

SUPPLEMENTAL INFORMATION

GENERAL FUND

The general fund is the primary operating fund of the County and receives most of the revenue derived by the County from local sources. It is used to account for all financial resources except those required to be accounted for in another fund.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEET-GENERAL FUND

December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
<u>ASSETS</u>		
Cash and investments	\$ 17,272,978	\$ 13,706,452
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	4,726,370	4,446,836
Property taxes levied for ensuing year's budget	60,722,364	56,551,884
Taxes levied for other governments	1,910,384	1,923,293
Accounts receivable	328,677	317,135
Accrued interest	327,772	243,767
Due from other governmental agencies	760,326	779,105
Due from other funds	153,908	170,489
Inventories	-	6
Advance payments - Vendors	88,768	51,541
Loans receivable	1,620,233	1,732,593
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Total Assets	\$ 87,911,780	\$ 79,923,101
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<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 510,754	\$ 735,847
Accrued compensation	1,320,474	1,415,468
Other accrued liabilities	-	-
Due to other governmental agencies	2,414,971	2,447,063
Deferred property tax revenue	61,750,963	57,444,847
Other deferred revenue	257,147	361,437
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Total Liabilities	66,254,309	62,404,662
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Fund Balance:		
Reserved for:		
Delinquent property taxes	3,061,932	2,730,195
Inventories	-	6
Advance payments	88,768	51,541
Capital outlay	254,351	294,659
Loans receivable	1,887,785	1,850,749
Public Safety	200,148	104,912
Scholarship Program	27,661	25,783
Prior years commitments	163,563	73,696
Unreserved:		
Designated for subsequent year's expenditures	424,000	449,247
Designated for prior years appropriations	403,726	143,242
Designated for special projects	1,652,331	1,450,738
Undesignated	13,493,206	10,343,671
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Total Fund Balance	21,657,471	17,518,439
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Total Liabilities and Fund Balance	\$ 87,911,780	\$ 79,923,101
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WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 56,551,363	\$ 56,551,363	\$ 56,404,950	\$ (146,413)	\$ 54,394,093
Sales and Use Taxes	370,955	370,955	427,801	56,846	432,601
Interest on Taxes	700,000	700,000	822,361	122,361	845,514
Total Taxes	57,622,318	57,622,318	57,655,112	32,794	55,672,208
Intergovernmental:					
State Shared Taxes	4,324,000	4,324,000	4,273,533	(50,467)	4,614,966
Indirect Cost Reimbursement	84,300	84,300	32,801	(51,499)	91,325
County Clerk	-	288,000	-	(288,000)	-
County Treasurer	30,000	30,000	33,000	3,000	33,000
County Road Maintenance	2,692,377	2,692,377	2,700,240	7,863	2,757,825
Underground Storage Tanks	5,000	5,000	-	(5,000)	-
Child Support	1,203,801	1,203,801	983,873	(219,928)	1,071,935
Public Health	581,730	602,730	668,818	66,088	610,496
Veterans Service	13,000	13,000	13,000	-	13,000
Scholarship Program	7,200	7,200	-	(7,200)	-
University Extension	30,000	73,760	27,950	(45,810)	13,320
Parks	62,000	149,500	348,568	199,068	46,046
Land Records	300	300	300	-	14,889
Land & Water Conservation	407,037	474,059	292,285	(181,774)	524,283
Planning	-	25,000	24,994	(6)	-
Zoning	11,500	11,500	9,738	(1,762)	16,666
District Attorney	62,000	62,000	77,945	15,945	81,215
Emergency Management	90,535	209,223	129,075	(80,148)	406,853
Sheriff	152,500	492,884	394,737	(98,147)	365,032
Court System	696,477	696,477	579,466	(117,011)	665,040
Economic Development	100,000	100,000	88,600	(11,400)	100,000
Community Development	-	-	298,814	298,814	-
Total Intergovernmental	10,553,757	11,545,111	10,977,737	(567,374)	11,425,891
Licenses and Permits:					
County Clerk	58,800	58,800	54,155	(4,645)	35,687
Zoning	283,510	238,510	235,935	(2,575)	237,959
Court System	33,500	33,500	33,420	(80)	33,860
Total Licenses and Permits	375,810	330,810	323,510	(7,300)	307,506
Fines, Forfeits and Penalties:					
County Treasurer	27,500	27,500	28,058	558	30,240
Parks	80,000	80,000	94,159	14,159	91,976
Zoning	500	500	(12,432)	(12,932)	684
Sheriff	5,000	5,000	5,879	879	6,991
Jail Improvements	170,000	170,000	174,725	4,725	177,142
Court System	530,000	530,000	507,849	(22,151)	479,536
Total Fines, Forfeits and Penalties	813,000	813,000	798,238	(14,762)	786,569

Continued

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Charges for Services Provided to Public:					
County Clerk	\$ 1,425	\$ 1,425	\$ 2,521	\$ 1,096	\$ 1,219
County Treasurer	14,500	14,500	15,561	1,061	13,791
Corporation Counsel	-	-	6,803	6,803	3,352
Human Resources	100	100	127	27	54
Finance	30	30	88	58	29
Purchasing	1,500	1,500	3,805	2,305	872
Unclassified	250	250	72	(178)	240
Child Support	58,700	58,700	44,461	(14,239)	43,884
Public Health	170,710	170,710	190,002	19,292	175,705
Veterans Service	1,000	1,400	1,899	499	1,265
Scholarship Program	1,000	1,000	410	(590)	602
University Extension	12,500	12,500	16,986	4,486	10,249
Parks	293,770	293,770	217,523	(76,247)	205,035
Register of Deeds	705,000	705,000	626,787	(78,213)	675,199
Land Records	190,000	190,000	185,975	(4,025)	215,720
Land & Water Conservation	23,220	23,220	14,547	(8,673)	29,065
Planning	153,550	108,550	110,928	2,378	119,206
Tax Lister	600	600	1,049	449	1,442
District Attorney	13,000	13,000	19,465	6,465	18,677
Coroner	84,300	99,560	99,646	86	54,942
Sheriff	2,842,332	2,842,332	1,765,784	(1,076,548)	2,323,664
Court System	738,750	938,750	841,802	(96,948)	852,081
Total Charges for Services Provided to - Public	5,306,237	5,476,897	4,166,241	(1,310,656)	4,746,293
Charges for Services Provided to Other Governmental Entities:					
County Clerk	36,100	36,100	50,318	14,218	35,177
Information Systems	82,325	82,325	84,153	1,828	43,704
Facilities	-	-	-	-	26
Public Health	-	-	-	-	29
Parks	-	-	3,832	3,832	1,890
Sheriff	185,000	185,000	1,391,015	1,206,015	212,117
Court System	20,620	20,620	20,678	58	20,291
Total Charges for Services Provided to - Other Governmental Entities	324,045	324,045	1,549,996	1,225,951	313,234

