 | 3,876 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 40,137 | 40,137 | - |
| Total expenditures, current | 40,137 | 40,137 | - |
| Net change in fund balance | \$ (137) | 3,739 | \$ 3,876 |
| Fund balance, beginning of period | | 35,628 | |
| Fund balance, end of period | | \$ 39,367 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 43,000 | \$ 47,928 | \$ 4,928 |
| Total revenues | 43,000 | 47,928 | 4,928 |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 52,200 | 50,779 | (1,421) |
| Total expenditures, current | 52,200 | 50,779 | (1,421) |
| Total expenditures | 52,200 | 50,779 | 1,421 |
| Net change in fund balance | <u>\$ (9,200)</u> | <u>(2,851)</u> | <u>\$ 6,349</u> |
| Fund balance, beginning of period | | 136,121 | |
| Fund balance, end of period | | <u>\$ 133,270</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 300,000 | \$ 367,636 | \$ 67,636 |
| Total revenues | 300,000 | 367,636 | 67,636 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 73,871 | 62,103 | (11,768) |
| Supplies and services | 204,500 | 184,602 | (19,898) |
| Total expenditures, current | 278,371 | 246,705 | (31,666) |
| Net change in fund balance | \$ 21,629 | 120,931 | \$ 99,302 |
| Fund balance, beginning of period | | 318,495 | |
| Fund balance, end of period | | \$ 439,426 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 710,000 | \$ 749,117 | \$ 39,117 |
| Total revenues | 710,000 | 749,117 | 39,117 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 292,345 | 296,319 | 3,974 |
| Total expenditures, current | 292,345 | 296,319 | 3,974 |
| Excess of revenues over (under) expenditures | 417,655 | 452,798 | 43,091 |
| Other financing sources (uses) | | | |
| Transfers (out) | (417,000) | (417,000) | - |
| Total other financing sources (uses) | (417,000) | (417,000) | - |
| Net change in fund balance | <u>\$ 655</u> | <u>35,798</u> | <u>\$ 43,091</u> |
| Fund balance, beginning of period | | <u>6,154</u> | |
| Fund balance, end of period | | <u>\$ 41,952</u> | |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 525,000 | \$ 500,826 | \$ (24,174) |
| Total revenues | 525,000 | 500,826 | (24,174) |
| Expenditures, current | | | |
| Public safety | | | |
| None | - | - | - |
| Excess of revenues over (under) expenditures | 525,000 | 500,826 | (24,174) |
| Other financing sources (uses) | | | |
| Transfers (out) | (525,000) | (506,543) | 18,457 |
| Total other financing sources (uses) | (525,000) | (506,543) | 18,457 |
| Net change in fund balance | <u>\$ -</u> | <u>(5,717)</u> | <u>\$ (5,717)</u> |
| Fund balance, beginning of period | | 11,941 | |
| Fund balance, end of period | | <u>\$ 6,224</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|--------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ - | \$ 2,297 | \$ 2,297 |
| Total revenues | - | 2,297 | 2,297 |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 8,000 | 6,000 | (2,000) |
| Total expenditures, current | 8,000 | 6,000 | (2,000) |
| Capital outlay | 2,000 | - | (2,000) |
| Total expenditures | 10,000 | 6,000 | 4,000 |
| Net change in fund balance | \$ (10,000) | (3,703) | \$ 6,297 |
| Fund deficit, beginning of period | | (1,602) | |
| Fund deficit, end of period | | \$ (5,305) | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-------------------|--------------------|--|
| Revenues | | | |
| Charges for services | \$ 70,000 | \$ 36,589 | \$ (33,411) |
| Total revenues | 70,000 | 36,589 | (33,411) |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 79,772 | 77,276 | (2,496) |
| Total expenditures, current | 79,772 | 77,276 | (2,496) |
| Net change in fund balance | \$ (9,772) | (40,687) | \$ (30,915) |
| Fund deficit, beginning of period | | (26,066) | |
| Fund deficit, end of period | | \$ (66,753) | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 125,000 | \$ 131,187 | \$ 6,187 |
| Total revenues | 125,000 | 131,187 | 6,187 |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 131,150 | 128,757 | (2,393) |
| Total expenditures, current | 131,150 | 128,757 | (2,393) |
| Capital outlay | 2,500 | - | (2,500) |
| Total expenditures | 133,650 | 128,757 | 4,893 |
| Net change in fund balance | <u>\$ (8,650)</u> | <u>2,430</u> | <u>\$ 11,080</u> |
| Fund balance, beginning of period | | 152,531 | |
| Fund balance, end of period | | <u>\$ 154,961</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|---------------------|--|
| Revenues | | | |
| Charges for services | \$ 2,187,000 | \$ 2,451,599 | \$ 264,599 |
| Investment income | 7,000 | 1,065 | (5,935) |
| Total revenues | 2,194,000 | 2,452,664 | 258,664 |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 1,473,050 | 1,444,832 | (28,218) |
| Total expenditures, current | 1,473,050 | 1,444,832 | (28,218) |
| Capital outlay | 635,000 | 606,503 | (28,497) |
| Total expenditures | 2,108,050 | 2,051,335 | (56,715) |
| Excess of revenues over (under) expenditures | 85,950 | 401,329 | 315,379 |
| Other financing sources (uses) | | | |
| Transfers (out) | (500,000) | (500,000) | - |
| Total other financing sources (uses) | (500,000) | (500,000) | - |
| Net change in fund balance | \$ (414,050) | (98,671) | \$ 315,379 |
| Fund balance, beginning of period | | 3,285,705 | |
| Fund balance, end of period | | \$ 3,187,034 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 250,000 | \$ 313,908 | \$ 63,908 |
| Total revenues | 250,000 | 313,908 | 63,908 |
| Expenditures, current | | | |
| Public safety | | | |
| Supplies and services | 157,000 | 97,259 | (59,741) |
| Total expenditures, current | 157,000 | 97,259 | (59,741) |
| Capital outlay | 40,000 | 31,792 | (8,208) |
| Total expenditures | 197,000 | 129,051 | (67,949) |
| Net change in fund balance | <u>\$ 53,000</u> | 184,857 | <u>\$ 131,857</u> |
| Fund balance, beginning of period | | 311,485 | |
| Fund balance, end of period | | <u>\$ 496,342</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|----------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 110,000 | \$ 104,936 | \$ (5,064) |
| Total revenues | 110,000 | 104,936 | (5,064) |
| Expenditures, current | | | |
| Public Safety | | | |
| Supplies and services | 110,000 | 105,474 | (4,526) |
| Total expenditures, current | 110,000 | 105,474 | (4,526) |
| Net change in fund balance | \$ - | (538) | \$ (538) |
| Fund balance, beginning of period | | 8,104 | |
| Fund balance, end of period | | \$ 7,566 | |

(See independent auditor's report.)

County of Winnebago, Illinois

Coroner Fee Fund

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 85,000 | \$ 84,004 | \$ (996) |
| Total revenues | 85,000 | 84,004 | (996) |
| Expenditures, current | | | |
| Public Safety | | | |
| Personnel | 20,000 | 20,000 | - |
| Supplies and services | 45,000 | 45,025 | 25 |
| Total expenditures, current | 65,000 | 65,025 | 25 |
| Capital outlay | 20,000 | 19,851 | (149) |
| Total expenditures | 85,000 | 84,876 | (124) |
| Net change in fund balance | \$ - | (872) | \$ (872) |
| Fund balance, beginning of period | | 2,132 | |
| Fund balance, end of period | | \$ 1,260 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 1,667,000 | \$ 1,678,921 | \$ 11,921 |
| Intergovernmental | 852,000 | 950,529 | 98,529 |
| Other | - | 1,259 | 1,259 |
| Total revenues | 2,519,000 | 2,630,709 | 111,709 |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 2,047,371 | 1,996,939 | (50,432) |
| Supplies and services | 583,945 | 541,894 | (42,051) |
| Total expenditures, current | 2,631,316 | 2,538,833 | (92,483) |
| Net change in fund balance | \$ (112,316) | 91,876 | \$ 204,192 |
| Fund balance, beginning of period | | 369,591 | |
| Fund balance, end of period | | \$ 461,467 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 252,000 | \$ 264,440 | \$ 12,440 |
| Total revenues | 252,000 | 264,440 | 12,440 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 248,189 | 247,128 | (1,061) |
| Supplies and services | 166,306 | 135,161 | (31,145) |
| Total expenditures, current | 414,495 | 382,289 | (32,206) |
| Capital outlay | 42,600 | 46,489 | 3,889 |
| Total expenditures | 457,095 | 428,778 | (28,317) |
| Excess of revenues over (under) expenditures | (205,095) | (164,338) | 40,757 |
| Other financing sources (uses) | | | |
| Transfers in | 96,000 | 94,665 | (1,335) |
| Total other financing sources (uses) | 96,000 | 94,665 | (1,335) |
| Net change in fund balance | <u>\$ (109,095)</u> | <u>(69,673)</u> | <u>\$ 39,422</u> |
| Fund balance, beginning of period | | 284,573 | |
| Fund balance, end of period | | <u>\$ 214,900</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|--------------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 394,000 | \$ 448,331 | \$ 54,331 |
| Total revenues | 394,000 | 448,331 | 54,331 |
| Expenditures, current | | | |
| General government | | | |
| None | - | - | - |
| Total expenditures | - | - | - |
| Excess of revenues over (under) expenditures | 394,000 | 448,331 | 54,331 |
| Other financing sources (uses) | | | |
| Transfers (out) | (408,000) | (438,665) | (30,665) |
| Total other financing sources (uses) | (408,000) | (438,665) | (30,665) |
| Net change in fund balance | <u>\$ (14,000)</u> | 9,666 | <u>\$ 23,666</u> |
| Fund balance, beginning of period | | 5,926 | |
| Fund balance, end of period | | <u>\$ 15,592</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 96,000 | \$ 101,089 | \$ 5,089 |
| Other | 9,000 | 12,141 | 3,141 |
| Total revenues | 105,000 | 113,230 | 8,230 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 83,079 | 81,669 | (1,410) |
| Supplies and services | 71,450 | 63,195 | (8,255) |
| Total expenditures, current | 154,529 | 144,864 | (9,665) |
| Capital outlay | - | - | - |
| Total expenditures | 154,529 | 144,864 | (9,665) |
| Excess of revenues over (under) expenditures | (49,529) | (31,634) | 17,895 |
| Other financing sources (uses) | | | |
| Transfers in | 50,000 | 50,000 | - |
| Total other financing sources (uses) | 50,000 | 50,000 | - |
| Net change in fund balance | \$ 471 | 18,366 | \$ 17,895 |
| Fund balance, beginning of period | | 61,935 | |
| Fund balance, end of period | | \$ 80,301 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-----------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 172,000 | \$ 175,783 | \$ 3,783 |
| Intergovernmental | 329,000 | 310,762 | (18,238) |
| Other | - | 99,082 | 99,082 |
| Total revenues | 501,000 | 585,627 | 84,627 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 394,277 | 396,253 | 1,976 |
| Supplies and services | 97,050 | 79,587 | (17,463) |
| Total expenditures, current | 491,327 | 475,840 | (15,487) |
| Total expenditures | 491,327 | 475,840 | (15,487) |
| Net change in fund balance | \$ 9,673 | 109,787 | \$ 100,114 |
| Fund balance, beginning of period | | 300 | |
| Fund balance, end of period | | \$ 110,087 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|--------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 360,000 | \$ 364,782 | \$ 4,782 |
| Intergovernmental | 613,000 | 558,347 | (54,653) |
| Total revenues | 973,000 | 923,129 | (49,871) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Supplies and services | 122,000 | 130,962 | 8,962 |
| Total expenditures, current | 122,000 | 130,962 | 8,962 |
| Capital outlay | 885,000 | 97,509 | (787,491) |
| Total expenditures | 1,007,000 | 228,471 | 778,529 |
| Excess of revenues over (under) expenditures | (34,000) | 694,658 | 728,658 |
| Other financing sources (uses) | | | |
| Transfers in | - | 34,432 | 34,432 |
| Total other financing sources (uses) | - | 34,432 | 34,432 |
| Net change in fund balance | \$ (34,000) | 729,090 | \$ 763,090 |
| Fund balance, beginning of period | | 533,376 | |
| Fund balance, end of period | | \$ 1,262,466 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 2,004,000 | \$ 1,990,871 | \$ (13,129) |
| Intergovernmental | 35,000 | 374,874 | 339,874 |
| Total revenues | 2,039,000 | 2,365,745 | 326,745 |
| Expenditures, current | | | |
| Highways and streets | | | |
| None | - | - | - |
| Total expenditures, current | - | - | - |
| Capital outlay | 1,440,500 | 1,028,464 | (412,036) |
| Total expenditures | 1,440,500 | 1,028,464 | (412,036) |
| Excess of revenues over (under) expenditures | 598,500 | 1,337,281 | 738,781 |
| Other financing sources (uses) | | | |
| Transfers (out) | (1,358,000) | (1,358,000) | - |
| Total other financing sources (uses) | (1,358,000) | (1,358,000) | - |
| Net change in fund balance | \$ (759,500) | (20,719) | \$ 738,781 |
| Fund balance, beginning of period | | 2,233,497 | |
| Fund balance, end of period | | \$ 2,212,778 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------------|---------------------|--|
| Revenues | | | |
| Intergovernmental | | | |
| Motor fuel tax allotments | \$ 4,440,000 | \$ 4,857,893 | \$ 417,893 |
| Charges for services | 2,103,000 | 271,596 | (1,831,404) |
| Investment income | 10,000 | 7,514 | (2,486) |
| Total revenues | 6,553,000 | 5,137,003 | (1,415,997) |
| Expenditures, current | | | |
| Highways and streets | | | |
| Personnel | 992,070 | 934,847 | (57,223) |
| Supplies and services | 2,718,000 | 2,497,982 | (220,018) |
| Total expenditures, current | 3,710,070 | 3,432,829 | (277,241) |
| Capital outlay | 3,207,000 | 543,210 | (2,663,790) |
| Total expenditures | 6,917,070 | 3,976,039 | (2,941,031) |
| Excess of revenues over (under) expenditures | (364,070) | 1,160,964 | 1,525,034 |
| Other financing sources (uses) | | | |
| Transfers (out) | (1,358,000) | (1,358,000) | - |
| Total other financing sources (uses) | (1,358,000) | (1,358,000) | - |
| Net change in fund balance | \$ (1,722,070) | (197,036) | \$ 1,525,034 |
| Fund balance, beginning of period | | | |
| as previously stated | | 5,820,657 | |
| Restatement | | (918,006) | |
| Fund balance, beginning of period, restated | | 4,902,651 | |
| Fund balance, end of period | | \$ 4,705,615 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|------------------|-------------------|--|
| Revenues | | | |
| Charges for services | \$ 750,000 | \$ 825,088 | \$ 75,088 |
| Investment income | - | 61 | 61 |
| Total revenues | 750,000 | 825,149 | 75,149 |
| Expenditures, current | | | |
| Highways and streets | | | |
| None | - | - | - |
| Total expenditures, current | - | - | - |
| Excess of revenues over expenditures | 750,000 | 825,149 | 75,149 |
| Other financing sources (uses) | | | |
| Transfers (out) | (750,000) | (723,965) | 26,035 |
| Total other financing sources, (uses) | (750,000) | (723,965) | 26,035 |
| Net change in fund balance | \$ - | 101,184 | \$ 101,184 |
| Fund balance, beginning of period | | 3,872 | |
| Fund balance, end of period | | \$ 105,056 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|------------------|-------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 300,000 | \$ 303,140 | \$ 3,140 |
| Total revenues | 300,000 | 303,140 | 3,140 |
| Expenditures, current | | | |
| Health and welfare | | | |
| Supplies and services | 277,990 | 235,890 | (42,100) |
| Total expenditures, current | 277,990 | 235,890 | (42,100) |
| Net change in fund balance | \$ 22,010 | 67,250 | \$ 45,240 |
| Fund balance, beginning of period | | 105,670 | |
| Fund balance, end of period | | \$ 172,920 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|---------------------|--|
| Revenues | | | |
| Property taxes, net | \$ 3,253,000 | \$ 3,274,116 | \$ 21,116 |
| Intergovernmental | 972,000 | 987,335 | 15,335 |
| Other | 6,000 | 2,730 | (3,270) |
| Total revenues | 4,231,000 | 4,264,181 | 33,181 |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 478,720 | 478,445 | (275) |
| Public safety | | | |
| Personnel | 1,349,120 | 1,348,343 | (777) |
| Highways and streets | | | |
| Personnel | 261,120 | 260,970 | (150) |
| Health and welfare | | | |
| Personnel | 1,305,600 | 1,304,847 | (753) |
| Judicial | | | |
| Personnel | 957,440 | 956,889 | (551) |
| Total expenditures, current | 4,352,000 | 4,349,494 | (2,506) |
| Net change in fund balance | \$ (121,000) | (85,313) | \$ 35,687 |
| Fund balance, beginning of period | | 2,215,373 | |
| Fund balance, end of period | | \$ 2,130,060 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-----------------|------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 624,000 | \$ 617,513 | \$ (6,487) |
| Other | - | 10,862 | 10,862 |
| Total revenues | 624,000 | 628,375 | 4,375 |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 90,000 | 113,099 | 23,099 |
| Supplies and services | 624,188 | 620,322 | (3,866) |
| Total expenditures, current | 714,188 | 733,421 | 19,233 |
| Total expenditures | 714,188 | 733,421 | 19,233 |
| Excess of revenue over (under) expenditures | (90,188) | (105,046) | (14,858) |
| Other financing sources (uses) | | | |
| Transfers in | 90,000 | 90,000 | - |
| Total other financing sources (uses) | 90,000 | 90,000 | - |
| Net change in fund balance | \$ (188) | (15,046) | \$ (14,858) |
| Fund balance, beginning of period | | 53,543 | |
| Fund balance, end of period | | \$ 38,497 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 159,000 | \$ 151,225 | \$ (7,775) |
| Total revenues | 159,000 | 151,225 | (7,775) |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | 321,143 | 316,577 | (4,566) |
| Total expenditures, current | 321,143 | 316,577 | (4,566) |
| Excess of revenues over (under) expenditures | (162,143) | (165,352) | (3,209) |
| Other financing sources (uses) | | | |
| Transfers in | 162,000 | 162,000 | - |
| Total other financing sources (uses) | 162,000 | 162,000 | - |
| Net change in fund balance | <u>\$ (143)</u> | <u>(3,352)</u> | <u>\$ (3,209)</u> |
| Fund balance, beginning of period | | <u>8,630</u> | |
| Fund balance, end of period | | <u>\$ 5,278</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------|------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 20,000 | \$ 14,409 | \$ (5,591) |
| Total revenues | 20,000 | 14,409 | (5,591) |
| Expenditures, current | | | |
| Public safety | | | |
| Personnel | - | - | - |
| Supplies and services | 19,500 | 16,827 | (2,673) |
| Total expenditures | 19,500 | 16,827 | (2,673) |
| Net change in fund balance | \$ 500 | (2,418) | \$ (2,918) |
| Fund balance, beginning of period | | 22,672 | |
| Fund balance, end of period | | \$ 20,254 | |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|--------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 774,000 | \$ 834,373 | \$ 60,373 |
| Total revenues | 774,000 | 834,373 | 60,373 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 220,958 | 148,711 | (72,247) |
| Supplies and services | 969,371 | 789,830 | (179,541) |
| Total expenditures, current | 1,190,329 | 938,541 | (251,788) |
| Total expenditures | 1,190,329 | 938,541 | (251,788) |
| Net change in fund balance | <u>\$ (416,329)</u> | <u>(104,168)</u> | <u>\$ 312,161</u> |
| Fund balance, beginning of period | | 25,750 | |
| Fund deficit, end of period | | <u>\$ (78,418)</u> | |

(See independent auditor's report.)

County of Winnebago, Illinois

Law Library Fund

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|--------------------|------------------|--|
| Revenues | | | |
| Charges for services | \$ 275,000 | \$ 277,106 | \$ 2,106 |
| Total revenues | 275,000 | 277,106 | 2,106 |
| Expenditures, current | | | |
| Judicial | | | |
| Personnel | 98,646 | 87,051 | (11,595) |
| Supplies and services | 189,371 | 193,884 | 4,513 |
| Total expenditures, current | 288,017 | 280,935 | (7,082) |
| Capital outlay | 4,500 | 461 | (4,039) |
| Total expenditures | 292,517 | 281,396 | (11,121) |
| Net change in fund balance | <u>\$ (17,517)</u> | <u>(4,290)</u> | <u>\$ 13,227</u> |
| Fund balance, beginning of period | | 25,011 | |
| Fund balance, end of period | | <u>\$ 20,721</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------|-----------------|--|
| Revenues | | | |
| Charges for services | \$ 8,000 | \$ 7,048 | \$ (952) |
| Investment income | - | 2 | 2 |
| Total revenues | 8,000 | 7,050 | (950) |
| Expenditures, current | | | |
| Judicial | | | |
| Supplies and services | 8,000 | 9,734 | 1,734 |
| Total expenditures, current | 8,000 | 9,734 | 1,734 |
| Net change in fund balance | \$ - | (2,684) | \$ (2,684) |
| Fund balance, beginning of period | | 8,799 | |
| Fund balance, end of period | | \$ 6,115 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------------|---------------------|--|
| Revenues | | | |
| Taxes | \$ 2,757,000 | \$ 2,777,583 | \$ 20,583 |
| Intergovernmental revenues | - | 1,430,775 | 1,430,775 |
| Charges for services | 3,340,000 | 923,369 | (2,416,631) |
| Investment income | - | 4,557 | 4,557 |
| Other | - | 348 | 348 |
| Total revenues | 6,097,000 | 5,136,632 | (960,368) |
| Expenditures, current | | | |
| Highway and streets | | | |
| Personnel | 2,521,593 | 2,436,726 | (84,867) |
| Supplies and services | 2,728,700 | 2,254,241 | (474,459) |
| Total expenditures, current | 5,250,293 | 4,690,967 | (559,326) |
| Capital outlay | 2,448,000 | 1,531,921 | (916,079) |
| Total expenditures | 7,698,293 | 6,222,888 | (1,475,405) |
| Excess of revenues over (under) expenditures | (1,601,293) | (1,086,256) | 515,037 |
| Other financing sources (uses) | | | |
| Transfers in | 500,000 | 693,189 | 193,189 |
| Total other financing sources (uses) | 500,000 | 693,189 | 193,189 |
| Net change in fund balance | \$ (1,101,293) | (393,067) | \$ 708,226 |
| Fund balance, beginning of period, as previously stated | | 6,856,777 | |
| Restatement | | 1,474,705 | |
| Fund balance, beginning of period, restated | | 8,331,482 | |
| Fund balance, end of period | | \$ 7,938,415 | |

(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.

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.

Debt Service Funds (Continued)

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.

Debt Service Funds (Continued)

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.

2012B General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012B issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2004B.

2012C General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012C issued for the purpose of currently refund a portion of the general obligation bonds series 2003D and refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2006C.

2012D General Obligation Refunding Bonds Fund - Used to account for expenditures related to the principal and interest payments on General Obligation Refunding Bonds, Series 2012D issued for the purpose of refunding in advance of their maturity a portion of the outstanding General Obligation Bonds, Series 2004A.

2012E Debt Certificate Fund - Used to account for expenditures related to the principal, interest, and administrative payment for the 2012E Debt Certificates issued in 2012.





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

September 30, 2012

| | 1999A Motor Fuel Tax Bond Fund | 1999B Federal Matching Aid Bond Fund | Geographic Information System Bond Fund | 2002 Alternate Revenue Bond Fund | 2003A Public Safety Sales Tax Bond Fund | 2003 B General Obligation Refunding Bond Fund | 2003D State Income Tax Bond Fund | 2004A Federal Aid Matching Tax Bond Fund | 2004B Motor Fuel Tax Bond Fund |
|---|---|--|--|---|---|---|--|--|--|
| Assets | | | | | | | | | |
| Cash and cash equivalents | \$ 387,182 | \$ 390,617 | \$ - | \$ 199,892 | \$ - | \$ 621,806 | \$ - | \$ 305,904 | \$ 299,066 |
| Total assets | \$ 387,182 | \$ 390,617 | \$ - | \$ 199,892 | \$ - | \$ 621,806 | \$ - | \$ 305,904 | \$ 299,066 |
| Liabilities and fund balance | | | | | | | | | |
| Liabilities | | | | | | | | | |
| None | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total liabilities | - | - | - | - | - | - | - | - | - |
| Fund balance | | | | | | | | | |
| Restricted for debt service | 387,182 | 390,617 | - | 199,892 | - | 621,806 | - | 305,904 | 299,066 |
| Total fund balance | 387,182 | 390,617 | - | 199,892 | - | 621,806 | - | 305,904 | 299,066 |
| Total liabilities and fund balance | \$ 387,182 | \$ 390,617 | \$ - | \$ 199,892 | \$ - | \$ 621,806 | \$ - | \$ 305,904 | \$ 299,066 |

| <i>2004D Landline Surcharge Bond Fund</i> | <i>2005A 1% Public Safety Sales Tax Bond Fund</i> | <i>2005C Capital Improvements Bond Fund</i> | <i>2006A Public Safety Sales Tax Bond Fund</i> | <i>2006B Federal Aid Matching Tax Bond Fund</i> | <i>2006B Motor Fuel Tax Bond Fund</i> | <i>2007A Federal Aid Matching Bond Fund</i> | <i>2007B Motor Fuel Tax Bond Fund</i> | <i>2006D Debt Certificates Bond Fund</i> | <i>2006E Refunding Alternate Revenue Bond Fund</i> | <i>Court and Case Management Debt Service Fund</i> |
|---|---|---|--|---|---|---|---|--|--|--|
| \$ 461,355 | \$ 2,875,015 | \$ 213,507 | \$ 3,215,725 | \$ 311,576 | \$ 314,410 | \$ 333,438 | \$ 331,942 | \$ 12,997 | \$ 522,535 | \$ 541,722 |
| \$ 461,355 | \$ 2,875,015 | \$ 213,507 | \$ 3,215,725 | \$ 311,576 | \$ 314,410 | \$ 333,438 | \$ 331,942 | \$ 12,997 | \$ 522,535 | \$ 541,722 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - | - |
| 461,355 | 2,875,015 | 213,507 | 3,215,725 | 311,576 | 314,410 | 333,438 | 331,942 | 12,997 | 522,535 | 541,722 |
| 461,355 | 2,875,015 | 213,507 | 3,215,725 | 311,576 | 314,410 | 333,438 | 331,942 | 12,997 | 522,535 | 541,722 |
| \$ 461,355 | \$ 2,875,015 | \$ 213,507 | \$ 3,215,725 | \$ 311,576 | \$ 314,410 | \$ 333,438 | \$ 331,942 | \$ 12,997 | \$ 522,535 | \$ 541,722 |

(Continued)

(This statement is continued on the following page.)

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

September 30, 2012

| Assets | <i>2008A Debt Certificates</i> | <i>2010A Tort Bond Fund</i> | <i>2010 Debt Certificate Fund</i> | <i>2011B General Obligation Refunding Bonds Fund</i> | <i>2012B General Obligation Refunding Bonds Fund</i> | <i>2012C General Obligation Refunding Bonds Fund</i> | <i>2012D General Obligation Refunding Bonds Fund</i> | <i>2012E Debt Certificate Fund</i> | <i>Totals</i> | |
|---|--|---|---|--|--|--|--|--|----------------------|--|
| Cash and cash equivalents | \$ 1,686 | \$ 748,209 | \$ 307,535 | \$ 823,844 | \$ 2,193 | \$ 190,815 | \$ 1,315 | \$ 96,310 | \$ 13,510,596 | |
| Total assets | \$ 1,686 | \$ 748,209 | \$ 307,535 | \$ 823,844 | \$ 2,193 | \$ 190,815 | \$ 1,315 | \$ 96,310 | \$ 13,510,596 | |
| Liabilities and fund balance | | | | | | | | | | |
| Liabilities | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Total liabilities | - | - | - | - | - | - | - | - | - | |
| Fund balance | | | | | | | | | | |
| Restricted for debt service | 1,686 | 748,209 | 307,535 | 823,844 | 2,193 | 190,815 | 1,315 | 96,310 | 13,510,596 | |
| Total fund balance | 1,686 | 748,209 | 307,535 | 823,844 | 2,193 | 190,815 | 1,315 | 96,310 | 13,510,596 | |
| Total liabilities and fund balance | \$ 1,686 | \$ 748,209 | \$ 307,535 | \$ 823,844 | \$ 2,193 | \$ 190,815 | \$ 1,315 | \$ 96,310 | \$ 13,510,596 | |

(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, 2012

| | 1999A | 1999B | Geographic | 2002 | 2003A | 2003B | 2003D |
|---|-------------------|-------------------|------------------|-------------------|--------------------|-------------------|------------------|
| | Motor | Federal | Information | Alternate | Public Safety | General | State |
| | Fuel Tax | Matching | System | Revenue | Sales Tax | Obligation | Income |
| | Bond Fund | Bond Fund | Bond Fund | Bond Fund | Bond Fund | Bond Fund | Bond Fund |
| Revenues | | | | | | | |
| Investment income | \$ 128 | \$ 132 | \$ - | \$ - | \$ 180 | \$ 1,098 | \$ - |
| Fines and forfeitures | - | - | - | - | - | - | - |
| Intergovernmental revenues | - | - | - | 201,000 | - | - | 201,000 |
| Total revenues | 128 | 132 | - | 201,000 | 180 | 1,098 | 201,000 |
| Expenditures, debt service | | | | | | | |
| Bond principal | 210,000 | 210,000 | 95,000 | 305,000 | 1,000,000 | 520,000 | 165,000 |
| Interest | 23,363 | 23,363 | 2,138 | 600 | 20,000 | 24,210 | 18,998 |
| Bond issuance costs | - | - | - | - | - | - | - |
| Total expenditures, debt service | 233,363 | 233,363 | 97,138 | 305,600 | 1,020,000 | 544,210 | 183,998 |
| Excess of revenues over (under) expenditures | (233,235) | (233,231) | (97,138) | (104,600) | (1,019,820) | (543,112) | 17,002 |
| Other financing sources (uses) | | | | | | | |
| Transfers in | 239,000 | 239,000 | - | - | - | - | - |
| Transfers (out) | - | - | (3,153) | - | (130,872) | - | (187,593) |
| Issuance of refunding bonds | - | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - | - | (15,058) |
| Total other financing sources (uses) | 239,000 | 239,000 | (3,153) | - | (130,872) | - | (202,651) |
| Net change in fund balance | 5,765 | 5,769 | (100,291) | (104,600) | (1,150,692) | (543,112) | (185,649) |
| Fund balance, beginning of period, as restated | 381,417 | 384,848 | 100,291 | 304,492 | 1,150,692 | 1,164,918 | 185,649 |
| Fund balance, end of period | \$ 387,182 | \$ 390,617 | \$ - | \$ 199,892 | \$ - | \$ 621,806 | \$ - |

| <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>2007B</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>Motor Fuel</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</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>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> | <i>Fund</i> |
| \$ - | \$ - | \$ - | \$ 162 | \$ - | \$ 125 | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 286,000 | - | - | - | - | - |
| - | - | - | 162 | 286,000 | 125 | - | - | - | - |
| 182,500 | 182,500 | 345,000 | 1,285,000 | 155,000 | 2,500,000 | 170,000 | 170,000 | 237,500 | 237,500 |
| 95,996 | 95,996 | 79,594 | 1,453,850 | 73,125 | 1,532,631 | 187,666 | 187,665 | 146,688 | 146,686 |
| - | - | - | - | - | - | - | - | - | - |
| 278,496 | 278,496 | 424,594 | 2,738,850 | 228,125 | 4,032,631 | 357,666 | 357,665 | 384,188 | 384,186 |
| (278,496) | (278,496) | (424,594) | (2,738,688) | 57,875 | (4,032,506) | (357,666) | (357,665) | (384,188) | (384,186) |
| 370,000 | 370,000 | 500,000 | 3,007,000 | - | 3,511,000 | 362,000 | 362,000 | 387,000 | 387,000 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| (85,083) | (85,083) | (60,325) | - | (55,575) | - | - | - | - | - |
| 284,917 | 284,917 | 439,675 | 3,007,000 | (55,575) | 3,511,000 | 362,000 | 362,000 | 387,000 | 387,000 |
| 6,421 | 6,421 | 15,081 | 268,312 | 2,300 | (521,506) | 4,334 | 4,335 | 2,812 | 2,814 |
| 299,483 | 292,645 | 446,274 | 2,606,703 | 211,207 | 3,737,231 | 307,242 | 310,075 | 330,626 | 329,128 |
| \$ 305,904 | \$ 299,066 | \$ 461,355 | \$ 2,875,015 | \$ 213,507 | \$ 3,215,725 | \$ 311,576 | \$ 314,410 | \$ 333,438 | \$ 331,942 |

(This statement is continued on the following page.)