Continued

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Charges for Services Provided to Other County Departments:					
County Board	\$ -	\$ -	\$ 132	\$ 132	\$ -
County Executive	7,200	7,200	7,706	506	7,706
County Clerk	1,000	1,000	1,002	2	1,000
County Treasurer	3,705	3,705	3,705	-	3,705
Corporation Counsel	12,381	12,381	12,356	(25)	12,373
Human Resources	17,000	17,000	17,113	113	17,113
Finance	16,000	16,000	29,781	13,781	23,381
Purchasing	6,400	6,400	6,400	-	6,400
Information Systems	10,750	10,750	-	(10,750)	24,692
County Road Maintenance	30,900	30,900	46,688	15,788	51,284
Public Health	30,968	30,968	48,942	17,974	35,742
University Extension	6,000	6,000	4,342	(1,658)	4,363
Register of Deeds	250	250	228	(22)	503
Land Records	-	-	52	52	130
Land & Water Conservation	-	-	176	176	222
Planning	4,300	4,300	3,600	(700)	2,900
Sheriff	-	-	-	-	604
Total Charges for Services Provided to - Other County Departments	146,854	146,854	182,223	35,369	192,118
Investment Income:					
Investments	1,457,998	1,477,998	2,024,717	546,719	1,133,299
Miscellaneous:					
Land, Building and Equipment Rentals	33,450	33,450	33,368	(82)	33,245
Sale of Property, Equipment and Materials	34,300	35,800	2,783	(33,017)	118,375
Insurance Recoveries	3,100	3,100	8,394	5,294	4,038
Unclassified	594,542	244,542	315,123	70,581	279,909
Total Miscellaneous	665,392	316,892	359,668	42,776	435,567
Total Revenues	77,265,411	78,053,925	78,037,442	(16,483)	75,012,685
Other Financing Sources:					
Transfers in	149,619	456,619	345,619	(111,000)	150,000
Total Other Financing Sources	149,619	456,619	345,619	(111,000)	150,000
Total Revenues and Other Financing Sources	\$ 77,415,030	\$ 78,510,544	\$ 78,383,061	\$ (127,483)	\$ 75,162,685

Concluded

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006

(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 172,678	\$ 173,206	\$ 166,692	\$ 6,514	\$ 157,452
Travel and Meetings	65,000	65,087	67,635	(2,548)	55,078
Other Operating Expenditures	55,265	55,265	48,339	6,926	53,444
Total Expenditures	292,943	293,558	282,666	10,892	265,974
Corporation Counsel					
Salaries, Wages and Benefits	318,240	327,540	325,710	1,830	309,895
Travel and Meetings	1,975	1,975	1,286	689	1,023
Other Operating Expenditures	103,955	103,955	94,367	9,588	93,268
Total Expenditures	424,170	433,470	421,363	12,107	404,186
County Executive					
Salaries, Wages and Benefits	173,529	179,929	178,872	1,057	169,731
Travel and Meetings	2,200	2,200	1,351	849	100
Other Operating Expenditures	2,757	2,757	2,101	656	21,099
Total Expenditures	178,486	184,886	182,324	2,562	190,930
County Clerk					
Salaries, Wages and Benefits	195,822	195,712	191,991	3,721	182,932
Travel and Meetings	1,790	1,900	1,899	1	1,430
Capital Outlay	-	5,614	5,614	-	-
Other Operating Expenditures	162,442	484,828	462,072	22,756	95,019
Total Expenditures	360,054	688,054	661,576	26,478	279,381
Human Resources					
Salaries, Wages and Benefits	492,705	492,705	482,376	10,329	432,827
Travel and Meetings	3,195	3,195	2,992	203	4,632
Other Operating Expenditures	81,845	81,845	52,733	29,112	100,965
Total Expenditures	577,745	577,745	538,101	39,644	538,424
County Treasurer					
Salaries, Wages and Benefits	\$ 261,955	\$ 261,955	\$ 256,536	\$ 5,419	\$ 248,968
Travel and Meetings	1,457	1,457	1,345	112	1,260
Other Operating Expenditures	131,199	131,199	133,745	(2,546)	141,548
Total Expenditures	394,611	394,611	391,626	2,985	391,776

Continued

WINNEBAGO COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - GENERAL FUND

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006			Variances with Final Budget	2005 Actual
	Original Budget	Final Budget	Actual		
Expenditures:					
Finance					
Salaries, Wages and Benefits	562,317	562,317	556,894	5,423	531,349
Travel and Meetings	3,576	3,576	3,522	54	2,128
Other Operating Expenditures	109,498	109,498	104,616	4,882	187,790
Total Expenditures	675,391	675,391	665,032	10,359	721,267
Information Systems					
Salaries, Wages and Benefits	1,335,668	1,335,668	1,244,457	91,211	1,289,880
Travel and Meetings	28,000	35,000	23,438	11,562	22,801
Capital Outlay	-	85,855	59,113	26,742	35,737
Other Operating Expenditures	609,542	626,821	391,972	234,849	440,712
Total Expenditures	1,973,210	2,083,344	1,718,980	364,364	1,789,130
Facilities Management					
Salaries, Wages and Benefits	1,832,723	1,832,723	1,758,089	74,634	1,789,749
Travel and Meetings	1,000	1,000	174	826	1,117
Capital Outlay	112,500	37,500	-	37,500	45,720
Other Operating Expenditures	1,746,005	1,766,005	1,287,920	478,085	1,567,400
Total Expenditures	3,692,228	3,637,228	3,046,183	591,045	3,403,986
Miscellaneous					
Other Operating Expenditures	3,225,927	3,019,640	2,355,277	664,363	2,532,769
Total Expenditures	3,225,927	3,019,640	2,355,277	664,363	2,532,769
Total General Government	11,794,765	11,987,927	10,263,128	1,724,799	10,517,823
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	13,989,536	14,021,536	14,029,973	(8,437)	14,410,039
Travel and Meetings	46,891	60,015	34,251	25,764	60,069
Capital Outlay	64,323	106,100	93,423	12,677	494,628
Other Operating Expenditures	2,678,297	2,931,780	2,786,699	145,081	2,133,407
Total Expenditures	16,779,047	17,119,431	16,944,346	175,085	17,098,143