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, 2012

| | <i>2006D Debt Certificates Bond Fund</i> | <i>2006E Refunding Alternate Revenue Bond Fund</i> | <i>Court and Case Management Debt Service Fund</i> | <i>2008A Debt Certificates</i> | <i>2010A Tort Bond Fund</i> | <i>2010 Debt Certificate Fund</i> |
|---|--|--|--|--|---|---|
| Revenues | | | | | | |
| Investment income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fines and forfeitures | - | - | 141,000 | 142,000 | - | 66,904 |
| Intergovernmental revenues | 733,000 | - | - | - | - | - |
| Total revenues | 733,000 | - | 141,000 | 142,000 | - | 66,904 |
| Expenditures, debt service | | | | | | |
| Bond principal | 390,000 | 55,000 | 455,000 | 50,000 | - | 140,000 |
| Interest | 343,361 | 792,221 | 139,878 | 91,170 | 478,074 | 148,676 |
| Bond issuance costs | - | - | - | - | - | - |
| Total expenditures | 733,361 | 847,221 | 594,878 | 141,170 | 478,074 | 288,676 |
| Excess of revenues over (under) expenditures | (361) | (847,221) | (453,878) | 830 | (478,074) | (221,772) |
| Other financing sources (uses) | | | | | | |
| Transfers in | - | 851,000 | 467,000 | - | 978,000 | 257,000 |
| Transfers out | - | - | - | - | - | - |
| Issuance of refunding bonds | - | - | - | - | - | - |
| Premium on bonds issued | - | - | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - | - |
| Total other financing sources (uses) | - | 851,000 | 467,000 | - | 978,000 | 257,000 |
| Net change in fund balance | (361) | 3,779 | 13,122 | 830 | 499,926 | 35,228 |
| Fund balance, beginning of period, as restated | 13,358 | 518,756 | 528,600 | 856 | 248,283 | 272,307 |
| Fund balance, end of period | \$ 12,997 | \$ 522,535 | \$ 541,722 | \$ 1,686 | \$ 748,209 | \$ 307,535 |

| <i>2011B</i> | <i>2012B</i> | <i>2012C</i> | <i>2012D</i> | <i>2012E</i> | |
|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| <i>General</i> | <i>General</i> | <i>General</i> | <i>General</i> | <i>Debt</i> | |
| <i>Obligation</i> | <i>Obligation</i> | <i>Obligation</i> | <i>Obligation</i> | <i>Refunding</i> | |
| <i>Refunding</i> | <i>Refunding</i> | <i>Refunding</i> | <i>Refunding</i> | <i>Certificate</i> | |
| <i>Bonds Fund</i> | <i>Bonds Fund</i> | <i>Bonds Fund</i> | <i>Bonds Fund</i> | <i>Fund</i> | <i>Totals</i> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,825 |
| - | - | - | - | - | 349,904 |
| - | - | - | - | - | 1,421,000 |
| - | - | - | - | - | 1,772,729 |
| - | - | - | - | - | - |
| 65,000 | - | - | - | - | 9,125,000 |
| 142,028 | - | - | - | - | 6,247,977 |
| - | 77,999 | 107,588 | 161,409 | - | 346,996 |
| 207,028 | 77,999 | 107,588 | 161,409 | - | 15,719,973 |
| (207,028) | (77,999) | (107,588) | (161,409) | - | (13,947,244) |
| 1,030,872 | - | 187,593 | - | - | 13,505,465 |
| - | - | - | - | - | (321,618) |
| - | 2,975,000 | 3,285,000 | 8,400,000 | - | 14,660,000 |
| - | 202,791 | 163,705 | 305,371 | 96,310 | 768,177 |
| - | (3,097,599) | (3,337,895) | (8,542,647) | - | (15,279,265) |
| 1,030,872 | 80,192 | 298,403 | 162,724 | 96,310 | 13,332,759 |
| 823,844 | 2,193 | 190,815 | 1,315 | 96,310 | (614,485) |
| - | - | - | - | - | 14,125,081 |
| \$ 823,844 | \$ 2,193 | \$ 190,815 | \$ 1,315 | \$ 96,310 | \$ 13,510,596 |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ 128 | \$ 128 |
| Total revenues | - | 128 | 128 |
| Expenditures, debt service | | | |
| Bond principal | 210,000 | 210,000 | - |
| Interest and fiscal charges | 23,363 | 23,363 | - |
| Total expenditures, debt service | 233,363 | 233,363 | - |
| Excess of revenues over (under) expenditures | (233,363) | (233,235) | 128 |
| Other financing sources (uses) | | | |
| Transfers in | 239,000 | 239,000 | - |
| Total other financing sources (uses) | 239,000 | 239,000 | - |
| Net change in fund balance | <u>\$ 5,637</u> | <u>5,765</u> | <u>\$ 128</u> |
| Fund balance, beginning of period | | <u>381,417</u> | |
| Fund balance, end of period | | <u>\$ 387,182</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ 132 | \$ 132 |
| Total revenues | - | 132 | 132 |
| Expenditures, debt service | | | |
| Bond principal | 210,000 | 210,000 | - |
| Interest and fiscal charges | 23,363 | 23,363 | - |
| Total expenditures, debt service | 233,363 | 233,363 | - |
| Excess of revenues over (under) expenditures | (233,363) | (233,231) | 132 |
| Other financing sources (uses) | | | |
| Transfers in | 239,000 | 239,000 | - |
| Total other financing sources (uses) | 239,000 | 239,000 | - |
| Net change in fund balance | <u>\$ 5,637</u> | <u>5,769</u> | <u>\$ 132</u> |
| Fund balance, beginning of period | | <u>384,848</u> | |
| Fund balance, end of period | | <u>\$ 390,617</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|--------------------|------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 95,000 | 95,000 | - |
| Interest and fiscal charges | 2,738 | 2,138 | (600) |
| Total expenditures, debt service | 97,738 | 97,138 | (600) |
| Excess of revenues over (under) expenditures | (97,738) | (97,138) | 600 |
| Other financing sources (uses) | | | |
| Transfers (out) | - | (3,153) | (3,153) |
| Total other financing sources (uses) | - | (3,153) | (3,153) |
| Net change in fund balance | <u>\$ (97,738)</u> | <u>(100,291)</u> | <u>\$ (2,553)</u> |
| Fund balance, beginning of period | | 100,291 | |
| Fund balance, end of period | | <u>\$ -</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|-------------------|--|
| Revenues | | | |
| Intergovernmental revenues | \$ 200,000 | \$ 201,000 | \$ 1,000 |
| Investment income | 1,000 | - | (1,000) |
| Total revenues | 201,000 | 201,000 | - |
| Expenditures, debt service | | | |
| Bond principal | 305,000 | 305,000 | - |
| Interest and fiscal charges | 600 | 600 | - |
| Total expenditures, debt service | 305,600 | 305,600 | - |
| Net change in fund balance | \$ (104,600) | (104,600) | \$ - |
| Fund balance, beginning of period | | 304,492 | |
| Fund balance, end of period | | \$ 199,892 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|----------------------|--------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ 180 | \$ 180 |
| Total revenues | - | 180 | 180 |
| Expenditures, debt service | | | |
| Bond principal | 1,065,000 | 1,000,000 | (65,000) |
| Interest and fiscal charges | 78,600 | 20,000 | (58,600) |
| Total expenditures, debt service | 1,143,600 | 1,020,000 | (123,600) |
| Excess of revenues over (under) expenditures | (1,143,600) | (1,019,820) | 123,780 |
| Other financing sources (uses) | | | |
| Transfers (out) | - | (130,872) | (130,872) |
| Total other financing sources (uses) | - | (130,872) | (130,872) |
| Net change in fund balance | <u>\$(1,143,600)</u> | <u>(1,150,692)</u> | <u>\$ (7,092)</u> |
| Fund balance, beginning of period | | <u>1,150,692</u> | |
| Fund balance, end of period | | <u>\$ -</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ 1,098 | \$ 1,098 |
| Total revenues | - | 1,098 | 1,098 |
| Expenditures, debt service | | | |
| Bond principal | 520,000 | 520,000 | - |
| Interest and fiscal charges | 24,210 | 24,210 | - |
| Total expenditures, debt services | 544,210 | 544,210 | - |
| Excess of revenues over (under) expenditures | (544,210) | (543,112) | 1,098 |
| Other financing sources (uses) | | | |
| Transfers in | 250,000 | - | (250,000) |
| Transfers (out) | (189,000) | - | 189,000 |
| Total other financing sources (uses) | 61,000 | - | (61,000) |
| Net change in fund balance | \$ (483,210) | (543,112) | \$ (59,902) |
| Fund balance, beginning of period | | 1,164,918 | |
| Fund balance, end of period | | \$ 621,806 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|------------------|--|
| Revenues | | | |
| Intergovernmental revenues | \$ 201,000 | \$ 201,000 | \$ - |
| Total revenues | 201,000 | 201,000 | - |
| Expenditures, debt service | | | |
| Bond principal | 165,000 | 165,000 | - |
| Interest and fiscal charges | 34,057 | 18,998 | (15,059) |
| Total expenditures, debt service | 199,057 | 183,998 | (15,059) |
| Excess of revenues over (under) expenditures | 1,943 | 17,002 | 15,059 |
| Other financing sources (uses) | | | |
| Transfers to other funds | - | (187,593) | (187,593) |
| Payment to refunded bond escrow agent | - | (15,058) | (15,058) |
| Total other financing sources | - | (202,651) | (202,651) |
| Net change in fund balance | <u>\$ 1,943</u> | <u>(185,649)</u> | <u>\$ (187,592)</u> |
| Fund balance, beginning of period | | <u>185,649</u> | |
| Fund balance, end of period | | <u>\$ -</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 182,500 | 182,500 | - |
| Interest and fiscal charges | 181,079 | 95,996 | (85,083) |
| Total expenditures, debt service | 363,579 | 278,496 | (85,083) |
| Excess of revenues over (under) expenditures | (363,579) | (278,496) | 85,083 |
| Other financing sources (uses) | | | |
| Transfers in | 370,000 | 370,000 | - |
| Payment to refunded bond escrow agent | - | (85,083) | (85,083) |
| Total other financing sources (uses) | 370,000 | 284,917 | (85,083) |
| Net change in fund balance | <u>\$ 6,421</u> | <u>6,421</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | <u>299,483</u> | |
| Fund balance, end of period | | <u>\$ 305,904</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 182,500 | 182,500 | - |
| Interest and fiscal charges | 181,079 | 95,996 | (85,083) |
| Total expenditures, debt service | 363,579 | 278,496 | (85,083) |
| Excess of revenues over (under) expenditures | (363,579) | (278,496) | 85,083 |
| Other financing sources (uses) | | | |
| Transfers in | 370,000 | 370,000 | - |
| Payment to refunded bond escrow agent | - | (85,083) | (85,083) |
| Total other financing sources (uses) | 370,000 | 284,917 | (85,083) |
| Net change in fund balance | <u>\$ 6,421</u> | <u>6,421</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | <u>292,645</u> | |
| Fund balance, end of period | | <u>\$ 299,066</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|------------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 345,000 | 345,000 | - |
| Interest and fiscal charges | 140,519 | 79,594 | (60,925) |
| Total expenditures, debt service | 485,519 | 424,594 | (60,925) |
| Excess of revenues over (under) expenditures | (485,519) | (424,594) | (60,925) |
| Other financing sources (uses) | | | |
| Transfers in | 500,000 | 500,000 | - |
| Payment to refunded bond escrow agent | - | (60,325) | 60,325 |
| Total other financing sources (uses) | 500,000 | 439,675 | 60,325 |
| Net change in fund balance | <u>\$ 14,481</u> | <u>15,081</u> | <u>\$ (600)</u> |
| Fund balance, beginning of period | | <u>446,274</u> | |
| Fund balance, end of period | | <u>\$ 461,355</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|--------------------|---------------------|--|
| Revenues | | | |
| Investment income | \$ 6,000 | \$ 162 | \$ (5,838) |
| Total revenues | 6,000 | 162 | (5,838) |
| Expenditures, debt service | | | |
| Bond principal | 1,285,000 | 1,285,000 | - |
| Interest and fiscal charges | 1,453,850 | 1,453,850 | - |
| Total expenditures, debt service | 2,738,850 | 2,738,850 | - |
| Excess of revenues over (under) expenditures | (2,732,850) | (2,738,688) | (5,838) |
| Other financing sources (uses) | | | |
| Transfers in | 3,007,000 | 3,007,000 | - |
| Total other financing sources (uses) | 3,007,000 | 3,007,000 | - |
| Net change in fund balance | \$ 274,150 | 268,312 | \$ (5,838) |
| Fund balance, beginning of period | | 2,606,703 | |
| Fund balance, end of period | | \$ 2,875,015 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| Intergovernmental revenues | \$ 286,000 | \$ 286,000 | \$ - |
| Total revenues | 286,000 | 286,000 | - |
| Expenditures, debt service | | | |
| Bond principal | 155,000 | 155,000 | - |
| Interest and fiscal charges | 128,925 | 73,125 | (55,800) |
| Total expenditures, debt service | 283,925 | 228,125 | (55,800) |
| Excess of revenues over (under) expenditures | 2,075 | 57,875 | (55,800) |
| Other financing sources (uses) | | | |
| Payment to refunded bond escrow agent | - | (55,575) | 55,575 |
| Total other financing sources (uses) | - | (55,575) | 55,575 |
| Net change in fund balance | <u>\$ 2,075</u> | <u>2,300</u> | <u>\$ (225)</u> |
| Fund balance, beginning of period | | <u>211,207</u> | |
| Fund balance, end of period | | <u>\$ 213,507</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|---------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ 125 | \$ 125 |
| Total revenues | - | 125 | 125 |
| Expenditures, debt service | | | |
| Bond principal | 2,500,000 | 2,500,000 | - |
| Interest and fiscal charges | 1,532,631 | 1,532,631 | - |
| Total expenditures, debt service | 4,032,631 | 4,032,631 | - |
| Excess of revenues over (under) expenditures | (4,032,631) | (4,032,506) | 125 |
| Other financing sources (uses) | | | |
| Transfers in | 3,511,000 | 3,511,000 | - |
| Total other financing sources (uses) | 3,511,000 | 3,511,000 | - |
| Net change in fund balance | \$ (521,631) | (521,506) | \$ 125 |
| Fund balance, beginning of period | | 3,737,231 | |
| Fund balance, end of period | | \$ 3,215,725 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 170,000 | 170,000 | - |
| Interest and fiscal charges | 187,666 | 187,666 | - |
| Total expenditures, debt service | 357,666 | 357,666 | - |
| Excess of revenues over (under) expenditures | (357,666) | (357,666) | - |
| Other financing sources (uses) | | | |
| Transfers in | 362,000 | 362,000 | - |
| Total other financing sources (uses) | 362,000 | 362,000 | - |
| Net change in fund balance | <u>\$ 4,334</u> | <u>4,334</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | <u>307,242</u> | |
| Fund balance, end of period | | <u>\$ 311,576</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 170,000 | 170,000 | - |
| Interest and fiscal charges | 187,665 | 187,665 | - |
| Total expenditures, debt service | 357,665 | 357,665 | - |
| Excess of revenues over (under) expenditures | (357,665) | (357,665) | - |
| Other financing sources (uses) | | | |
| Transfers in | 362,000 | 362,000 | - |
| Total other financing sources (uses) | 362,000 | 362,000 | - |
| Net change in fund balance | <u>\$ 4,335</u> | <u>4,335</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | <u>310,075</u> | |
| Fund balance, end of period | | <u>\$ 314,410</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 237,500 | 237,500 | - |
| Interest and fiscal charges | 146,688 | 146,688 | - |
| Total expenditures, debt service | 384,188 | 384,188 | - |
| Excess of revenues over (under) expenditures | (384,188) | (384,188) | - |
| Other financing sources (uses) | | | |
| Transfers in | 387,000 | 387,000 | - |
| Transfer (out) | - | - | - |
| Total other financing sources (uses) | 387,000 | 387,000 | - |
| Net change in fund balance | <u>\$ 2,812</u> | <u>2,812</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | <u>330,626</u> | |
| Fund balance, end of period | | <u>\$ 333,438</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | 237,500 | 237,500 | - |
| Interest and fiscal charges | 146,686 | 146,686 | - |
| Total expenditures, debt service | 384,186 | 384,186 | - |
| Excess of revenues over (under) expenditures | (384,186) | (384,186) | - |
| Other financing sources (uses) | | | |
| Transfers in | 387,000 | 387,000 | - |
| Total other financing sources (uses) | 387,000 | 387,000 | - |
| Net change in fund balance | <u>\$ 2,814</u> | <u>2,814</u> | <u>\$ -</u> |
| Fund balance, beginning of period | | <u>329,128</u> | |
| Fund balance, end of period | | <u>\$ 331,942</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|-----------------|------------------|--|
| Revenues | | | |
| Intergovernmental revenue | \$ 733,000 | \$ 733,000 | \$ - |
| Total revenues | 733,000 | 733,000 | - |
| Expenditures, debt service | | | |
| Bond principal | 390,000 | 390,000 | - |
| Interest and fiscal charges | 343,361 | 343,361 | - |
| Total expenditures, debt service | 733,361 | 733,361 | - |
| Net change in fund balance | \$ (361) | (361) | \$ - |
| Fund balance, beginning of period | | 13,358 | |
| Fund balance, end of period | | \$ 12,997 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|------------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ 1,000 | \$ - | \$ (1,000) |
| Total revenues | 1,000 | - | (1,000) |
| Expenditures, debt service | | | |
| Bond principal | 55,000 | 55,000 | - |
| Interest and fiscal charges | 791,995 | 792,221 | 226 |
| Total expenditures, debt service | 846,995 | 847,221 | 226 |
| Excess of revenues over (under) expenditures | (845,995) | (847,221) | (1,226) |
| Other financing sources (uses) | | | |
| Transfers in | 851,000 | 851,000 | - |
| Total other financing sources (uses) | 851,000 | 851,000 | - |
| Net change in fund balance | \$ 5,005 | 3,779 | \$ (1,226) |
| Fund balance, beginning of period | | 518,756 | |
| Fund balance, end of period | | \$ 522,535 | |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|------------------|-------------------|--|
| Revenues | | | |
| Fines and forfeitures | \$ 141,000 | \$ 141,000 | \$ - |
| Total revenues | 141,000 | 141,000 | - |
| Expenditures, debt service | | | |
| Bond principal | 455,000 | 455,000 | - |
| Interest and fiscal charges | 140,050 | 139,878 | (172) |
| Total expenditures, debt service | 595,050 | 594,878 | (172) |
| Excess of revenues over (under) expenditures | (454,050) | (453,878) | 172 |
| Other financing sources (uses) | | | |
| Transfers in | 467,000 | 467,000 | - |
| Total other financing sources (uses) | 467,000 | 467,000 | - |
| Net change in fund balance | \$ 12,950 | 13,122 | \$ 172 |
| Fund balance, beginning of period | | 528,600 | |
| Fund balance, end of period | | \$ 541,722 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-----------------|-----------------|--|
| Revenues | | | |
| Fines and forfeitures | \$ 141,000 | \$ 142,000 | \$ 1,000 |
| Total revenues | 141,000 | 142,000 | 1,000 |
| Expenditures, debt service | | | |
| Bond principal | 50,000 | 50,000 | - |
| Interest and fiscal charges | 91,170 | 91,170 | - |
| Total expenditures, debt service | 141,170 | 141,170 | - |
| Excess of revenues over (under) expenditures | (170) | 830 | 1,000 |
| Other financing sources (uses) | | | |
| Transfer in | - | - | - |
| Total other financing sources (uses) | - | - | - |
| Net change in fund balance | <u>\$ (170)</u> | <u>830</u> | <u>\$ 1,000</u> |
| Fund balance, beginning of period | | 856 | |
| Fund balance, end of period | | <u>\$ 1,686</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|-------------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Interest and fiscal charges | 478,245 | 478,074 | (171) |
| Total expenditures, debt service | 478,245 | 478,074 | (171) |
| Excess of revenues over (under) expenditures | (478,245) | (478,074) | (171) |
| Other financing sources (uses) | | | |
| Transfers in | 978,000 | 978,000 | - |
| Total other financing sources (uses) | 978,000 | 978,000 | - |
| Net change in fund balance | <u>\$ 499,755</u> | <u>499,926</u> | <u>\$ 171</u> |
| Fund balance, beginning of period | | <u>248,283</u> | |
| Fund balance, end of period | | <u>\$ 748,209</u> | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|------------------|-------------------|--|
| Revenues | | | |
| Fines and forfeitures | \$ 33,000 | \$ 66,904 | \$ 33,904 |
| Total revenues | 33,000 | 66,904 | 33,904 |
| Expenditures, debt service | | | |
| Bond principal | 140,000 | 140,000 | - |
| Interest and fiscal charges | 149,275 | 148,676 | (599) |
| Total expenditures, debt service | 289,275 | 288,676 | (599) |
| Excess of revenues over (under) expenditures | (256,275) | (221,772) | 34,503 |
| Other financing sources (uses) | | | |
| Transfers in | 257,000 | 257,000 | - |
| Total other financing sources (uses) | 257,000 | 257,000 | - |
| Net change in fund balance | \$ 725 | 35,228 | \$ 34,503 |
| Fund balance, beginning of period | | 272,307 | |
| Fund balance, end of period | | \$ 307,535 | |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|--------------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, debt service | | | |
| Bond principal | - | 65,000 | 65,000 |
| Interest and fiscal charges | 85,100 | 142,028 | 56,928 |
| Total expenditures, debt service | 85,100 | 207,028 | 121,928 |
| Excess of revenues over (under) expenditures | (85,100) | (207,028) | 121,928 |
| Other financing sources (uses) | | | |
| Transfers in | - | 1,030,872 | 1,030,872 |
| Total other financing sources (uses) | - | 1,030,872 | 1,030,872 |
| Net change in fund balance | \$ (85,100) | 823,844 | \$ 908,944 |
| Fund balance, beginning of period | | - | |
| Fund balance, end of period | | \$ 823,844 | |