Continued

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Jail Improvements					
Other Operating Expenditures	\$ 170,000	\$ 170,000	\$ 78,489	\$ 91,511	\$ 27,772
Total Expenditures	170,000	170,000	78,489	91,511	27,772
Emergency Management					
Salaries, Wages and Benefits	183,551	185,051	185,572	(521)	179,034
Travel and Meetings	2,016	2,016	1,244	772	2,487
Capital Outlay	48,398	67,603	59,800	7,803	50,694
Other Operating Expenditures	58,820	183,836	125,019	58,817	90,824
Total Expenditures	292,785	438,506	371,635	66,871	323,039
Courts					
Salaries, Wages and Benefits	2,791,472	2,815,472	2,766,663	48,809	2,713,335
Travel and Meetings	10,429	9,949	6,887	3,062	8,548
Other Operating Expenditures	711,466	907,980	929,584	(21,604)	906,411
Total Expenditures	3,513,367	3,733,401	3,703,134	30,267	3,628,294
Coroner					
Salaries, Wages and Benefits	150,747	149,111	149,077	34	145,515
Travel and Meetings	5,300	6,396	6,396	-	7,101
Other Operating Expenditures	120,295	136,995	136,967	28	118,250
Total Expenditures	276,342	292,502	292,440	62	270,866
District Attorney					
Salaries, Wages and Benefits	648,120	688,120	693,225	(5,105)	678,978
Travel and Meetings	6,000	6,000	4,481	1,519	4,749
Capital Outlay	-	-	-	-	11,729
Other Operating Expenditures	404,800	404,800	395,856	8,944	379,108
Total Expenditures	1,058,920	1,098,920	1,093,562	5,358	1,074,564
Total Public Safety	22,090,461	22,852,760	22,483,606	369,154	22,422,678
Public Works:					
County Road Maintenance					
Capital Outlay	-	-	-	-	13,048
Other Operating Expenditures	3,463,370	3,318,370	3,012,577	305,793	3,338,355
Total Expenditures	3,463,370	3,318,370	3,012,577	305,793	3,351,403

Continued

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006

(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	\$ 1,521,450	\$ 1,531,450	\$ 1,491,757	\$ 39,693	\$ 1,441,112
Travel and Meetings	28,575	36,575	32,807	3,768	31,804
Capital Outlay	-	-	-	-	13,244
Other Operating Expenditures	101,496	145,895	149,274	(3,379)	124,153
Total Expenditures	1,651,521	1,713,920	1,673,838	40,082	1,610,313
Veterans Service					
Salaries, Wages and Benefits	238,537	238,537	232,925	5,612	225,327
Travel and Meetings	7,090	7,090	7,931	(841)	7,950
Other Operating Expenditures	50,811	52,828	54,643	(1,815)	55,827
Total Expenditures	296,438	298,455	295,499	2,956	289,104
Child Support					
Salaries, Wages and Benefits	1,077,475	1,077,475	1,000,135	77,340	944,787
Travel and Meetings	3,198	3,198	2,749	449	2,756
Other Operating Expenditures	112,135	114,585	108,321	6,264	100,897
Total Expenditures	1,192,808	1,195,258	1,111,205	84,053	1,048,440
Total Health and Human Services	3,140,767	3,207,633	3,080,542	127,091	2,947,857
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	916,025	916,025	876,963	39,062	869,619
Travel and Meetings	2,538	2,538	321	2,217	1,208
Capital Outlay	178,500	353,500	115,384	238,116	227,541
Other Operating Expenditures	374,030	388,609	339,242	49,367	452,653
Total Expenditures	1,471,093	1,660,672	1,331,910	328,762	1,551,021
Exhibition Site					
Capital Outlay	-	-	-	-	6,127
Other Operating Expenditures	206,405	206,405	219,873	(13,468)	218,975
Total Expenditures	206,405	206,405	219,873	(13,468)	225,102

Continued

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Scholarship Program					
Other Operating Expenditures	\$ 9,000	\$ 9,000	\$ 7,000	\$ 2,000	\$ 8,500
Total Expenditures	9,000	9,000	7,000	2,000	8,500
U.W. - Fox Valley					
Capital Outlay	19,000	74,000	32,940	41,060	-
Other Operating Expenditures	238,175	193,344	176,511	16,833	341,849
Total Expenditures	257,175	267,344	209,451	57,893	341,849
University Extension					
Salaries, Wages and Benefits	282,124	282,124	257,785	24,339	287,691
Travel and Meetings	13,530	13,530	10,009	3,521	10,549
Other Operating Expenditures	192,379	236,139	181,964	54,175	180,926
Total Expenditures	488,033	531,793	449,758	82,035	479,166
Total Culture, Education and Recreation	2,431,706	2,675,214	2,217,992	457,222	2,605,638
Conservation and Development:					
Economic Development					
Travel and Meetings	575	575	178	397	204
Other Operating Expenditures	95,535	95,535	97,689	(2,154)	100,487
Total Expenditures	96,110	96,110	97,867	(1,757)	100,691
Underground Storage Tanks					
Other Operating Expenditures	10,000	10,000	5,302	4,698	4,100
Total Expenditures	10,000	10,000	5,302	4,698	4,100
Planning					
Salaries, Wages and Benefits	1,019,179	1,019,679	998,182	21,497	940,539
Travel and Meetings	7,290	6,790	4,207	2,583	6,940
Other Operating Expenditures	159,777	131,777	107,008	24,769	118,188
Total Expenditures	1,186,246	1,158,246	1,109,397	48,849	1,065,667
Land Records					
Travel and Meetings	300	300	300	-	-
Capital Outlay	45,000	40,399	19,787	20,612	34,309
Other Operating Expenditures	196,100	209,533	173,767	35,766	171,083
Total Expenditures	241,400	250,232	193,854	56,378	205,392

Continued

WINNEBAGO COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - GENERAL FUND

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Land & Water Conservation					
Salaries, Wages and Benefits	\$ 441,271	\$ 453,071	\$ 453,219	\$ (148)	\$ 435,409
Travel and Meetings	3,740	3,740	1,575	2,165	2,527
Capital Outlay	8,000	8,000	7,999	1	
Other Operating Expenditures	389,726	498,754	265,261	233,493	512,353
Total Expenditures	842,737	963,565	728,054	235,511	950,289
Register of Deeds					
Salaries, Wages and Benefits	392,208	401,508	401,487	21	422,844
Travel and Meetings	1,310	1,526	1,525	1	954
Capital Outlay	-	-	-	-	54,631
Other Operating Expenditures	43,291	44,175	35,573	8,602	47,391
Total Expenditures	436,809	447,209	438,585	8,624	525,820
Total Conservation and Development	2,813,302	2,925,362	2,573,059	352,303	2,851,959
Total Expenditures	45,734,371	46,967,266	43,630,904	3,336,362	44,697,358
Other Financing Uses:					
Transfers Out	33,070,116	33,430,616	30,613,125	2,817,491	29,572,822
Total Other Financing Uses	33,070,116	33,430,616	30,613,125	2,817,491	29,572,822
Total Expenditures and Other Financing Uses	\$ 78,804,487	\$ 80,397,882	\$ 74,244,029	\$ 6,153,853	\$ 74,270,180

Concluded

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for special purposes.

- . Human Services Fund - Accounts for funds needed to provide income maintenance, counseling and other human services to people in need of care, to provide services for mental health, alcohol and drug abuse, developmental disabilities and closely-related programs.

WINNEBAGO COUNTY, WISCONSIN

**BALANCE SHEET-
HUMAN SERVICES FUND**

December 31, 2006 and 2005

	2006	2005
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 2,531,672	\$ 3,464,256
Accounts receivable (net of allowances)	988,524	1,202,471
Due from other governmental agencies	3,895,863	1,230,978
Advance payments - Vendors	421,369	152,188
	<hr/>	<hr/>
Total Assets	\$ 7,837,428	\$ 6,049,893
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 3,543,720	\$ 2,977,757
Accrued compensation	393,288	396,898
Other accrued liabilities	6,182	5,009
Due to other governmental agencies	2,342,473	926,946
Due to other funds	10,000	10,000
Other deferred revenue	1,064,930	1,257,892
	<hr/>	<hr/>
Total Liabilities	7,360,593	5,574,502
 Fund Balance:		
Reserved for:		
Advance payments	421,369	152,188
Unreserved:		
Undesignated	55,466	323,203
	<hr/>	<hr/>
Total Fund Balance	476,835	475,391
	<hr/>	<hr/>
Total Liabilities and Fund Balance	\$ 7,837,428	\$ 6,049,893

NONMAJOR GOVERNMENTAL FUNDS

- Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- Capital Project Funds - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than general fund capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt.

WINNEBAGO COUNTY, WISCONSIN

**COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2006
(With comparative totals for December 31, 2005)

	Debt Service Fund	Capital Project Funds	Total	
			December 31, 2006	December 31, 2005
ASSETS				
Cash and investments	\$ 1,006,888	\$ 2,721,579	\$ 3,728,467	\$ 4,078,819
Receivables (net of allowances for uncollectibles):				
Accrued interest	20,935	16,269	37,204	35,513
Due from other governmental agencies	-	80,000	80,000	-
Total Assets	\$ 1,027,823	\$ 2,817,848	\$ 3,845,671	\$ 4,114,332
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ -	\$ 95,435	\$ 95,435	\$ 221,328
Other accrued liabilities	465	-	465	465
Due to other funds	-	77,408	77,408	93,989
Total Liabilities	465	172,843	173,308	315,782
Fund Balances:				
Reserved for:				
Capital projects	-	2,645,484	2,645,484	3,516,245
Debt service	1,027,358	-	1,027,358	383,444
Undesignated (Deficit)	-	(479)	(479)	(101,139)
Total Fund Balances	1,027,358	2,645,005	3,672,363	3,798,550
Total Liabilities and Fund Balances	\$ 1,027,823	\$ 2,817,848	\$ 3,845,671	\$ 4,114,332

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**

Year ended December 31, 2006
(With comparative totals for the year ended December 31, 2005)

	Debt Service Fund	Capital Project Funds	Totals	
			December 31, 2006	December 31, 2005
Revenues:				
Intergovernmental	\$ -	\$ 721,488	\$ 721,488	\$ 964,855
Investment income	56,050	154,081	210,131	113,637
Miscellaneous	-	5,500	5,500	-
Total Revenue	56,050	881,069	937,119	1,078,492
Expenditures:				
Capital projects		2,959,257	2,959,257	3,806,907
Debt service:				
Principal retirement	8,134,811		8,134,811	7,550,819
Interest and fiscal charges	1,901,869		1,901,869	2,158,970
Total Expenditures	10,036,680	2,959,257	12,995,937	13,516,696
Excess of Revenues Under Expenditures	(9,980,630)	(2,078,188)	(12,058,818)	(12,438,204)
Other Financing Sources (Uses):				
Transfers in	10,522,495	135,352	10,657,847	10,156,767
Transfers out	-	(500,265)	(500,265)	(472,315)
Payment of refunded debt	-	-	-	(4,840,000)
Sale of property and equipment	-	-	-	728
Debt issued	89,000	1,673,000	1,762,000	6,730,000
Premium on debt issuance	13,049	-	13,049	46,037
Total Other Financing Sources (Uses)	10,624,544	1,308,087	11,932,631	11,621,217
Change in Fund Balance	643,914	(770,101)	(126,187)	(816,987)
Fund Balances - January 1	383,444	3,415,106	3,798,550	4,615,537
Fund Balances - December 31	\$ 1,027,358	\$ 2,645,005	\$ 3,672,363	\$ 3,798,550

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NON MAJOR GOVERNMENTAL FUNDS**

Year ended December 31, 2006
(With comparative totals for the year ended December 31, 2005)

	Non Major Funds			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 661,025	\$ 1,149,025	\$ 721,488	\$ (427,537)
Investment income	29,500	40,890	210,131	169,241
Miscellaneous	-	-	5,500	5,500
Total Revenue	690,525	1,189,915	937,119	(252,796)
Expenditures:				
Capital projects	5,636,853	6,136,243	2,959,257	3,176,986
Debt service:				
Principal retirement	7,916,838	8,134,332	8,134,811	(479)
Interest and fiscal charges	2,180,741	1,963,248	1,901,869	61,379
Total Expenditures	15,734,432	16,233,823	12,995,937	3,237,886
Excess of Revenues Over (Under) Expenditures	(15,043,907)	(15,043,908)	(12,058,818)	2,985,090
Other Financing Sources (Uses):				
Operating transfers in	10,232,405	10,732,673	10,657,847	(74,826)
Operating transfers out	(39,826)	(590,093)	(500,265)	89,828
Payment of refunded debt	-	-	-	-
Sale of property and equipment	-	-	-	-
Debt issued	1,673,000	1,762,000	1,762,000	-
Premium on debt issuance	-	13,049	13,049	-
Total Other Financing Sources (Uses)	11,865,579	11,917,629	11,932,631	15,002
Change in Fund Balance	\$ (3,178,328)	\$ (3,126,279)	(126,187)	\$ 3,000,092
Fund Balances (Deficit) - January 1			3,798,550	
Fund Balances (Deficit) - December 31			\$ 3,672,363	

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues.