(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.

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.

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

Downtown Parking Lots Fund - Used to account for a portion of the proceeds of the 2012A debt certificates bond issue. The proceeds will be used for parking lot renovations.

Public Defender File System Fund - Used to account for a portion of the proceeds of the 2012E debt certificates bond issue. The proceeds will be used for improvements to the public defenders system.

Juvenile Justice Center Remodel Fund - Used to account for a portion of the proceeds of the 2012E debt certificates bond issue. The proceeds will be used for the remodeling of the Juvenile Justice Center.





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

September 30, 2012

| | <i>Host Fee Fund</i> | <i>2006D Debt Certificates Project Fund</i> | <i>East Riverside Boulevard Fund</i> | <i>Court and Case Management Project Fund</i> | <i>2010C Bond Project Fund</i> |
|---|------------------------------|---|--|---|--|
| Assets | | | | | |
| Cash and investments | \$ 1,800,725 | \$ 6,925 | \$ - | \$ 371,024 | \$ 119,014 |
| Other receivables | - | - | - | - | - |
| Due from other government units and agencies | 884,242 | - | - | - | - |
| Total assets | \$ 2,684,967 | \$ 6,925 | \$ - | \$ 371,024 | \$ 119,014 |
| Liabilities and fund balance | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 437,897 | \$ 2,837 | \$ - | \$ 116,192 | \$ - |
| Accrued wages payable | - | - | - | 1,706 | - |
| Contract retainage | 34,182 | - | - | - | - |
| Total liabilities | 472,079 | 2,837 | - | 117,898 | - |
| Fund balance | | | | | |
| Restricted for capital projects | - | 4,088 | - | 253,126 | 119,014 |
| Unrestricted - | | | | | |
| Assigned for capital projects | 2,212,888 | - | - | - | - |
| Unassigned | - | - | - | - | - |
| Total fund balances | 2,212,888 | 4,088 | - | 253,126 | 119,014 |
| Total liabilities and fund balance | \$ 2,684,967 | \$ 6,925 | \$ - | \$ 371,024 | \$ 119,014 |

| <i>Downtown Parking Lots Fund</i> | <i>Public Defender File System Fund</i> | <i>Juvenile Justice Center Remodel Fund</i> | <i>Totals</i> |
|---|---|---|---------------|
| \$ 184,862 | \$ 277,900 | \$ 2,479,930 | \$ 5,240,380 |
| 50,000 | - | - | 50,000 |
| - | - | - | 884,242 |
| \$ 234,862 | \$ 277,900 | \$ 2,479,930 | \$ 6,174,622 |

| | | | |
|------------|------------|--------------|--------------|
| \$ 80,146 | \$ 1,020 | \$ 281,503 | \$ 919,595 |
| - | - | - | 1,706 |
| - | - | 21,631 | 55,813 |
| 80,146 | 1,020 | 303,134 | 977,114 |
| 154,716 | 276,880 | 2,176,796 | 2,984,620 |
| - | - | - | 2,212,888 |
| - | - | - | - |
| 154,716 | 276,880 | 2,176,796 | 5,197,508 |
| \$ 234,862 | \$ 277,900 | \$ 2,479,930 | \$ 6,174,622 |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | | <i>2006D Debt Host Fee Fund</i> | <i>Certificates Project Fund</i> | <i>East Riverside Boulevard Fund</i> | <i>Court and Case Management Project Fund</i> | <i>2010C Bond Project Fund</i> |
|---|----|---|--|--|---|--|
| Revenues | | | | | | |
| Intergovernmental revenues | \$ | - | \$ | - | \$ | - |
| Charges for services | | 3,354,480 | - | - | - | - |
| Miscellaneous | | 85,901 | - | - | - | - |
| Total revenues | | 3,440,381 | - | - | - | - |
| Expenditures, current | | | | | | |
| General government | | 3,421,262 | 131,654 | - | 347,503 | - |
| Total expenditures, current | | 3,421,262 | 131,654 | - | 347,503 | - |
| Capital outlay | | - | - | - | - | - |
| Total expenditures | | 3,421,262 | 131,654 | - | 347,503 | - |
| Excess of revenues over (under) expenditures | | 19,119 | (131,654) | - | (347,503) | - |
| Other financing sources (uses) | | | | | | |
| Proceeds from general obligation bonds | | - | - | - | - | - |
| Premium (discount) on bond issue | | - | - | - | - | - |
| Transfer in | | - | - | - | 119,000 | - |
| Transfer (out) | | (272,000) | - | (3,656) | - | - |
| Total other financing sources (uses) | | (272,000) | - | (3,656) | 119,000 | - |
| Net change in fund balance | | (252,881) | (131,654) | (3,656) | (228,503) | - |
| Fund balance, beginning of period, as restated | | 2,465,769 | 135,742 | 3,656 | 481,629 | 119,014 |
| Fund balance, end of period | \$ | 2,212,888 | \$ | 4,088 | \$ | - |
| | | | | | \$ | 253,126 |
| | | | | | \$ | 119,014 |

| <i>Downtown Parking Lots Fund</i> | <i>Public Defender File System Fund</i> | <i>Juvenile Justice Center Remodel Fund</i> | <i>Totals</i> |
|---|---|---|---------------|
| \$ 50,000 | \$ - | \$ - | \$ 50,000 |
| - | - | - | 3,354,480 |
| - | - | - | 85,901 |
| 50,000 | - | - | 3,490,381 |
| - | 2,100 | 72,201 | 3,974,720 |
| - | 2,100 | 72,201 | 3,974,720 |
| 395,284 | 1,020 | 289,203 | 685,507 |
| 395,284 | 3,120 | 361,404 | 4,660,227 |
| (345,284) | (3,120) | (361,404) | (1,169,846) |
| 500,000 | 280,000 | 2,520,000 | 3,300,000 |
| - | - | 18,200 | 18,200 |
| - | - | - | 119,000 |
| - | - | - | (275,656) |
| 500,000 | 280,000 | 2,538,200 | 3,161,544 |
| 154,716 | 276,880 | 2,176,796 | 1,991,698 |
| - | - | - | 3,205,810 |
| \$ 154,716 | \$ 276,880 | \$ 2,176,796 | \$ 5,197,508 |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------------|---------------------|--|
| Revenues | | | |
| Charges for services | \$ 2,875,000 | \$ 3,354,480 | \$ 479,480 |
| Miscellaneous | - | 85,901 | 85,901 |
| Total revenues | 2,875,000 | 3,440,381 | 565,381 |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 3,467,000 | 3,421,262 | (45,738) |
| Total expenditures, current | 3,467,000 | 3,421,262 | (45,738) |
| Capital outlay | - | - | - |
| Total expenditures | 3,467,000 | 3,421,262 | (45,738) |
| Excess of revenues over (under) expenditures | (592,000) | 19,119 | 611,119 |
| Other financing sources (uses) | | | |
| Transfers (out) | (272,000) | (272,000) | - |
| Total other financing sources (uses) | (272,000) | (272,000) | - |
| Net change in fund balance | \$ (864,000) | (252,881) | \$ 611,119 |
| Fund balance, beginning of period | | 2,465,769 | |
| Fund balance, end of period | | \$ 2,212,888 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|--|---------------------|------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, current | | | |
| General government | | | |
| Supplies and services | 134,000 | 131,654 | (2,346) |
| Total expenditures, current | 134,000 | 131,654 | (2,346) |
| Capital outlay | - | - | - |
| Total expenditures | 134,000 | 131,654 | (2,346) |
| Net change in fund balance | <u>\$ (134,000)</u> | <u>(131,654)</u> | <u>\$ 2,346</u> |
| Fund balance, beginning of period | | 135,742 | |
| Fund balance, end of period | | <u>\$ 4,088</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, 2012

| | | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|---|----|------------------|---------------|--|
| Revenues | | | | |
| None | \$ | - | \$ | - |
| Total revenues | | - | - | - |
| Expenditures, current | | | | |
| General government | | | | |
| None | | - | - | - |
| Total expenditures, current | | - | - | - |
| Capital outlay | | 300,000 | - | (300,000) |
| Total expenditures | | 300,000 | - | (300,000) |
| Excess of revenues over (under) expenditures | | (300,000) | - | 300,000 |
| Other financing sources (uses) | | | | |
| Transfer (out) | | - | (3,656) | 3,656 |
| Total other financing sources (uses) | | - | (3,656) | 3,656 |
| Net change in fund balance | \$ | <u>(300,000)</u> | (3,656) | <u>\$ (296,344)</u> |
| Fund balance, beginning of period | | | 3,656 | |
| Fund balance, end of period | | | <u>\$</u> | <u>-</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|---|---------------------|-------------------|--|
| Revenues | | | |
| Investment income | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, current | | | |
| General government | | | |
| Personnel | 78,334 | 47,984 | (30,350) |
| Supplies and services | 468,162 | 299,519 | (168,643) |
| Total expenditures, current | 546,496 | 347,503 | (198,993) |
| Capital outlay | 50,000 | - | (50,000) |
| Total expenditures | 596,496 | 347,503 | (248,993) |
| Excess of revenues over (under) expenditures | (596,496) | (347,503) | 248,993 |
| Other financing sources (uses) | | | |
| Transfer in | - | 119,000 | 119,000 |
| Total other financing sources (uses) | - | 119,000 | 119,000 |
| Net change in fund balance | <u>\$ (596,496)</u> | <u>(228,503)</u> | <u>\$ 367,993</u> |
| Fund balance, beginning of period | | 481,629 | |
| Fund balance, end of period | | <u>\$ 253,126</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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|--|---------------------|-------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, current | | | |
| General government | | | |
| None | - | - | - |
| Total expenditures, current | - | - | - |
| Capital outlay | 112,000 | - | (112,000) |
| Total expenditures | 112,000 | - | (112,000) |
| Net change in fund balance | <u>\$ (112,000)</u> | <u>-</u> | <u>\$ 112,000</u> |
| Fund balance, beginning of period | | 119,014 | |
| Fund balance, end of period | | <u>\$ 119,014</u> | |

(See independent auditor's report.)

County of Winnebago, Illinois

Downtown Parking Lots Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual

For the Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|---|---------------------|-------------------|--|
| Revenues | | | |
| Intergovernmental | \$ - | \$ 50,000 | \$ 50,000 |
| Total revenues | - | 50,000 | 50,000 |
| Expenditures, current | | | |
| None | - | - | - |
| Capital outlay | 500,000 | 395,284 | (104,716) |
| Total expenditures | 500,000 | 395,284 | (104,716) |
| Excess of revenues over (under) expenditures | (500,000) | (345,284) | 154,716 |
| Other financing sources (uses) | | | |
| Proceeds from general obligation bonds | - | 500,000 | 500,000 |
| Premium on bond issue | - | - | - |
| Total other financing sources (uses) | - | 500,000 | 500,000 |
| Net change in fund balance | <u>\$ (500,000)</u> | <u>154,716</u> | <u>\$ 654,716</u> |
| Fund balance, beginning of period | | - | |
| Fund balance, end of period | | <u>\$ 154,716</u> | |

(See independent auditor's report.)

County of Winnebago, Illinois
Juvenile Justice Center Remodel Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual

For the Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget Over (Under)</i> |
|---|---------------------|---------------------|--|
| Revenues | | | |
| None | \$ - | \$ - | \$ - |
| Total revenues | - | - | - |
| Expenditures, current | | | |
| General government | | | |
| Issuance costs | - | 72,201 | 72,201 |
| Total expenditures, current | - | 72,201 | 72,201 |
| Capital outlay | 383,000 | 289,203 | (93,797) |
| Total expenditures | 383,000 | 361,404 | (21,596) |
| Excess of revenues over (under) expenditures | (383,000) | (361,404) | 21,596 |
| Other financing sources (uses) | | | |
| Proceeds from general obligation bonds | - | 2,520,000 | 2,520,000 |
| Premium on bond issue | - | 18,200 | 18,200 |
| Total other financing sources (uses) | - | 2,538,200 | 2,538,200 |
| Net change in fund balance | <u>\$ (383,000)</u> | <u>2,176,796</u> | <u>\$ 2,559,796</u> |
| Fund balance, beginning of period | | - | |
| Fund balance, end of period | | <u>\$ 2,176,796</u> | |

(See independent auditor's report.)