- . General Obligation Notes Series 2000 – To accumulate monies for payment of \$2,710,000 of notes issued for the purpose of upgrading the outdoor siren warning system; purchase of Williams property; Community Park Road development; and the planning, design and engineering of County Highway Y, JJ, and A.
- . General Obligation Notes Series 2001 – To accumulate monies for payment of \$8,957,000 of notes issued for the purpose of roof replacements; the construction of a Law Enforcement Center; the replacement of the Public Safety system, including CAD, RMS, and E911 Radio Consoles & phone system; the completion of County Highway Y; Fire Truck Replacement and the Quick Chill Food Delivery System at PVHC.
- . General Obligation Notes Series 2002 – To accumulate monies for payment of \$26,705,000 of notes issued for the purpose of roof replacements; the construction of a Law Enforcement Center; the replacement of the Public Safety system, including CAD, RMS, and E911 Radio Consoles & phone system; updating of the computer infrastructure; the completion of County Highway K, JJ, and A; the completion of County Highway D Bridge; the completion of County Highway E Bridge; and the Nurse Call System at PVHC.
- . General Obligation Notes Series 2003 – To accumulate monies for payment of \$868,637 of notes issued for the purpose of paying off the unfunded pension liability of the County.

- . General Obligation Notes Series 2003 – To accumulate monies for payment of \$2,937,252 of notes issued for the purpose of courtroom security; the replacement of the Public Safety system, including CAD, RMS, and E911 Radio Consoles & phone system; updating of the computer infrastructure; the completion of County Highway K and JJ; the expansion of the restroom and shower rack at the exposition center; and the generator replacement at PVHC.
- . General Obligation Notes Series 2004 Refunding - To accumulate monies for payment of \$3,430,000 of notes refunded for the purpose of constructing a new U.W. Fox Valley Science/Student Services Center; constructing a new County office facility at the Sunnyview Site; acquiring rights of way and constructing a portion of the West Side Arterial roadway; purchase of new Financial/Personnel software and updating of the computer infrastructure; replacement of an underground fuel tank at Wittman Airport; and continuing development of the Parks system.
- . General Obligation Notes Series 2004 Refunding – To accumulate monies for payment of \$3,544,316 of State Trust Fund Loan refunded for the purpose of paying off the unfunded pension liability of the County.
- . General Obligation Notes Series 2004 Advance Refunding – To accumulate monies for payment of \$2,076,160 of notes advance refunded for the purchase of new Finance/Payroll software and updating of the computer infrastructure; courthouse security; County Highway CB, K, and Y; soccer field irrigation system and parks road improvements.
- . General Obligation Notes Series 2005 Refunding – To accumulate monies for payment of \$4,840,000 of notes issued for the purpose of new Finance/Payroll software and updating of the computer infrastructure; construction of the Law Enforcement Center; acquiring rights of way and constructing a portion of the West Side Arterial roadway; purchase of a flail mower/snow blower; air conditioning and sprinkler system at Parkview Health Center, construction of a covered horse show area, race track, and grandstand addition; and continuing development of the Parks system.
- . General Obligation Notes Series 2005 – To accumulate monies for payment of \$1,890,000 of notes issued for the purpose of constructing CTH M and A, equipment for the public safety system, and roof replacement plan and air conditioning for Human Services building.

- General Obligation Notes Series 2006 – To accumulate monies for payment of \$1,721,000 of notes issued for the purpose of constructing CTH AP, P, FF and A, bridges on CTH M, repair of courthouse wheelchair ramp, equipment for the radio safety system, court video conference system, roof replacement plan for Human Services building, and asphalt replacement program.

WINNEBAGO COUNTY, WISCONSIN

**BALANCE SHEET-
NONMAJOR DEBT SERVICE FUND**

December 31, 2006 and 2005

	Totals	
	December 31, 2006	December 31, 2005
<u>ASSETS</u>		
Cash and investments	\$ 1,006,888	\$ 374,331
Accrued interest	20,935	9,578
	<hr/>	
Total Assets	\$ 1,027,823	\$ 383,909
<hr/>		
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Other accrued liabilities	\$ 465	\$ 465
	<hr/>	
Total Liabilities	465	465
<hr/>		
Fund balances:		
Reserved for:		
Debt service	1,027,358	383,444
	<hr/>	
Total Fund Balances	1,027,358	383,444
	<hr/>	
Total Liabilities and Fund Balances	\$ 1,027,823	\$ 383,909
	<hr/>	

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - NONMAJOR DEBT SERVICE FUND**

Year ended December 31, 2006
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income	\$ -	\$ -	\$ 56,050	\$ 56,050	\$ 35,889
Total Revenues	-	-	56,050	56,050	35,889
Expenditures:					
Debt Service:					
Principal retirement	7,916,838	8,134,332	8,134,811	(479)	7,550,819
Interest and fiscal charges	2,180,741	1,963,248	1,901,869	61,379	2,158,970
Total Expenditures	10,097,579	10,097,580	10,036,680	60,900	9,709,789
Excess of Revenues Over (Under) Expenditures	(10,097,579)	(10,097,580)	(9,980,630)	116,950	(9,673,900)
Other Financing Sources (Uses):					
Transfers in	10,097,579	10,557,495	10,522,495	(35,000)	9,715,094
Transfers out			-	-	(40,642)
Payment to refund debt			-	-	(4,840,000)
Debt Issued			89,000	89,000	4,867,000
Premium on debt issuance			13,049	13,049	46,037
Total Other Financing Sources (Uses)	10,097,579	10,557,495	10,624,544	67,049	9,747,489
Change in Fund Balance	\$ -	\$ 459,915	643,914	\$ 183,999	73,589
Fund Balance - January 1			383,444		309,855
Fund Balance - December 31			\$ 1,027,358		\$ 383,444

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than general fund capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt.

- Shower/ Restroom Expansion - Expo – To account for the cost of expanding the shower and restroom area at the exposition center.
- Courthouse Ramp – To account for the cost of repair of the wheelchair ramp at the courthouse.
- County Highway K - To account for the cost of reconstruction of a two lane rural road section to a four lane section.
- County Highway Y – To account for the cost of reconstruction of a two lane rural road section to a four lane section.
- County Highway JJ – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- County Highway Bridge E – To account for the cost of removing and replacing the entire present structure and replacing with a new bridge span.
- County Highway Bridge D – To account for the cost of removing and replacing the entire present structure and replacing with a new bridge span.
- County Highway E – To account for the cost of reconstruction of a two lane rural road section to a four lane section.
- Public Safety System – To account for the cost of replacing the current CAD and RMS systems including the equipment on which they operate and to replace the current E-911 radio consoles and phone system, radio repeater transmitters and receivers, recording system, and incorporate the use of GIS software with the new equipment.

- . Roof Replacement Project – To account for the cost of the replacement of roofs on various County owned buildings.
- . Radio System Upgrade - Sheriff – To account for the cost of the replacement of radio used by the sheriff department.
- . Asphalt Replacement Program – To account for the cost of the replacement of parking lots at various County owned buildings.
- . Courthroom Video Conferencing – To account for the cost of establishing a video link between the county jail and the courtrooms at the courthouse.
- . Air Conditioning Human Services Bldg – To account for the cost of replacing the existing air conditioning system at the Oshkosh Human Services Building.
- . Courthouse Security – To account for the cost of upgrading the security at the county courthouse.
- . Tower Modifications – To account for the engineering cost to upgrade and equip the tower site to meet current radio technology.
- . County Highway AP - To account for the cost of the planning, design, and engineering costs for future reconstruction.
- . County Highway P - To account for the cost of the construction of roadway.
- . County Highway FF – Zoar Road - To account for the cost of the planning, design, and engineering costs for reconstruction.
- . County Highway II to STH 110 – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- . County Highway S to STH 110 – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- . County Highway II to STH 150 – To account for the cost of the planning, design, and engineering costs for reconstruction.
- . County Highway A CTH Y to Indian Pt Rd – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- . County Highway M – To account for the cost of the planning, design, and engineering costs for future reconstruction.

- . County Highway Bridge M - Rat River – To account for the cost of removing and replacing the entire present structure and replacing with a new bridge span.
- . County Highway Bridge M – Arrowhead River – To account for the cost of removing and replacing the entire present structure and replacing with a new bridge span.
- . County Highway A – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- . Computer System Infrastructure - To account for the cost of replacing the current Data General computer with a Client/Server environment.

WINNEBAGO COUNTY, WISCONSIN
COMBINED BALANCE SHEET-
NONMAJOR CAPITAL PROJECT FUNDS

December 31, 2006
(With comparative totals for December 31, 2005)

	Total	
	December 31, 2006	December 31, 2005
<u>ASSETS</u>		
Cash and investments	\$ 2,721,579	\$ 3,704,488
Receivables (net of allowances for uncollectibles):		
Accrued interest	16,269	25,935
Due from other governmental agencies	80,000	-
	<hr/>	<hr/>
Total Assets	<u>\$ 2,817,848</u>	<u>\$ 3,730,423</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Vouchers payable	\$ 95,435	\$ 221,328
Due to other funds	77,408	93,989
	<hr/>	<hr/>
Total Liabilities	172,843	315,317
Fund Balances:		
Reserved for:		
Capital projects	2,645,484	3,516,245
Undesignated (Deficit)	(479)	(101,139)
	<hr/>	<hr/>
Total Fund Balances	2,645,005	3,415,106
	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 2,817,848</u>	<u>\$ 3,730,423</u>

WINNEBAGO COUNTY, WISCONSIN

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS**

Year ended December 31, 2006

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 661,025	\$ 1,149,025	\$ 721,488	\$ (427,537)	\$ 964,855
Investment income	29,500	40,890	154,081	113,191	77,748
Miscellaneous	-	-	5,500	5,500	-
Total Revenue	690,525	1,189,915	881,069	(308,846)	1,042,603
Expenditures:					
Capital projects	5,636,853	6,136,243	2,959,257	3,176,986	3,806,907
Total Expenditures	5,636,853	6,136,243	2,959,257	3,176,986	3,806,907
Excess of Revenues Over (Under) Expenditures	(4,946,328)	(4,946,328)	(2,078,188)	(3,485,832)	(2,764,304)
Other Financing Sources (Uses):					
Transfers in	134,826	175,178	135,352	(39,826)	441,673
Transfers out	(39,826)	(590,093)	(500,265)	(89,828)	(431,673)
Debt Issued	1,673,000	1,673,000	1,673,000	-	1,863,000
Sale of property and equipment	-	-	-	-	728
Total Other Financing Sources (Uses)	1,768,000	1,258,085	1,308,087	(129,654)	1,873,728
Change in Fund Balance	\$ (3,178,328)	\$ (3,688,243)	(770,101)	\$ (3,615,486)	(890,576)
Fund Balances - January 1			3,415,106		4,305,682
Fund Balances - December 31			<u>\$ 2,645,005</u>		<u>\$ 3,415,106</u>

WINNEBAGO COUNTY, WISCONSIN

**COMBINING BALANCE SHEET-
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2006

(With comparative totals for December 31, 2005)

<u>ASSETS</u>	County Highway E	Radio System Upgrade	Asphalt Replacement Program	Roof Replacement Project
Cash and investments	\$ 196,641	\$ 392,489	\$ 57,888	\$ 466,570
Receivables (net of allowances for uncollectibles):				
Accrued interest	-	-	-	-
Due from other governmental agencies	-	-	-	-
Total Assets	\$ 196,641	\$ 392,489	\$ 57,888	\$ 466,570
 <u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ -	\$ -	\$ -	\$ 330
Due to other funds	-	-	-	-
Total Liabilities	-	-	-	330
Fund Balances:				
Reserved for capital outlay	196,641	392,489	57,888	466,240
Undesignated (Deficit)	-	-	-	-
Total Fund Balances	196,641	392,489	57,888	466,240
Total Liabilities and Fund Balances	\$ 196,641	\$ 392,489	\$ 57,888	\$ 466,570

Continued

WINNEBAGO COUNTY, WISCONSIN

**COMBINING BALANCE SHEET-
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2006

(With comparative totals for December 31, 2005)

Courtroom Video Conferencing	County Highway AP	County Highway P	County Highway FF - Zoar Road	County Highway II - STH 110
\$ 7,924	\$ 1,307	\$ -	\$ 30,000	\$ 58,246
-	-	-	-	725
-	-	80,000	-	-
\$ 7,924	\$ 1,307	\$ 80,000	\$ 30,000	\$ 58,971
\$ 7,924	\$ 1,786	\$ -	\$ -	-
-	-	77,408	-	-
7,924	1,786	77,408	-	-
-		2,592	30,000	58,971
-	(479)	-	-	-
-	(479)	2,592	30,000	58,971
\$ 7,924	\$ 1,307	\$ 80,000	\$ 30,000	\$ 58,971

Continued

WINNEBAGO COUNTY, WISCONSIN
COMBINING BALANCE SHEET-
NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2006
(With comparative totals for December 31, 2005)