Enterprise Funds



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

For The Year Ended September 30, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|--------------------|----------------------|--|
| Operating revenues | | | |
| Charges for services | \$ 13,104,000 | \$ 12,357,920 | \$ (746,080) |
| Other | - | 85,395 | 85,395 |
| Total operating revenues | 13,104,000 | 12,443,315 | (660,685) |
| Operating expenses | | | |
| Personnel | 10,266,039 | 9,554,467 | (711,572) |
| Supplies and services | 7,217,240 | 7,088,776 | (128,464) |
| Total operating expenses | 17,483,279 | 16,643,243 | (840,036) |
| Operating income (loss) | (4,379,279) | (4,199,928) | 179,351 |
| Non-operating revenue | | | |
| Property taxes | 2,812,000 | 2,830,353 | 18,353 |
| Investment income | - | 742 | 742 |
| Bond issuance expense | - | (71,708) | (71,708) |
| Total non-operating revenue | 2,812,000 | 2,759,387 | (52,613) |
| Net income (loss) - budgetary basis | (1,567,279) | (1,440,541) | 126,738 |
| Adjustments to GAAP basis | | | |
| Depreciation | | (255,613) | |
| Capital assets capitalized | | 1,658,249 | |
| Total adjustments to GAAP basis | | 1,402,636 | |
| Net income (loss) - GAAP basis | | (37,905) | |
| Total net assets, beginning of period | | 13,232,971 | |
| Total net assets, end of period | | \$ 13,195,066 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|---------------------|--|
| Operating revenues | | | |
| Charges for services | \$ 826,000 | \$ 948,745 | \$ (625,255) |
| Licenses and permits | 1,574,000 | 1,343,405 | 517,405 |
| Other | 30,000 | 19,187 | (10,813) |
| Total operating revenues | 2,430,000 | 2,311,337 | (118,663) |
| Operating expenses | | | |
| Personnel | 1,639,057 | 1,583,663 | (55,394) |
| Supplies and services | 993,425 | 717,986 | (275,439) |
| Total operating expenses | 2,632,482 | 2,301,649 | (330,833) |
| Net income (loss) - budgetary basis | \$ (202,482) | 9,688 | \$ 212,170 |
| Adjustments to GAAP basis | | | |
| Depreciation | | (71,287) | |
| Total adjustments to GAAP basis | | (71,287) | |
| Net income (loss) - GAAP basis | | (61,599) | |
| Total net assets, beginning of period | | 2,077,845 | |
| Total net assets, end of period | | \$ 2,016,246 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|---|---------------|---------------|--|
| Operating revenues | | | |
| Charges for services | \$ 609,000 | \$ 528,298 | \$ (80,702) |
| Other | - | 54,917 | 54,917 |
| Total operating revenues | 609,000 | 583,215 | (25,785) |
| Operating expenses | | | |
| Supplies and services | 352,186 | 212,767 | (139,419) |
| Total operating expenses | 352,186 | 212,767 | (139,419) |
| Operating income | 256,814 | 370,448 | 113,634 |
| Non-operating revenue (expense) | | | |
| Interest expense | - | (9,496) | (9,496) |
| Total nonoperating revenues (expenses) | - | (9,496) | (9,496) |
| Income before transfers | 256,814 | 360,952 | 104,138 |
| Transfers | | | |
| Transfers (out) | (256,386) | (257,000) | (614) |
| Net income - budgetary basis | \$ 428 | 103,952 | \$ 103,524 |
| Adjustments to GAAP basis | | | |
| Depreciation | | (215,445) | |
| Total adjustments to GAAP basis | | (215,445) | |
| Net income (loss) - GAAP basis | | (111,493) | |
| Total net assets, beginning of period | | 3,832,768 | |
| Total net assets, end of period | | \$ 3,721,275 | |

(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

Balance Sheet

Internal Service Funds

September 30, 2012

| Assets | <i>Central Services Fund</i> | <i>Health Insurance Fund</i> | <i>Totals</i> |
|--|--------------------------------------|--------------------------------------|---------------------|
| Current assets | | | |
| Cash | \$ 247,388 | \$ 6,166,236 | \$ 6,413,624 |
| Receivables, net | 20,527 | - | 20,527 |
| Due from other governmental units and agencies | 43,842 | - | 43,842 |
| Total current assets | 311,757 | 6,166,236 | 6,477,993 |
| Noncurrent assets | | | |
| Capital assets being depreciated, net of accumulated depreciation | 413,235 | - | 413,235 |
| Total noncurrent assets | 413,235 | - | 413,235 |
| Total assets | \$ 724,992 | \$ 6,166,236 | \$ 6,891,228 |
| Liabilities and net assets | | | |
| Current liabilities | | | |
| Accounts payable | \$ 101,854 | \$ 388,058 | \$ 489,912 |
| Accrued payroll and benefits | 31,396 | - | 31,396 |
| Claims payable | - | 1,168,741 | 1,168,741 |
| Current maturities of long-term liabilities | 15,297 | - | 15,297 |
| Total current liabilities | 148,547 | 1,556,799 | 1,705,346 |
| Noncurrent liabilities | | | |
| Compensated absences payable | 37,188 | - | 37,188 |
| Net pension obligation | 20,636 | - | 20,636 |
| Other postemployment benefit obligation | 12,912 | - | 12,912 |
| Total noncurrent liabilities | 70,736 | - | 70,736 |
| Total liabilities | 219,283 | 1,556,799 | 1,776,082 |
| Net assets | | | |
| Invested in capital assets | 413,235 | - | 413,235 |
| Unrestricted | 92,474 | 4,609,437 | 4,701,911 |
| Total net assets | 505,709 | 4,609,437 | 5,115,146 |
| Total liabilities and net assets | \$ 724,992 | \$ 6,166,236 | \$ 6,891,228 |

(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, 2012

| | <i>Central Services Fund</i> | <i>Health Insurance Fund</i> | <i>Totals</i> |
|---|--------------------------------------|--------------------------------------|---------------------|
| Operating revenues | | | |
| Charges for services | \$ 2,896,960 | \$ 15,173,739 | \$ 18,070,699 |
| Other | 141 | 127,711 | 127,852 |
| Total operating revenues | 2,897,101 | 15,301,450 | 18,198,551 |
| Operating expenses | | | |
| Personnel | 1,081,648 | - | 1,081,648 |
| Supplies and services | 1,959,500 | 14,260,453 | 16,219,953 |
| Depreciation and amortization | 67,640 | - | 67,640 |
| Total operating expenses | 3,108,788 | 14,260,453 | 17,369,241 |
| Operating income (loss) before transfers | (211,687) | 1,040,997 | 829,310 |
| Transfers in | 50,000 | - | 50,000 |
| Net increase (decrease) in net assets | (161,687) | 1,040,997 | 879,310 |
| Total net assets, beginning of period | 667,396 | 3,568,440 | 4,235,836 |
| Total net assets, end of period | \$ 505,709 | \$ 4,609,437 | \$ 5,115,146 |

(See independent auditor's report.)

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

For The Year Ended September 30, 2012

| | <i>Central Services Fund</i> | <i>Health Insurance Fund</i> | <i>Totals</i> |
|--|--------------------------------------|--------------------------------------|---------------|
| Cash flows from operating activities | | | |
| Cash receipts from users | \$ 111,846 | \$ 3,355,060 | \$ 3,466,906 |
| Receipts from interfund services | 2,776,620 | 11,818,679 | 14,595,299 |
| Cash receipts from others | 141 | 127,711 | 127,852 |
| Cash paid to employees | (1,084,288) | - | (1,084,288) |
| Cash paid to vendors | (1,978,462) | (14,938,019) | (16,916,481) |
| Net cash from operating activities | (174,143) | 363,431 | 189,288 |
| Cash flows from noncapital financing activities | | | |
| Transfers from other funds | 50,000 | - | 50,000 |
| Net cash from noncapital financing activities | 50,000 | - | 50,000 |
| Cash flows from capital and related financing activities | | | |
| Purchase of capital assets | (30,492) | - | (30,492) |
| Net cash from capital and related financing activities | (30,492) | - | (30,492) |
| Net increase (decrease) in cash and cash equivalents | (154,635) | 363,431 | 208,796 |
| Cash and cash equivalents, beginning of period | 402,023 | 5,802,805 | 6,204,828 |
| Cash and cash equivalents, end of period | \$ 247,388 | \$ 6,166,236 | \$ 6,413,624 |
| Reconciliation of operating income to net cash from operating activities | | | |
| Operating income (loss) | \$ (211,687) | \$ 1,040,997 | \$ 829,310 |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities | | | |
| Depreciation and amortization | 67,640 | - | 67,640 |
| Changes in assets and liabilities | | | |
| (Increase) decrease in due from other governmental units and agencies | (4,349) | - | (4,349) |
| Decrease (increase) in receivables, net | (4,145) | (977,485) | (981,630) |
| Decrease in other assets | - | - | - |
| (Increase) decrease in prepaids | - | 75,017 | 75,017 |
| (Decrease) increase in accounts payable and claims payable | (18,962) | 224,902 | 205,940 |
| Increase in accrued payroll | 2,300 | - | 2,300 |
| (Decrease) increase in compensated absences payable | (768) | - | (768) |
| Increase (decrease) in early retirement incentive | (6,000) | - | (6,000) |
| Increase in net pension obligation | 1,852 | - | 1,852 |
| Increase in postemployment health benefits payable | (24) | - | (24) |
| Total adjustments | 37,544 | (677,566) | (640,022) |
| Net cash from operating activities | \$ (174,143) | \$ 363,431 | \$ 189,288 |

(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, 2012

| | <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 | \$ 475,000 | \$ 541,930 | \$ 1,306,000 | \$ 1,314,778 |
| Other | - | - | - | - |
| Total operating revenues | 475,000 | 541,930 | 1,306,000 | 1,314,778 |
| Operating expenses | | | | |
| Personnel | 279,498 | 267,179 | 265,092 | 262,463 |
| Supplies and services | 237,661 | 227,797 | 1,041,201 | 1,016,411 |
| Depreciation and amortization | - | 67,640 | - | - |
| Total operating expenses | 517,159 | 562,616 | 1,306,293 | 1,278,874 |
| Operating income (loss) before transfers | (42,159) | (20,686) | (293) | 35,904 |
| Transfers in | - | - | - | - |
| Net increase (decrease) in net assets | \$ (42,159) | \$ (20,686) | \$ (293) | \$ 35,904 |
| Total net assets, beginning of period | | | | |
| Total net assets, end of period | | | | |

| <i>Car Pool Department</i> | | <i>Information Technology</i> | | <i>Total</i> | | <i>Variance with Final Budget - Over (Under)</i> |
|----------------------------|---------------|-------------------------------|---------------|---------------|---------------|--|
| <i>Budget</i> | <i>Actual</i> | <i>Budget</i> | <i>Actual</i> | <i>Budget</i> | <i>Actual</i> | |
| \$ 71,000 | \$ 75,849 | \$ 1,011,000 | \$ 964,403 | \$ 2,863,000 | \$ 2,896,960 | \$ 33,960 |
| - | 138 | - | 3 | - | 141 | 141 |
| 71,000 | 75,987 | 1,011,000 | 964,406 | 2,863,000 | 2,897,101 | 34,101 |
| - | - | 561,994 | 552,006 | 1,106,584 | 1,081,648 | (24,936) |
| 86,458 | 56,572 | 678,966 | 658,720 | 2,044,286 | 1,959,500 | (84,786) |
| - | - | - | - | - | 67,640 | 67,640 |
| 86,458 | 56,572 | 1,240,960 | 1,210,726 | 3,150,870 | 3,108,788 | (42,082) |
| (15,458) | 19,415 | (229,960) | (246,320) | (287,870) | (211,687) | 76,183 |
| - | - | 50,000 | 50,000 | 50,000 | 50,000 | - |
| \$ (15,458) | \$ 19,415 | \$ (179,960) | \$ (196,320) | \$ (237,870) | (161,687) | \$ 76,183 |
| | | | | | 667,396 | |
| | | | | | \$ 505,709 | |

(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, 2012

| | <i>Budget</i> | <i>Actual</i> | <i>Variance with Final Budget - Over (Under)</i> |
|--|---------------------|---------------------|--|
| Operating revenues | | | |
| Charges for services | \$ 15,700,000 | \$ 15,173,739 | \$ (526,261) |
| Other | - | 127,711 | 127,711 |
| Total operating revenues | 15,700,000 | 15,301,450 | (398,550) |
| Operating expenses | | | |
| Supplies and services | 16,294,000 | 14,260,453 | (2,033,547) |
| Total operating expenses | 16,294,000 | 14,260,453 | (2,033,547) |
| Net increase (decrease) in net assets | <u>\$ (594,000)</u> | 1,040,997 | <u>\$ 1,634,997</u> |
| Total net assets, beginning of period | | <u>3,568,440</u> | |
| Total net assets, end of period | | <u>\$ 4,609,437</u> | |

(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.

Township Bridge Fund - Used to account for motor fuel tax allotments and other revenues received and used for construction and maintenance work on township bridges.



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

For the Twelve Months Ended September 30, 2012

| Totals | Balances | | | Balances |
|---|----------------------|-----------------------|-----------------------|----------------------|
| | September 30, 2011 | Additions | Deductions | September 30, 2012 |
| Assets | | | | |
| Cash | \$ 25,035,126 | \$ 734,966,217 | \$ 748,859,759 | \$ 11,141,584 |
| Investments | 1,500,112 | 2,734,548 | 1,733,360 | 2,501,300 |
| Accrued interest | 15,281 | 10,353 | - | 25,634 |
| Other receivables | 65,567 | 338,825 | 65,567 | 338,825 |
| Total assets | \$ 26,616,086 | \$ 738,049,943 | \$ 750,658,686 | \$ 14,007,343 |
| Liabilities | | | | |
| Accounts payable | \$ 43,407 | \$ 1,045,518 | \$ 805,593 | \$ 283,332 |
| Due to taxing districts | 13,398,585 | 677,674,079 | 688,568,511 | 2,504,153 |
| Due to other governmental units and agencies | 5,409,000 | 20,588,831 | 22,096,562 | 3,901,269 |
| Trust deposits | 5,422,503 | 6,663,384 | 7,245,567 | 4,840,320 |
| Due to others | 2,342,591 | 32,078,131 | 31,942,453 | 2,478,269 |
| Total liabilities | \$ 26,616,086 | \$ 738,049,943 | \$ 750,658,686 | \$ 14,007,343 |
| County Treasurer Trust Fund | | | | |
| Assets | | | | |
| Cash | \$ 2,463,979 | \$ 9,212,920 | \$ 10,077,592 | \$ 1,599,307 |
| Total assets | \$ 2,463,979 | \$ 9,212,920 | \$ 10,077,592 | \$ 1,599,307 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 2,463,979 | \$ 9,212,920 | \$ 10,077,592 | \$ 1,599,307 |
| Total liabilities | \$ 2,463,979 | \$ 9,212,920 | \$ 10,077,592 | \$ 1,599,307 |
| Treasurer Trustee Escrow | | | | |
| Assets | | | | |
| Cash | \$ 160,340 | \$ 510,523 | \$ 404,850 | \$ 266,013 |
| Total assets | \$ 160,340 | \$ 510,523 | \$ 404,850 | \$ 266,013 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 160,340 | \$ 510,523 | \$ 404,850 | \$ 266,013 |
| Total liabilities | \$ 160,340 | \$ 510,523 | \$ 404,850 | \$ 266,013 |

(This schedule is continued on the following pages.)

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

For the Twelve Months Ended September 30, 2012

| | Balances | | | Balances | | |
|------------------------------------|----------------------|-----------------------|-----------------------|---------------------|--|--|
| | September 30, 2011 | Additions | Deductions | September 30, 2012 | | |
| Bankruptcy Trust Fund | | | | | | |
| Assets | | | | | | |
| Cash | \$ 56,124 | \$ 87,865 | \$ 92,310 | \$ 51,679 | | |
| Total assets | \$ 56,124 | \$ 87,865 | \$ 92,310 | \$ 51,679 | | |
| Liabilities | | | | | | |
| Due to others | \$ 56,124 | \$ 87,865 | \$ 92,310 | \$ 51,679 | | |
| Total liabilities | \$ 56,124 | \$ 87,865 | \$ 92,310 | \$ 51,679 | | |
| Sheriff's Commissary Fund | | | | | | |
| Assets | | | | | | |
| Cash | \$ 30,994 | \$ 402,670 | \$ 332,159 | \$ 101,505 | | |
| Total assets | \$ 30,994 | \$ 402,670 | \$ 332,159 | \$ 101,505 | | |
| Liabilities | | | | | | |
| Due to others | \$ 30,994 | \$ 402,670 | \$ 332,159 | \$ 101,505 | | |
| Total liabilities | \$ 30,994 | \$ 402,670 | \$ 332,159 | \$ 101,505 | | |
| County Clerk Trust Fund | | | | | | |
| Assets | | | | | | |
| Cash | \$ 1,197,697 | \$ 12,739,570 | \$ 12,828,834 | \$ 1,108,433 | | |
| Total assets | \$ 1,197,697 | \$ 12,739,570 | \$ 12,828,834 | \$ 1,108,433 | | |
| Liabilities | | | | | | |
| Due to others | \$ 1,197,697 | \$ 12,739,570 | \$ 12,828,834 | \$ 1,108,433 | | |
| Total liabilities | \$ 1,197,697 | \$ 12,739,570 | \$ 12,828,834 | \$ 1,108,433 | | |
| County Collector Trust Fund | | | | | | |
| Assets | | | | | | |
| Cash | \$ 12,898,585 | \$ 677,174,079 | \$ 688,068,511 | \$ 2,004,152 | | |
| Investments | 500,000 | 500,000 | 500,000 | 500,000 | | |
| Total assets | \$ 13,398,585 | \$ 677,674,079 | \$ 688,568,511 | \$ 2,504,152 | | |
| Liabilities | | | | | | |
| Due to taxing districts | \$ 13,398,585 | \$ 677,674,079 | \$ 688,568,511 | \$ 2,504,152 | | |
| Total liabilities | \$ 13,398,585 | \$ 677,674,079 | \$ 688,568,511 | \$ 2,504,152 | | |

(This schedule is continued on the following pages.)

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

For the Twelve Months Ended September 30, 2012

| Clerk of Circuit Court Trust Fund | Balances | | | Balances |
|---|---------------------------|----------------------|----------------------|---------------------------|
| | September 30, 2011 | Additions | Deductions | September 30, 2012 |
| Assets | | | | |
| Cash | \$ 6,232,376 | \$ 24,976,877 | \$ 25,614,045 | \$ 5,595,208 |
| Certificates of deposit | 1,000,000 | - | - | 1,000,000 |
| Accrued interest on investments | 15,281 | 10,353 | - | 25,634 |
| Total assets | \$ 7,247,657 | \$ 24,987,230 | \$ 25,614,045 | \$ 6,620,842 |
| Liabilities | | | | |
| Due to other governmental units and agencies | \$ 1,098,596 | \$ 6,711,780 | \$ 6,754,804 | \$ 1,055,572 |
| Due to others | 726,558 | 11,612,066 | 11,613,674 | 724,950 |
| Trust deposits | 5,422,503 | 6,663,384 | 7,245,567 | 4,840,320 |
| Total liabilities | \$ 7,247,657 | \$ 24,987,230 | \$ 25,614,045 | \$ 6,620,842 |
| County Sheriff Trust Fund | | | | |
| Assets | | | | |
| Cash | \$ 101 | \$ - | \$ 101 | \$ - |
| Investments | - | - | - | - |
| Total assets | \$ 101 | \$ - | \$ 101 | \$ - |
| Liabilities | | | | |
| Due to others | \$ 101 | \$ - | \$ 101 | \$ - |
| Total liabilities | \$ 101 | \$ - | \$ 101 | \$ - |
| Township Motor Fuel Tax Fund | | | | |
| Assets | | | | |
| Cash | \$ 1,638,838 | \$ 2,100,519 | \$ 4,082,913 | \$ (343,556) |
| Investments | 112 | 2,234,548 | 1,233,360 | 1,001,300 |
| Other receivables | 65,567 | 62,883 | 65,567 | 62,883 |
| Total assets | \$ 1,704,517 | \$ 4,397,950 | \$ 5,381,840 | \$ 720,627 |
| Liabilities | | | | |
| Accounts payable | \$ 43,407 | \$ 844,080 | \$ 805,593 | \$ 81,894 |
| Due to other governmental units and agencies | 1,661,110 | 3,553,870 | 4,576,247 | 638,733 |
| Total liabilities | \$ 1,704,517 | \$ 4,397,950 | \$ 5,381,840 | \$ 720,627 |

(This schedule is continued on the following page.)

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

For the Twelve Months Ended September 30, 2012

| Highway Department Caps | Balances | | | Balances | |
|---|--------------------|---------------------|---------------------|--------------------|--|
| | September 30, 2011 | Additions | Deductions | September 30, 2012 | |
| Assets | | | | | |
| Cash | \$ 24,975 | \$ 153,246 | \$ 160,080 | \$ 18,141 | |
| Total assets | \$ 24,975 | \$ 153,246 | \$ 160,080 | \$ 18,141 | |
| Liabilities | | | | | |
| Due to other governmental units and agencies | \$ 24,975 | \$ 153,246 | \$ 160,080 | \$ 18,141 | |
| Total liabilities | \$ 24,975 | \$ 153,246 | \$ 160,080 | \$ 18,141 | |
| Inmate Trust Account | | | | | |
| Assets | | | | | |
| Cash | \$ 331,117 | \$ 7,235,960 | \$ 7,075,375 | \$ 491,702 | |
| Total assets | \$ 331,117 | \$ 7,235,960 | \$ 7,075,375 | \$ 491,702 | |
| Liabilities | | | | | |
| Due to others | \$ 331,117 | \$ 7,235,960 | \$ 7,075,375 | \$ 491,702 | |
| Total liabilities | \$ 331,117 | \$ 7,235,960 | \$ 7,075,375 | \$ 491,702 | |
| Township Bridge Fund | | | | | |
| Assets | | | | | |
| Cash | \$ - | \$ 371,988 | \$ 122,989 | \$ 248,999 | |
| Other receivables | - | 275,942 | - | 275,942 | |
| Total assets | \$ - | \$ 647,930 | \$ 122,989 | \$ 524,941 | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ 201,438 | \$ - | \$ 201,438 | |
| Due to other governmental units and agencies | - | 446,492 | 122,989 | 323,503 | |
| Total liabilities | \$ - | \$ 647,930 | \$ 122,989 | \$ 524,941 | |

(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, 2012

| | |
|--|----------------|
| Capital Assets | |
| Land | \$ 18,372,291 |
| Land improvements | 171,801 |
| Buildings | 176,005,236 |
| Building improvements | 32,707,777 |
| Leasehold improvements | 3,274,796 |
| Machinery and equipment and office furniture | 25,378,315 |
| Infrastructure | 177,466,908 |
| Construction in progress | 1,847,285 |
| | \$ 435,224,409 |

| | |
|---|----------------|
| Investments in governmental funds capital assets by source | |
| General Fund revenue | \$ 9,891,752 |
| Special Revenue Funds revenue | 5,627,017 |
| 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 | 54,236,560 |
| 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) |
| | \$ 435,224,409 |

Note: This schedule includes only capital assets used in the operation of governmental funds.
Capital assets of \$1,868,065 reported in the Internal Service 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, 2012

| <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 | \$ 14,021,831 | \$ - | \$ 3,722,869 | \$ - | \$ - | \$ 21,926,523 |
| Additions | - | - | - | 13,618 | - | 82,921 | - | 663,261 | 759,800 |
| Transfers | - | - | - | - | - | - | 203,133 | (203,133) | - |
| Balance, end of period | 11,770 | 30,352 | 4,139,701 | 14,035,449 | - | 3,805,790 | 203,133 | 460,128 | 22,686,323 |
| Public Safety | | | | | | | | | |
| Balance, beginning of period | 4,845,781 | 101,050 | 167,652,974 | 7,880,190 | 3,274,796 | 7,929,699 | - | - | 191,684,490 |
| Additions | - | - | - | - | - | 674,011 | - | 416,833 | 1,090,844 |
| Balance, end of period | 4,845,781 | 101,050 | 167,652,974 | 7,880,190 | 3,274,796 | 8,603,710 | - | 416,833 | 192,775,334 |
| Highways and Streets | | | | | | | | | |
| Balance, beginning of period | 13,427,444 | - | 835,747 | 1,298,261 | - | 6,532,209 | 165,699,290 | 2,740,104 | 190,533,055 |
| Additions | 86,430 | - | - | 29,820 | - | 179,242 | 11,564,485 | 9,794,705 | 21,654,682 |
| Transfers | - | - | - | - | - | - | - | (11,564,485) | (11,564,485) |
| Balance, end of period | 13,513,874 | - | 835,747 | 1,328,081 | - | 6,711,451 | 177,263,775 | 970,324 | 200,623,252 |
| Health and Welfare | | | | | | | | | |
| Balance, beginning of period | 866 | 40,399 | 468,513 | 1,085,463 | - | 824,306 | - | 264,445 | 2,683,992 |
| Additions | - | - | - | - | - | 13,693 | - | 249,681 | 263,374 |
| Transfers | - | - | - | 514,126 | - | - | - | (514,126) | - |
| Balance, end of period | 866 | 40,399 | 468,513 | 1,599,589 | - | 837,999 | - | - | 2,947,366 |
| Judicial | | | | | | | | | |
| Balance, beginning of period | - | - | 2,908,301 | 7,864,468 | - | 5,387,573 | - | - | 16,160,342 |
| Additions | - | - | - | - | - | 31,792 | - | - | 31,792 |
| Balance, end of period | - | - | 2,908,301 | 7,864,468 | - | 5,419,365 | - | - | 16,192,134 |
| Total balance, end of period | \$ 18,372,291 | \$ 171,801 | \$ 176,005,236 | \$ 32,707,777 | \$ 3,274,796 | \$ 25,378,315 | \$ 177,466,908 | \$ 1,847,285 | \$435,224,409 |

(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 174-181)

Revenue Capacity - The schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. (Pages 182-185)

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 186-187)

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 188-189)

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 190-195)

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 Seven Fiscal Years

(accrual basis of accounting)

| | <u>2006</u> | <u>2007</u> |
|---|-----------------------|-----------------------|
| Governmental activities | | |
| Invested in capital assets, net of related debt | \$ 128,775,736 | \$ 178,679,304 |
| Restricted | 80,606,568 | 75,925,208 |
| Unrestricted | 47,727,567 | 14,886,533 |
| Total governmental activities net assets | <u>\$ 257,109,871</u> | <u>\$ 269,491,045</u> |
| Business-type activities | | |
| Invested in capital assets, net of related debt | \$ 8,166,686 | \$ 7,756,628 |
| Restricted | 50,763 | 53,575 |
| Unrestricted | 7,340,820 | 8,657,226 |
| Total business-type activities net assets | <u>\$ 15,558,269</u> | <u>\$ 16,467,429</u> |
| Total primary government net assets | <u>\$ 272,668,140</u> | <u>\$ 285,958,474</u> |
| Primary Government | | |
| Invested in capital assets, net of related debt | \$ 136,942,422 | \$ 186,435,932 |
| Restricted | 80,657,331 | 75,978,783 |
| Unrestricted | 55,068,387 | 23,543,759 |
| Total primary government net assets | <u>\$ 272,668,140</u> | <u>\$ 285,958,474</u> |

Note: Winnebago County has opted to begin this schedule prospectively and not retroactively report years prior to implementation of GASB Statement No. 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.

| | <i>2008</i> | <i>2009</i> | <i>2010</i> | <i>2011</i> | <i>2012</i> |
|-----------|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ | 182,232,470 | \$ 184,195,898 | \$ 182,415,473 | \$ 157,029,706 | \$ 165,171,068 |
| | 72,569,170 | 71,817,662 | 71,903,079 | 55,071,335 | 55,556,298 |
| | 8,785,161 | (7,307,356) | (6,670,556) | 5,384,291 | 5,163,283 |
| \$ | 263,586,801 | \$ 248,706,204 | \$ 247,647,996 | \$ 217,485,332 | \$ 225,890,649 |
| | | | | | |
| \$ | 7,532,255 | \$ 7,247,979 | \$ 7,474,881 | \$ 7,655,052 | \$ 6,806,352 |
| | 51,200 | - | - | - | - |
| | 8,329,439 | 8,525,601 | 6,984,335 | 11,488,532 | 12,126,235 |
| \$ | 15,912,894 | \$ 15,773,580 | \$ 14,459,216 | \$ 19,143,584 | \$ 18,932,587 |
| \$ | 279,499,695 | \$ 264,479,784 | \$ 262,107,212 | \$ 236,628,916 | \$ 244,823,236 |
| | | | | | |
| \$ | 189,764,725 | \$ 191,443,877 | \$ 189,890,354 | \$ 164,684,758 | \$ 171,977,420 |
| | 72,620,370 | 71,817,662 | 71,903,079 | 55,071,335 | 55,556,298 |
| | 17,114,600 | 1,218,245 | 313,779 | 16,872,823 | 17,289,518 |
| \$ | 279,499,695 | \$ 264,479,784 | \$ 262,107,212 | \$ 236,628,916 | \$ 244,823,236 |

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

(accrual basis of accounting)

| | <i>2006</i> | <i>2007</i> | <i>2008</i> |
|---|-----------------------|-----------------------|-----------------------|
| Expenses | | | |
| Governmental activities | | | |
| General government | \$ 17,975,882 | \$ 17,453,405 | \$ 18,739,470 |
| Public safety | 47,522,298 | 57,533,271 | 68,179,352 |
| Highway and streets | 12,979,468 | 14,073,413 | 17,835,594 |
| Health and welfare | 15,276,315 | 16,908,841 | 18,738,702 |
| Judicial | 12,466,830 | 13,784,888 | 15,155,921 |
| Culture and recreation | 4,100,095 | 4,338,552 | 4,808,203 |
| Interest on long term liabilities | 5,702,358 | 7,747,506 | 7,467,358 |
| Total governmental activities expenses | <u>116,023,246</u> | <u>131,839,876</u> | <u>150,924,600</u> |
| Business-type activities | | | |
| Nursing home | 13,017,641 | 14,099,265 | 15,073,563 |
| Animal services | 1,869,108 | 2,054,740 | 2,064,387 |
| Golf course | 1,954,833 | 2,043,140 | 2,128,895 |
| Court Street Activities | - | - | - |
| Total business-type activities | <u>16,841,582</u> | <u>18,197,145</u> | <u>19,266,845</u> |
| Total primary government expenses | <u>\$ 132,864,828</u> | <u>\$ 150,037,021</u> | <u>\$ 170,191,445</u> |
| Program Revenues | | | |
| Governmental activities | | | |
| Charges for services | | | |
| General government | \$ 16,955,469 | \$ 14,132,318 | \$ 13,194,444 |
| Public safety | 3,743,348 | 4,317,596 | 5,117,128 |
| Highway and streets | 11,530,788 | 8,885,951 | 7,177,437 |
| Health and welfare | 1,473,973 | 1,568,764 | 1,552,157 |
| Judicial | 2,273,820 | 2,870,683 | 2,717,961 |
| Culture and recreation | 292,043 | 386,678 | 643,057 |
| Operating grants and contributions | 16,552,285 | 11,032,653 | 12,241,196 |
| Capital grants and contributions | 850,931 | 594,066 | 2,309,171 |
| Total governmental activities program revenues | <u>53,672,657</u> | <u>43,788,709</u> | <u>44,952,551</u> |
| Business-type activities | | | |
| Charges for services | | | |
| Nursing home | 10,462,343 | 11,997,437 | 11,599,296 |
| Animal Services | 1,978,359 | 1,880,469 | 2,166,162 |
| Golf Course | 1,758,738 | 1,854,000 | 1,765,917 |
| Court Street Activities | - | - | - |
| Total business-type activities program revenues | <u>14,199,440</u> | <u>15,731,906</u> | <u>15,531,375</u> |
| Total primary government revenues | <u>\$ 67,872,097</u> | <u>\$ 59,520,615</u> | <u>\$ 60,483,926</u> |

| | <i>2009</i> | <i>2010</i> | <i>2011</i> | <i>2012</i> |
|----|-------------|----------------|----------------|----------------|
| \$ | 16,303,780 | \$ 18,455,578 | \$ 14,033,139 | \$ 15,292,112 |
| | 68,142,980 | 62,513,492 | 61,782,384 | 60,627,022 |
| | 19,850,536 | 17,385,697 | 17,274,364 | 17,717,274 |
| | 21,706,141 | 19,416,340 | 19,215,046 | 17,376,532 |
| | 17,888,697 | 15,507,345 | 14,952,052 | 18,105,499 |
| | 5,426,727 | 4,846,811 | 800,000 | - |
| | 7,077,628 | 6,996,504 | 7,037,691 | 6,422,273 |
| | 156,396,489 | 145,121,767 | 135,094,676 | 135,540,712 |
| | 15,761,864 | 15,765,513 | 15,587,911 | 15,312,315 |
| | 2,250,079 | 2,289,646 | 2,255,708 | 2,372,936 |
| | 1,927,535 | 1,950,875 | - | - |
| | - | 182,196 | 350,375 | 437,708 |
| | 19,939,478 | 20,188,230 | 18,193,994 | 18,122,959 |
| \$ | 176,335,967 | \$ 165,309,997 | \$ 153,288,670 | \$ 153,663,671 |
| \$ | 13,127,463 | \$ 12,189,358 | \$ 11,171,293 | \$ 13,029,206 |
| | 5,614,364 | 6,345,288 | 6,372,497 | 7,039,712 |
| | 6,018,281 | 7,682,994 | 7,868,427 | 6,757,927 |
| | 1,512,599 | 1,590,773 | 1,556,136 | 1,570,501 |
| | 2,799,692 | 2,642,332 | 2,471,557 | 2,615,379 |
| | 519,134 | 330,159 | - | - |
| | 12,353,528 | 16,232,991 | 13,820,134 | 13,989,009 |
| | 6,431,481 | 2,419,112 | 5,333,161 | 8,568,290 |
| | 48,376,542 | 49,433,007 | 48,593,205 | 53,570,024 |
| | 12,379,735 | 10,835,227 | 16,827,249 | 12,443,315 |
| | 2,524,155 | 2,466,527 | 2,364,015 | 2,311,337 |
| | 1,733,708 | 1,690,706 | - | - |
| | - | 303,591 | 554,405 | 583,215 |
| | 16,637,598 | 15,296,051 | 19,745,669 | 15,337,867 |
| \$ | 65,014,140 | \$ 64,729,058 | \$ 68,338,874 | \$ 68,907,891 |

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

(accrual basis of accounting)

| | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|---|------------------------|------------------------|-------------------------|
| Net (Expense)/Revenue | | | |
| Governmental activities | \$ (62,350,589) | \$ (88,051,167) | \$ (105,972,049) |
| Business-type activities | (2,642,142) | (2,465,239) | (3,735,470) |
| Total primary government net expense | <u>\$ (64,992,731)</u> | <u>\$ (90,516,406)</u> | <u>\$ (109,707,519)</u> |
| General Revenues and Other Changes in Net Assets | | | |
| Governmental activities | | | |
| Taxes | | | |
| Property taxes | \$ 34,323,334 | \$ 36,205,099 | \$ 38,238,078 |
| Sales taxes | 1,188,682 | 1,234,410 | 1,127,725 |
| State income taxes | 4,681,463 | 5,407,065 | 5,868,899 |
| Quarter-cent sales tax | 8,530,267 | 8,526,460 | 8,242,841 |
| Public safety sales tax | 29,281,345 | 29,319,986 | 28,813,102 |
| Replacement taxes | 5,385,882 | 6,192,961 | 6,399,990 |
| Use tax | 779,917 | 808,433 | 986,901 |
| Other taxes | 5,563,042 | 6,208,919 | 6,611,323 |
| Miscellaneous | 1,316,646 | 2,680,190 | 4,785,300 |
| Interest income | 6,409,577 | 6,940,443 | 2,912,436 |
| Transfers | (2,900,000) | (3,091,625) | (3,060,000) |
| Total governmental activities | <u>94,560,155</u> | <u>100,432,341</u> | <u>100,926,595</u> |
| Business-type activities | | | |
| Property taxes | - | - | - |
| Miscellaneous | 10,897 | 168,269 | 61,448 |
| Interest revenue | 126,518 | 114,504 | 59,487 |
| Transfers | 2,900,000 | 3,091,625 | 3,060,000 |
| Total business-type activities | <u>3,037,415</u> | <u>3,374,398</u> | <u>3,180,935</u> |
| Total primary government | <u>\$ 97,597,570</u> | <u>\$ 103,806,739</u> | <u>\$ 104,107,530</u> |
| Change in Net Assets | | | |
| Governmental activities | \$ 32,209,566 | \$ 12,381,174 | \$ (5,045,454) |
| Business-type activities | 395,273 | 909,159 | (554,535) |
| Total primary government | <u>\$ 32,604,839</u> | <u>\$ 13,290,333</u> | <u>\$ (5,599,989)</u> |