<u>ASSETS</u>	County Highway S - STH 110	County Highway II - STH 150	County Highway A - Indian Point	County Highway M
Cash and investments	\$ 252,637	\$ 822,835	\$ 257,858	\$ 1,187
Receivables (net of allowances for uncollectibles):				
Accrued interest	2,945	9,593	3,006	-
Due from other governmental agencies	-	-	-	-
Total Assets	\$ 255,582	\$ 832,428	\$ 260,864	\$ 1,187
 <u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ -	\$ -	\$ 858	\$ -
Due to other funds	-	-	-	-
Total Liabilities	-	-	858	-
Fund Balances:				
Reserved for capital outlay	255,582	832,428	260,006	1,187
Undesignated (Deficit)	-	-	-	-
Total Fund Balances	255,582	832,428	260,006	1,187
Total Liabilities and Fund Balances	\$ 255,582	\$ 832,428	\$ 260,864	\$ 1,187

Continued

WINNEBAGO COUNTY, WISCONSIN

**COMBINING BALANCE SHEET-
NONMAJOR CAPITAL PROJECTS FUNDS**

December 31, 2006
(With comparative totals for December 31, 2005)

County Bridge M - Rat River	County Bridge M - Arrowhead River	Computer System Infrastructure	Totals	
			2006	2005
\$ 67,627	\$ 77,905	\$ 30,465	\$ 2,721,579	\$ 3,704,488
-	-	-	16,269	25,935
-	-	-	80,000	-
<u>\$ 67,627</u>	<u>\$ 77,905</u>	<u>\$ 30,465</u>	<u>\$ 2,817,848</u>	<u>\$ 3,730,423</u>
\$ 50,733	\$ 33,804	\$ -	\$ 95,435	\$ 221,328
-	-	-	77,408	93,989
<u>50,733</u>	<u>33,804</u>	<u>-</u>	<u>172,843</u>	<u>315,317</u>
16,894	44,101	30,465	2,645,484	3,516,245
-	-	-	(479)	(101,139)
<u>16,894</u>	<u>44,101</u>	<u>30,465</u>	<u>2,645,005</u>	<u>3,415,106</u>
<u>\$ 67,627</u>	<u>\$ 77,905</u>	<u>\$ 30,465</u>	<u>\$ 2,817,848</u>	<u>\$ 3,730,423</u>

Concluded

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS**

Year ended December 31, 2006

	Restroom Expansion - Expo	Courthouse Ramp	County Highway K	County Highway Y	County Highway JJ	County Highway Bridge E
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ 167,966	\$ -	\$ 20,757
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	5,500
Total Revenue	-	-	-	167,966	-	26,257
Expenditures:						
Capital projects	-	52,292	-	186,629	-	25,946
Total Expenditures	-	52,292	-	186,629	-	25,946
Excess of Revenues Over (Under) Expenditures	-	(52,292)	-	(18,663)	-	311
Other Financing Sources (Uses):						
Transfers in	-	-	-	429	-	-
Transfers out	(20,192)	(22,708)	(100,593)	-	(160,125)	(30,078)
Debt issued	-	75,000	-	-	-	-
Sale of property and equipment	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(20,192)	52,292	(100,593)	429	(160,125)	(30,078)
Changes in Fund Balances	(20,192)	-	(100,593)	(18,234)	(160,125)	(29,767)
Fund Balances (Deficit) - January 1	20,192	-	100,593	18,234	160,125	29,767
Fund Balances (Deficit) - December 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Continued

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS**

Year ended December 31, 2006

County Highway Bridge D	County Highway E	Public Safety System	Radio System Upgrade	Asphalt Replacement Project	Roof Replacement Project	Courtroom Video Conferencing	Air Condition Human Services Bldg
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	11,390	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,390	-
-	787	2,300	7,511	106,112	85,630	160,874	177,448
-	787	2,300	7,511	106,112	85,630	160,874	177,448
-	(787)	(2,300)	(7,511)	(106,112)	(85,630)	(149,484)	(177,448)
-	-	39,745	-	-	-	178	-
(33,514)	-	-	-	-	-	-	(90,449)
-	-	-	400,000	164,000	262,000	200,000	-
-	-	-	-	-	-	-	-
(33,514)	-	39,745	400,000	164,000	262,000	200,178	(90,449)
(33,514)	(787)	37,445	392,489	57,888	176,370	50,694	(267,897)
33,514	197,428	(37,445)	-	-	289,870	(50,694)	267,897
\$ -	\$ 196,641	\$ -	\$ 392,489	\$ 57,888	\$ 466,240	\$ -	\$ -

Continued

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS**

Year ended December 31, 2006

	Courthouse Security	Tower Modifications	County Highway AP	County Highway P	County Highway FF Zoar Rd	County Highway II - STH 110	County Highway S - STH 110
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-	38,743	13,381
Miscellaneous	-	-	-	-	-	-	-
Total Revenue	-	-	-	80,000	-	38,743	13,381
Expenditures:							
Capital projects	4,708	-	82,479	472,408	-	899,278	30,666
Total Expenditures	4,708	-	82,479	472,408	-	899,278	30,666
Excess of Revenues Over (Under) Expenditures	(4,708)	-	(82,479)	(392,408)	-	(860,535)	(17,285)
Other Financing Sources (Uses):							
Transfers in	-	-	-	95,000	-	-	-
Transfers out	(1,792)	(40,814)	-	-	-	-	-
Debt issued	-	-	95,000	300,000	30,000	-	-
Sale of property and equipment	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,792)	(40,814)	95,000	395,000	30,000	-	-
Changes in Fund Balances	(6,500)	(40,814)	12,521	2,592	30,000	(860,535)	(17,285)
Fund Balances (Deficit) - January 1	6,500	40,814	(13,000)	-	-	919,506	272,867
Fund Balances (Deficit) - December 31	\$ -	\$ -	(479)	\$ 2,592	\$ 30,000	\$ 58,971	\$ 255,582

Continued

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS**

Year ended December 31, 2006

County Highway II - STH 150	County Highway A - Indian Point	County Highway M	County Highway Bridge M - Rat River	County Highway Bridge M - Arrowhead River	Computer System Infrastructure	Total	
						December 31, 2006	December 31, 2005
\$ -	\$ 20,028	\$ -	\$ 168,991	\$ 263,746	\$ -	\$ 721,488	\$ 964,855
40,549	15,605	-	30,139	4,274	-	154,081	77,748
-	-	-	-	-	-	5,500	-
40,549	35,633	-	199,130	268,020	-	881,069	1,042,603
-	43,785	33,029	249,104	330,368	7,903	2,959,257	3,806,907
-	43,785	33,029	249,104	330,368	7,903	2,959,257	3,806,907
40,549	(8,152)	(33,029)	(49,974)	(62,348)	(7,903)	(2,078,188)	(2,764,304)
-	-	-	-	-	-	135,352	441,673
-	-	-	-	-	-	(500,265)	(431,673)
-	-	-	63,000	84,000	-	1,673,000	1,863,000
-	-	-	-	-	-	-	728
-	-	-	63,000	84,000	-	1,308,087	1,873,728
40,549	(8,152)	(33,029)	13,026	21,652	(7,903)	(770,101)	(890,576)
791,879	268,158	34,216	3,868	22,449	38,368	3,415,106	4,305,682
\$ 832,428	\$ 260,006	\$ 1,187	\$ 16,894	\$ 44,101	\$ 30,465	\$ 2,645,005	\$ 3,415,106

Concluded

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise - where the intent of the County Board of Supervisors is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Debt service on County debt issued to construct facilities relating to the operations is accounted for through the enterprise funds.