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.

| <i>2009</i> | <i>2010</i> | <i>2011</i> | <i>2012</i> |
|------------------|------------------|-----------------|-----------------|
| \$ (108,019,947) | \$ (95,688,760) | \$ (86,501,471) | \$ (81,970,688) |
| (3,301,880) | (4,892,179) | 1,551,675 | (2,785,092) |
| \$ (111,321,827) | \$ (100,580,939) | \$ (84,949,796) | \$ (84,755,780) |

| | | | |
|---------------|---------------|---------------|---------------|
| \$ 40,094,867 | \$ 40,668,693 | \$ 34,184,743 | \$ 34,336,135 |
| 987,676 | 979,387 | 1,076,078 | 1,057,424 |
| 4,894,822 | 4,119,207 | 5,114,164 | 5,165,611 |
| 6,836,561 | 7,265,948 | 7,556,066 | 7,781,995 |
| 25,248,665 | 25,880,590 | 26,532,122 | 26,969,212 |
| 5,337,172 | 4,923,413 | 5,254,065 | 4,374,012 |
| 788,214 | 755,828 | 895,589 | 918,351 |
| 6,369,042 | 6,304,179 | 5,863,087 | 6,342,020 |
| 4,160,561 | 6,839,346 | 2,386,360 | 2,483,083 |
| 1,430,769 | 306,961 | 143,371 | 134,463 |
| (5,504,182) | (3,413,000) | 280,857 | 257,000 |
| 90,644,167 | 94,630,552 | 89,286,502 | 89,819,306 |

| | | | |
|---------------|---------------|---------------|---------------|
| - | - | 2,932,359 | 2,830,353 |
| 105,142 | 164,779 | 149,907 | - |
| 23,424 | 36 | 8 | 742 |
| 3,034,000 | 3,413,000 | (280,857) | (257,000) |
| 3,162,566 | 3,577,815 | 2,801,417 | 2,574,095 |
| \$ 93,806,733 | \$ 98,208,367 | \$ 92,087,919 | \$ 92,393,401 |

| | | | |
|-----------------|----------------|--------------|--------------|
| \$ (17,375,780) | \$ (1,058,208) | \$ 2,785,031 | \$ 7,848,618 |
| (139,314) | (1,314,364) | 4,353,092 | (210,997) |
| \$ (17,515,094) | \$ (2,372,572) | \$ 7,138,123 | \$ 7,637,621 |

County of Winnebago, Illinois
Fund Balances, Governmental Funds
Last Seven 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> | <u>2012</u> |
|---|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | | | | |
| Nonspendable in form - inventory | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,911 | \$ 160,149 |
| Reserved/Restricted | - | 447,550 | 186,599 | 101,869 | 151,589 | - | - |
| Assigned | - | - | - | - | - | - | - |
| Unreserved/Unassigned | 15,471,019 | 15,325,630 | 14,449,681 | 7,096,792 | 10,209,791 | 11,855,772 | 13,111,073 |
| Total General Fund | \$ 15,471,019 | \$ 15,773,180 | \$ 14,636,280 | \$ 7,198,661 | \$ 10,361,380 | \$ 11,926,683 | \$ 13,271,222 |
| All Other Governmental Funds | | | | | | | |
| Reserved/Restricted | \$ 14,438,848 | \$ 37,322,223 | \$ 33,559,508 | \$ 28,534,511 | \$ 35,076,197 | \$ 55,071,335 | \$ 55,556,298 |
| 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 | 4,926,095 |
| Capital projects | - | - | - | - | - | 2,468,017 | 2,212,888 |
| Public health | - | - | - | - | - | 1,654,327 | - |
| Highways and streets | - | - | - | - | - | 4,253,772 | 8,288,071 |
| Unassigned | - | - | - | - | - | (450,670) | (191,552) |
| Total all other governmental funds | \$ 112,333,499 | \$ 100,044,145 | \$ 87,844,347 | \$ 66,075,358 | \$ 72,995,092 | \$ 67,440,344 | \$ 70,791,800 |

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 Seven Fiscal Years

(modified accrual basis of accounting)

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|----------------------|----------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Revenues | | | | | | | |
| Taxes | \$ 73,793,545 | \$ 75,783,888 | \$ 77,098,147 | \$ 73,955,983 | \$ 73,955,983 | \$ 69,975,097 | \$ 70,862,114 |
| Intergovernmental | 34,139,241 | 35,678,286 | 36,210,313 | 40,056,706 | 40,056,706 | 35,797,876 | 35,817,794 |
| Charges for services | 28,879,736 | 24,962,050 | 22,971,935 | 22,239,473 | 22,239,473 | 18,364,562 | 19,922,309 |
| Fines and forfeitures | 1,063,197 | 1,226,659 | 1,277,407 | 1,364,338 | 1,364,338 | 4,063,815 | 4,562,522 |
| Licenses and permits | 2,040,799 | 1,326,945 | 1,547,087 | 1,244,095 | 1,244,095 | 1,369,830 | 1,292,518 |
| Investment income | 6,409,577 | 6,940,442 | 2,912,436 | 1,430,769 | 1,430,769 | 143,371 | 134,464 |
| Miscellaneous | 1,316,646 | 3,044,892 | 4,784,679 | 4,250,560 | 4,250,560 | 3,139,907 | 3,198,670 |
| Total revenues | 147,642,741 | 148,963,162 | 146,802,004 | 144,541,924 | 144,541,924 | 132,854,458 | 135,790,391 |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | 15,071,148 | 15,078,745 | 17,054,879 | 18,458,779 | 18,458,779 | 13,668,349 | 15,260,539 |
| Public safety | 47,351,593 | 54,696,874 | 62,720,274 | 58,226,550 | 58,226,550 | 55,058,505 | 56,396,803 |
| Highway and streets | 8,629,967 | 9,025,979 | 9,970,104 | 9,750,329 | 9,750,329 | 9,071,694 | 9,121,707 |
| Health and welfare | 15,413,950 | 16,955,963 | 18,516,135 | 18,131,987 | 18,131,987 | 16,901,253 | 16,814,070 |
| Judicial | 12,486,328 | 13,783,781 | 14,724,540 | 14,955,689 | 14,955,689 | 14,485,897 | 16,678,131 |
| 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 | 9,396,952 |
| Interest | 4,956,968 | 6,173,058 | 7,381,026 | 7,037,247 | 7,037,247 | 7,286,462 | 6,255,194 |
| Bond issuance costs | - | - | - | - | - | - | 346,996 |
| Capital outlays | 107,646,294 | 49,688,239 | 18,298,245 | 19,004,874 | 19,004,874 | 8,347,378 | 5,054,815 |
| Total expenditures | 218,002,548 | 176,337,353 | 160,812,609 | 157,928,558 | 157,928,558 | 133,962,075 | 135,325,207 |
| Excess of revenues over (under) expenditures | (70,359,807) | (27,374,191) | (14,010,605) | (13,386,634) | (13,386,634) | (1,107,617) | 465,184 |
| Other financing sources (uses) | | | | | | | |
| Proceeds from refunding bond | - | 18,765,000 | - | - | - | - | 14,660,000 |
| Payments to refunded debt escrow agent | - | (18,559,440) | - | (2,761,547) | (2,761,547) | (6,126,387) | (15,279,265) |
| 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 | 3,300,000 |
| Premium (discount) on bond issue | 983,343 | 311,021 | 784 | 131,729 | 131,729 | 269,580 | 786,377 |
| 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 | 15,824,447 |
| Transfers out | (28,906,361) | (25,839,624) | (20,378,841) | (18,899,781) | (18,899,781) | (15,831,943) | (15,617,447) |
| Total other financing sources (uses) | \$ 56,453,029 | \$ 15,386,998 | \$ (434,216) | \$ 525,111 | \$ 525,111 | \$ 329,050 | \$ 3,674,112 |
| Net change in fund balances | (13,906,778) | (11,987,193) | (14,444,821) | (12,861,523) | (12,861,523) | (778,567) | 4,139,296 |
| Debt service as a percentage of noncapital expenditures | 7.41% | 11.48% | 11.59% | 11.66% | 10.31% | 12.61% | 13.12% |

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

| <i>Levy Year</i> | <i>Real Property</i> | | <i>Railroad Property</i> | | <i>Total</i> | | <i>Total Direct Tax Rate</i> |
|----------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|---------------------------|---------------------------------------|--------------------------------------|
| | <i>Assessed Value</i> | <i>Estimated Actual Value</i> | <i>Assessed Value</i> | <i>Estimated Actual Value</i> | <i>Assessed Value</i> | <i>Estimated Actual Value</i> | |
| 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 |
| 2011 | 4,486,916,092 | 13,460,748,276 | 6,161,628 | 18,484,884 | 4,493,077,720 | 13,479,233,160 | 0.8676 |

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 Seven Levy Years

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

| Year taxes are payable | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| County of Winnebago | | | | | | | |
| General | .2500 | .2473 | .2500 | .3203 | .3274 | .3520 | 0.3292 |
| Special Revenue | .5400 | .5358 | .5204 | .4632 | .4660 | .4779 | 0.5384 |
| City Rates | | | | | | | |
| City of Rockford | 2.2601 | 2.2527 | 2.2026 | 2.2085 | 2.2297 | 2.3595 | 2.5191 |
| City of South Beloit | 1.0054 | .9358 | .8745 | .8554 | .8616 | .9222 | 0.9796 |
| Community College Rates | .4471 - .5282 | .4660 - .5422 | .4410 - .5484 | .4578 - .5454 | .4583 - .5624 | .4503 - .5587 | .4541 - .5745 |
| Village Rates | .2320 - .8197 | .2274 - .8124 | .2268 - .7895 | .2239 - .7928 | .2302 - .8728 | .2342 - .7386 | .2522 - .7492 |
| Forest Preserve Rate | 0.0994 | 0.0951 | 0.0905 | 0.0859 | 0.0859 | 0.0898 | 0.0956 |
| Fire District Rates | .06 - .7214 | .2806 - .7239 | .0547 - .7210 | .0556 - .7306 | .0562 - .6930 | .0599 - .7260 | .0639 - .7342 |
| 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 | 3.0293 - 3.80200 |
| High School Rate | 2.3333 | 2.3711 | 2.2614 | 2.2378 | 2.2624 | 2.4029 | 2.5025 |
| Library District Rates | .1481 - .3171 | .1501 - .3156 | .1488 - .3147 | .1491 - .3233 | .1451-.3309 | .1538 - .3564 | .1602 - .3860 |
| Multi-Township District Rates | .0397 - .0539 | .0366 - .0529 | .0360 - .0497 | .0311 - .0462 | .0312-.0447 | .0307 - .0456 | .0321 - .0448 |
| Park District Rates | .1108 - .7525 | .1107 - .7360 | .1082 - .7198 | .1088 - .7319 | .1076 - .7455 | .1092 - .7869 | .1003 - .8432 |
| Road District Rates | .0371 - .3084 | .0358 - .3163 | .0346 - .3136 | .0344 - .3079 | .0344-.3998 | .0367 - .4146 | .0377 - .4252 |
| Sanitary District Rates | .0383 - .1342 | .0365 - .1237 | .0359 - .1221 | .0339 - .1243 | .0344-.1268 | .0340 - .1362 | .0360 - .1469 |
| Special District Rate | 0.0430 | .0411 | .0323 | .0306 | 0.0302 | 0.0305 | 0.0315 |
| Street Light District Rate | 0.4036 | .4766 | .5103 | .5063 | 0.5195 | 0.5560 | 0.5889 |
| Township Rates | .0862 - .4414 | .0824 - .4521 | .0810 - .4424 | .0788 - .4302 | .0793-.3998 | .0806 - .4303 | .0859 - .4400 |
| 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 | 5.1937 - 6.7230 |
| Greater Rockford Airport | N/A | 0.0893 | .0884 | .0890 | 0.0901 | 0.0954 | 0.0937 |

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>2012 Assessed Valuation</i> | <i>Rank</i> | <i>Percentage of Total Assessed Valuation</i> | <i>2003 Assessed Valuation</i> | <i>Rank</i> | <i>Percentage of Total Assessed Valuation</i> |
|------------------------------------|----|--|-------------|---|--|-------------|---|
| Lowe's Home Centers, Inc. | \$ | 19,659,675 | 1 | 0.44% | - | - | 0.00% |
| CBL/ Cherryvale LLC | | 15,521,335 | 2 | 0.35% | 13,441,575 | 1 | 0.36% |
| Greater Rockford Airport Authority | | 11,730,588 | 3 | 0.26% | 13,073,365 | 2 | 0.35% |
| Beloit Memorial Hospital | | 11,725,502 | 4 | 0.26% | - | - | 0.00% |
| Forest Plaza, LLC | | 8,123,920 | 5 | 0.18% | - | - | 0.00% |
| Two Star Property Co., Inc. | | 5,322,462 | 6 | 0.12% | 5,615,537 | 5 | 0.15% |
| Menard, Inc | | 4,856,573 | 7 | 0.11% | - | - | 0.00% |
| Anderson Rockford Properties, LLC | | 4,535,650 | 8 | 0.10% | - | - | 0.00% |
| Wal-Mart Stores, Inc. | | 4,531,732 | 9 | 0.10% | - | - | 0.00% |
| Edward Rose Associates, Inc. | | 4,512,224 | 10 | 0.10% | - | - | 0.00% |
| Hamilton Sundstrand Corp. | | - | - | 0.00% | 7,249,245 | 3 | 0.20% |
| Rock River Valley Industrial Park | | - | - | 0.00% | 5,713,148 | 4 | 0.15% |
| Fairhaven Christian Home | | - | - | 0.00% | 4,799,526 | 6 | 0.13% |
| Commonwealth Edison | | - | - | 0.00% | 4,420,179 | 7 | 0.12% |
| DI Properties | | - | - | 0.00% | 4,425,841 | 8 | 0.12% |
| Simon Property Group | | - | - | 0.00% | 4,305,800 | 9 | 0.12% |
| Market Shopping Center LLC | | - | - | 0.00% | 4,149,443 | 10 | 0.11% |
| | \$ | 90,519,661 | | 2.02% | \$ 67,193,659 | | 1.81% |

Source: Winnebago County Clerk's Office

Note: The above figures for 2012 represent the Assessed Valuation related to the 2011 tax levy paid in 2012

County of Winnebago, Illinois
Property Tax Levies and Collections
Last Seven 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 | |
|-------------|--|--------------|---------------------|--|-----------------------------|---------------------------------|---------------------------|-----------------------------|
| | Amount | Adjustments | Total Adjusted Levy | Amount | Percentage of Original Levy | | Amount | Percentage of Adjusted Levy |
| 2012 | \$ 42,627,933 | \$ (208,805) | \$ 42,419,128 | \$ 40,818,992 | 95.76% | \$ 1,502,225 | \$ 42,321,217 | 99.77% |
| 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 | | | | | |
| 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 | 2.000% | 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% |
| 2012 | 14,035,000 | 136,907,693 | 700,000 | - | 85,373 | 1,860,000 | 237,979 | 153,826,045 | *** | 520.97 | 47.53 | 0.10% |

* 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 beginning in fiscal year 2011.

**County of Winnebago, Illinois
Legal Debt Margin Information**

Last Ten Fiscal Years

September 30, 2012

| Fiscal Year | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Debt Limit | \$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 | \$127,190,917 |
| Total Net Debt Applicable to Limit | 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 | 15,895,000 |
| Legal Debt Margin | \$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 | \$111,295,917 |
| Total Net Debt Applicable to the Limit as a Percentage of Debt Limit | 2.41% | 4.29% | 4.08% | 3.90% | 8.14% | 8.57% | 11.63% | 11.21% | 12.89% | 12.50% |

| | |
|---|-------------------------|
| Legal Debt Margin Calculation for Fiscal 2012 | 2.875% |
| Equalized Assessed Value | <u>\$ 4,424,031,898</u> |
| Debt Limit | \$ 127,190,917 |
| Debt Applicable to Limit | |
| General Obligation Bonds | 152,802,693 |
| Bonded debt excluded from long-term debt | <u>(131,017,693)</u> |
| Total net debt applicable to debt limit | <u>21,785,000</u> |
| LEGAL DEBT MARGIN | <u>\$ 105,405,917</u> |

Note: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit beginning in 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 |
|-------------|-------------------|--|-------------------------------------|-----------------------------|
| 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 | 9,784,220 | 33,151 | 14.5 |
| 2011 | 295,266 | 10,106,551 | 34,377 | 13.3 |
| 2012 | 295,266 | * | * | 11.1 |

(1) The Official 2000 Census figure was used for 2002 - 2009.
The Official 2010 Census figure was used for 2010 - 2012.

(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 Four Years

Current Year

| <i>Employer</i> | <i>Percentage</i> | | | <i>Percentage</i> | | | <i>Percentage</i> | | | <i>Percentage</i> | | |
|----------------------------------|-------------------|------------------------|-------------------|-------------------|------------------------|-------------------|-------------------|------------------------|-------------------|-------------------|------------------------|-------------------|
| | <i>2012</i> | <i>of Total County</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> | <i>Employees</i> | <i>Rank</i> | <i>Employment</i> |
| Rockford School District 205 (1) | 4,800 | 1 | 3.37% | 4,800 | 1 | 3.33% | 4,800 | 1 | 3.26% | 4,800 | 1 | 3.12% |
| Wal-Mart Stores | 2,750 | 2 | 1.93% | 2,750 | 2 | 1.91% | - | - | - | - | - | - |
| Swedish American Health System | 2,600 | 3 | 1.83% | 2,600 | 3 | 1.80% | 2,600 | 2 | 1.76% | 2,600 | 2 | 1.69% |
| Rockford Memorial Hospital | 2,500 | 4 | 1.76% | 2,500 | 4 | 1.73% | 2,500 | 4 | 1.70% | 2,500 | 3 | 1.63% |
| Chrysler, Inc. | 2,350 | 5 | 1.65% | 2,350 | 5 | 1.63% | 2,600 | 3 | 1.76% | - | - | - |
| Hamilton Sundstrand | 2,000 | 6 | 1.40% | 2,000 | 6 | 1.39% | 2,200 | 5 | 1.49% | 2,200 | 4 | 1.43% |
| OSF Saint Anthony Medical Center | 2,000 | 7 | 1.40% | 2,000 | 7 | 1.39% | 2,000 | 6 | 1.36% | 2,000 | 5 | 1.30% |
| United Parcel Service | 2,000 | 8 | 1.40% | 2,000 | 8 | 1.39% | 2,000 | 7 | 1.36% | 2,000 | 5 | 1.30% |
| Rockford Park District | 1,700 | 9 | 1.19% | 1,700 | 9 | 1.18% | 1,692 | 8 | 1.15% | 1,692 | 6 | 1.10% |
| County of Winnebago | 1,600 | 10 | 1.12% | 1,600 | 10 | 1.11% | 1,479 | 11 | 1.00% | 1,491 | 8 | 0.97% |
| Harris Bank N.A. | 1,600 | 11 | 1.12% | 1,600 | 11 | 1.11% | - | - | - | - | - | - |
| Freeport Health Network | 1,490 | 12 | 1.05% | 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% | - | - | 0.00% | 1,300 | 12 | 0.88% | - | - | - |
| Woodward Governor Company | - | - | 0.00% | - | - | 0.00% | - | - | 0.00% | 1,200 | 9 | 0.78% |
| Greenlee Textron | - | - | 0.00% | - | - | 0.00% | - | - | 0.00% | 1,100 | 10 | 0.72% |
| Cadbury Adams U.S.A. LLC | - | - | 0.00% | - | - | 0.00% | - | - | 0.00% | 1000 | 11 | 0.65% |
| City of Rockford | - | - | 0.00% | - | - | 0.00% | - | - | 0.00% | 1000 | 11 | 0.65% |
| | 27,390 | - | 19.22% | 27,390 | - | 19.00% | 26,261 | - | 17.82% | 25,183 | - | 16.38% |

Source: 2009-2012 Illinois Manufacturer's Directory, 2009-2012 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 Seven Years

| Function/Program | Full-time Equivalent Employees at September 30 | | | | | | |
|------------------------|--|---------|---------|---------|---------|---------|---------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
| General Government | 167.0 | 188.0 | 180.0 | 157.5 | 148.5 | 151.5 | 151.5 |
| Public Safety | 518.0 | 625.0 | 640.5 | 617.0 | 588.0 | 562.0 | 550.0 |
| Highways and Streets | 62.0 | 61.0 | 63.0 | 62.0 | 58.0 | 59.0 | 58.5 |
| Health and Welfare | 449.0 | 505.0 | 459.0 | 435.5 | 419.5 | 407.5 | 414.0 |
| Judicial | 266.0 | 303.0 | 304.0 | 298.5 | 265.5 | 278.5 | 266.0 |
| Culture and Recreation | 86.0 | 90.0 | 80.5 | 78.5 | 78.5 | - | - |
| Total | 1,548.0 | 1,772.0 | 1,727.0 | 1,649.0 | 1,558.0 | 1,458.5 | 1,440.0 |

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 No. 44 in 2006.

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

| <u>Function/Program</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | |
| Supervisor of Assessments | | | | | | |
| Number of Assessment Notices | 124,553 | 29,774 | 37,647 | 28,910 | 122,147 | 26,482 |
| Number of Appeals | 1,996 | 2,716 | 5,414 | 5,318 | 7,856 | 6,319 |
| Real Estate Transfer Declarations Processed | 8,496 | 5,361 | 3,952 | 3,591 | 2,778 | 6,309 |
| Total Exemptions (All Types) | 126,827 | 128,563 | 129,279 | 126,780 | 122,695 | 122,987 |
| County Clerk's Office | | | | | | |
| Birth Certificates Issued | 5,179 | 5,219 | 4,999 | 4,823 | 4,638 | 4,602 |
| Death Certificates Issued | 2,728 | 2,831 | 2,705 | 2,818 | 2,930 | 2,881 |
| Marriage Certificates Issued | 2,085 | 1,928 | 1,755 | 1,820 | 1,121 | 1,846 |
| Civil Union Certificates Issued | * | * | * | * | 52 | 51 |
| Raffle Licenses Issued | 300 | 318 | 280 | 286 | 178 | 224 |
| County Treasurer | | | | | | |
| Number of Real Estate Parcels Billed | 144,803 | 146,798 | 147,902 | 148,115 | 148,285 | 126,315 |
| Number of Certified Mailed | 7,065 | 7,078 | 6,399 | 7,904 | 7,504 | 7,863 |
| Recorder of Deeds | | | | | | |
| Total Documents Recorded | 77,374 | 58,539 | 64,039 | 52,085 | 48,830 | 51,465 |
| Total Mortgages Recorded | 18,858 | 14,266 | 16,388 | 12,715 | 11,118 | 11,845 |
| Total Deeds Recorded | 12,166 | 9,396 | 8,641 | 8,073 | 7,553 | 8,476 |
| Total Foreclosures Recorded | 459 | 566 | 656 | 783 | 670 | 879 |
| Regional Planning & Economic Development | | | | | | |
| Number of Building Permits Issued | 3,926 | 3,131 | 2,475 | 2,605 | 3,759 | 3,701 |
| Public Safety | | | | | | |
| Sheriff's Departments | | | | | | |
| Bookings | 20,815 | 20,968 | 19,153 | 16,839 | 15,341 | N/A |
| Release / Bond Out | 20,612 | 20,769 | 19,128 | 16,632 | 15,285 | N/A |
| 911 Calls Handled | 112,920 | 121,619 | 113,134 | 110,106 | 113,755 | N/A |
| Accident Reports | 1,512 | 1,241 | 1,163 | 903 | 865 | N/A |
| Traffic Citations Issued | 9,353 | 11,250 | 10,412 | 8,441 | 8,763 | N/A |
| Average Jail Population | 665 | 758 | 801 | 856 | 761 | N/A |
| Vehicles Impounded | 1,778 | 1,975 | 1,588 | 1,558 | 1,320 | N/A |
| Meals Provided to Inmates and Staff | 799,000 | 990,773 | 1,067,850 | 991,044 | 1,635,589 | N/A |
| Animal Services | | | | | | |
| Number of Dogs Adopted | 700 | 950 | 800 | 750 | 659 | 694 |
| Number of Cats Adopted | 950 | 900 | 900 | 650 | 654 | 701 |
| Highways and Streets | | | | | | |
| Miles of Maintained County Roads | 295 | 306 | 306 | 303 | 303 | 303 |

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

| <u>Function/Program</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Health and Welfare | | | | | | |
| County Health Department | | | | | | |
| Family Case Management | | | | | | |
| Number Served | 8,702 | 8,199 | 8,552 | 7,904 | 6,658 | N/A |
| Women, Infants & Children | | | | | | |
| Total Case Load | 7,522 | 8,122 | 8,415 | 7,655 | 7,315 | N/A |
| Clients | 13,282 | 13,473 | 14,799 | 13,775 | 12,945 | N/A |
| Total Visits | 33,879 | 36,950 | 40,612 | 34,308 | 33,137 | N/A |
| KidCare - State Health Ins. Program | | | | | | |
| Children Enrolled | 349 | 395 | 410 | 430 | 354 | N/A |
| Lead Screening and Testing | | | | | | |
| Tests Performed | 1,384 | 1,420 | 647 | 919 | 689 | N/A |
| Social Work / Mental Health | | | | | | |
| Number Served | 486 | 391 | 461 | 450 | 354 | N/A |
| Health Works - Foster Children Health Care | | | | | | |
| Number Served | 1,180 | 1,201 | 1,439 | 1,632 | 1,471 | N/A |
| Sexually Transmitted Diseases | | | | | | |
| Total Clinic Visits | 6,801 | 5,012 | 5,602 | 5,491 | 4,907 | N/A |
| Ryan White Programs | | | | | | |
| Number Served | 273 | 320 | 411 | 426 | 435 | N/A |
| Health Promotion / Awareness | | | | | | |
| Screenings / Immunizations | 16,227 | 17,600 | 18,001 | 11,530 | 11,805 | N/A |
| Women's Health | | | | | | |
| Women's Health Clients | 5,602 | 4,990 | 4,236 | 7,410 | 7,073 | N/A |
| Breast & Cervical Screenings | 1,599 | 1,035 | 1,272 | 1,100 | 1,200 | N/A |
| Stand Against Cancer Clients | N/A | 88 | 75 | 79 | 66 | N/A |
| Neighborhood Environmental | | | | | | |
| Hotel & Motel Inspections | 40 | 31 | 35 | 11 | 25 | N/A |
| Total of All Inspections Types Completed | 12,517 | 11,151 | 11,870 | 10,133 | 9,801 | N/A |
| Pollution Control | | | | | | |
| Number of Inspections | 1,989 | 1,428 | 1,240 | 1,407 | 1,679 | N/A |
| Public Facilities Sanitation | | | | | | |
| Food, Tanning, & Body Art Facilities Inspections | 3,625 | 3,833 | 5,109 | 3,298 | 5,503 | N/A |
| Laboratory - Water & Pollen Tests | | | | | | |
| Number of Environmental Tests | 19,787 | 24,206 | 8,622 | 8,892 | 12,252 | N/A |
| RPR (STD) Tests | 3,276 | 3,561 | 4,100 | 2,690 | 0 | N/A |
| County Nursing Home - River Bluff | | | | | | |
| Nursing Home Inpatient Days | 87,535 | 84,890 | 86,302 | 81,551 | 87,554 | 76,868 |
| Veteran's Assistance Commission | | | | | | |
| Monthly Average Case Load | N/A | 28 | 30 | 34 | 49 | 50 |
| Total Veterans Assisted | N/A | 826 | 945 | 1,040 | 1,269 | 1,334 |
| Total Monetary Assistance Provided | N/A | 72,856 | 77,931 | 94,350 | 132,950 | 139,676 |

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

| <u>Function/Program</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Judicial | | | | | | |
| Court Services | | | | | | |
| Total Adult Probation Cases | 3,323 | 3,215 | 3,141 | 3,204 | 4,072 | 6,153 |
| Total Juvenile Probation Cases | 315 | 339 | 495 | 388 | 942 | 1,263 |
| Juvenile Detention Home Average Population | 12 | 14 | 22 | 24 | 44 | 49 |
| Juveniles Admitted to Detention Home During the Year | 945 | 972 | 766 | 738 | 672 | 580 |
| Circuit Clerk's Office - 17th Judicial Circuit | | | | | | |
| Total Cases Filed | 106,186 | 103,534 | 98,596 | 88,780 | 82,092 | 80,465 |
| Juvenile Cases Filed | 743 | 1,011 | 974 | 940 | 732 | 1,076 |
| Criminal Felony Cases Filed | 4,931 | 5,164 | 4,082 | 3,911 | 3,634 | 3,748 |
| Criminal Misdemeanor Cases Filed | 9,245 | 9,770 | 6,358 | 5,092 | 4,285 | 4,516 |
| DUI Cases Filed | 1,743 | 1,893 | 1,802 | 1,722 | 1,577 | 1,630 |
| Traffic Cases Filed | 70,944 | 67,154 | 66,007 | 58,150 | 54,362 | 51,492 |
| Other Cases Filed | 18,580 | 18,542 | 19,373 | 18,965 | 17,502 | 18,003 |
| Child's Advocacy Center - Abuse Agency | | | | | | |
| Number of Referrals | N/A | 695 | 593 | 593 | 578 | 576 |
| Interviews Conducted | N/A | 426 | 386 | 376 | 338 | 374 |
| People Who Received Support Services | N/A | 2,057 | 1,167 | 1,262 | 1,317 | 1,444 |
| Number of Cases Closed | N/A | 99 | 176 | 276 | 246 | 272 |
| Number of Arrests | N/A | 34 | 62 | 44 | 60 | 61 |
| Number of People Charged | N/A | 57 | 32 | 41 | 36 | 59 |
| Coroner's Office | | | | | | |
| Total Number of Calls | N/A | 2,605 | 2,588 | 2,564 | 2,835 | 2,614 |
| Total Number Transported | N/A | 389 | 380 | 384 | 378 | 393 |
| Total Number of Autopsies | N/A | 352 | 288 | 274 | 283 | 281 |

Source: Respective County Departments

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

The Sheriff's Office, Annual Report of Operations also has a release date which requires reporting 2012 numbers in next years financial report.

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

Notes: Information was not tracked prior to the implementation of GASB Statement No. 44 in 2006, and is not immediately available.

The Health Department has changed the release date of the Public Health Services Annual Report. 2012 amounts will be made available in next year's financial report.

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

| <i>Function/Program</i> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | | |
| County Purchasing Department | | | | | | |
| Vehicle Pool | N/A | N/A | N/A | 19 | 18 | 17 |
| Public Safety | | | | | | |
| Sheriff's Department | | | | | | |
| Number of County Jail Beds (Capacity) | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 |
| Number of Patrol Boats | 3 | 3 | 3 | 3 | 3 | 3 |
| Number of Fleet Vehicles | N/A | N/A | N/A | 160 | 150 | 131 |
| Animal Services | | | | | | |
| Vehicle Pool | N/A | N/A | 12 | 12 | 9 | 12 |
| Highways and Streets | | | | | | |
| Miles of Maintained County Roads | 295 | 306 | 306 | 303 | 303 | 303 |
| Number of County Road Traffic Signals | 47 | 51 | 55 | 65 | 58 | 58 |
| Number of County Road Bridges | 98 | 94 | 87 | 85 | 85 | 85 |
| Number of Vehicles and Light Equipment | N/A | N/A | N/A | N/A | 112 | 112 |
| Number of Heavy Equipment Items | N/A | N/A | N/A | N/A | 232 | 232 |
| Health and Welfare | | | | | | |
| County Health Department | | | | | | |
| Number of Health Department Facilities | 6 | 6 | 6 | 6 | 3 | 3 |
| County Nursing Home - River Bluff | | | | | | |
| Number of Nursing Home Beds | 304 | 304 | 304 | 304 | 304 | 304 |
| Licensed Bed Days During Fiscal Year | 110,960 | 111,264 | 110,960 | 110,960 | 110,960 | 110,960 |
| Judicial | | | | | | |
| Court Services | | | | | | |
| Juvenile Detention Facility Capacity | 48 | 48 | 48 | 48 | 48 | 48 |
| Juvenile Detention Vehicles | 3 | 3 | 2 | 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 No. 44 in 2006, and is not immediately available.

**County of Winnebago, Illinois
Miscellaneous Statistics**

September 30, 2012

| | |
|---|---|
| Geographic Location: | Winnebago County was formed out of Jo Daviess and LaSalle counties. Winnebago County 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. Boone and Stephenson Counties were created from land that used to belong to Winnebago County. |
| County Size/Make-up: | 520 sq. mi. (1,344.9 km ²) of which 514 sq. mi. (1,330.6 Km ²) is land, about 98.87% and 6 sq. mi. (14.3 Km ²) is water, about 1.13%. |
| Population: | 2010 census: 295,266 |
| Density: | 541/sq. mi. (209/km ²) |
| County Seat: | Rockford, Illinois |
| Year of Incorporation: | 1837 |
| Form of Government: | Township Form of Government Act was adopted by the County's voters in 1849 and the provisions are presently in effect. Governance is administered by a 20 member elected board which is headed by a chairperson who is elected to a four-year term. The Board is comprised of one such member being elected from each of 20 districts within the County. Board members serve either a two-year or four-year term. |
| Statutory Elected Positions: | There are ten 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. |
| Employment Distribution: | |
| Top Five Employment Sectors | |
| Educational Services & Human Services: | 24.5% |
| Manufacturing: | 20.7% |
| Retail Trade: | 11.1% |
| Arts, Entertainment, and Hospitality: | 8.2% |
| Professional, Scientific, & Administrative: | 8.0% |

Source: U.S. Census Bureau, 2011 American Community Survey