- . Airport Fund - Provides for the maintenance and development of physical facilities and equipment of the County airport and for the safety and security of tenants and the traveling public. Wittman Field is the home of the Experimental Aircraft Association.
- . Solid Waste Management Fund - Provides for the operation and maintenance of a County-wide sanitary landfill and materials recycling facility.
- . Parkview Health Center Fund - Accounts for a full range of treatment and care of older adults with late life disabilities as well as care and treatment for individuals suffering from chronic mental illness and development disabilities in a specialized nursing home facility.
- . Highway Department Fund - Provides full maintenance of all County trunk highway and designated federal, state and municipal highways and roads including construction of various non-highway facilities.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENT OF NET ASSETS - AIRPORT FUND

December 31, 2006 and 2005

<u>ASSETS</u>	2006	2005
Current Assets:		
Cash and investments	\$ 1,007,885	\$ 983,423
Accounts receivable (net of allowances)	41,233	42,261
Inventories	56,155	63,956
Total Current Assets	1,105,273	1,089,640
Noncurrent Assets:		
Property and Equipment:		
Land	5,959,098	5,959,098
Construction in progress	454,583	377,060
Buildings	5,901,318	5,901,318
Improvements other than buildings	19,472,823	19,472,824
Machinery and equipment	2,430,567	2,430,567
Total Property and Equipment	34,218,389	34,140,867
Less accumulated depreciation	(19,472,328)	(18,437,850)
Total Property and Equipment - Net	14,746,061	15,703,017
Total Noncurrent Assets	14,746,061	15,703,017
Total Assets	\$ 15,851,334	\$ 16,792,657

LIABILITIES AND NET ASSETS

Current Liabilities:		
Vouchers payable	\$ 33,899	\$ 55,116
Accrued compensation	46,465	46,121
Other accrued liabilities	2,589	2,807
Due to other governmental agencies	47,594	25,331
Other unearned revenues	20,663	48,678
Compensated absences	9,200	9,000
Current maturities of long-term debt	31,426	24,159
Total Current Liabilities	191,836	211,212
Compensated absences	44,064	41,892
General obligation debt	211,429	242,855
Total Liabilities	447,329	495,959
Net Assets:		
Invested in capital assets	14,550,176	15,484,243
Unrestricted	853,829	812,455
Total Net Assets	15,404,005	16,296,698
Total Liabilities and Net Assets	\$ 15,851,334	\$ 16,792,657

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS -
AIRPORT FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Operating Revenues:		
Charges for services provided to:		
Public	\$ 739,033	\$ 740,535
Miscellaneous	1,995	10,977
	<hr/>	<hr/>
Total Operating Revenues	741,028	751,512
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	501,707	496,157
Materials, supplies and services	310,801	425,785
Heat, light and power	297,240	251,355
Depreciation	1,029,791	1,061,540
	<hr/>	<hr/>
Total Operating Expenses	2,139,539	2,234,837
	<hr/>	<hr/>
Operating Loss	(1,398,511)	(1,483,325)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	321	608
Interest expense	(10,339)	(11,404)
Contributions	40,000	40,000
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	29,982	29,204
	<hr/>	<hr/>
Loss Before Transfers	(1,368,529)	(1,454,121)
	<hr/>	<hr/>
Transfers in	419,784	520,896
	<hr/>	<hr/>
Net Transfers	419,784	520,896
	<hr/>	<hr/>
Loss before Capital Contributions	(948,745)	(933,225)
	<hr/>	<hr/>
Capital Contribution	56,052	8,334
	<hr/>	<hr/>
Decrease in Net Assets	(892,693)	(924,891)
	<hr/>	<hr/>
Net Assets - January 1	16,296,698	17,221,589
	<hr/>	<hr/>
Net Assets - December 31	\$ 15,404,005	\$ 16,296,698
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

Years ended December 31, 2006 and 2005

	2006	2005
Cash flows from operating activities:		
Cash received from customers	\$ 714,041	\$ 755,881
Cash payments for goods and services	(599,194)	(687,310)
Cash payments to employees	(498,991)	(481,523)
	(384,144)	(412,952)
Cash flows from noncapital financing activities		
Transfers in	419,784	520,896
Contributions	40,000	40,000
	459,784	560,896
Net cash provided by noncapital financing activities	459,784	560,896
Cash flows from capital and related financing activities:		
Purchases of capital assets	(21,470)	(205,894)
Payment of debt	(24,159)	(46,362)
Interest paid on debt	(10,554)	(12,632)
Adjustment to fixed assets	4,684	-
	(51,499)	(264,888)
Net cash used in capital and related financing activities	(51,499)	(264,888)
Cash flows from investing activities:		
Investment income	321	608
	321	608
Net cash provided by investing activities	321	608
Net increase (decrease) in cash and cash equivalents	24,462	(116,336)
Cash and cash equivalents - January 1	983,423	1,099,759
Cash and cash equivalents - December 31	\$ 1,007,885	\$ 983,423
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (1,398,511)	\$ (1,483,325)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,029,791	1,061,540
Changes in assets and liabilities		
Receivables	1,028	7,754
Inventories	7,801	(12,652)
Advance payments	-	781
Vouchers payables	(21,217)	28,609
Due to other governments	22,263	(26,908)
Other liabilities	2,716	14,634
Unearned revenue	(28,015)	(3,385)
	1,014,367	1,070,373
Net cash provided by operating activities	\$ (384,144)	\$ (412,952)

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2006 there was a non cash contribution from the FAA in the amount of \$56,052. In 2005 there were non cash contributions of \$8,334 from the FAA to the Airport Fund.

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENT OF NET ASSETS -
SOLID WASTE MANAGEMENT FUND**

December 31, 2006 and 2005

ASSETS	2006	2005
Current Assets:		
Cash and investments	\$ 12,498,366	\$ 13,512,692
Receivables (net of allowances for uncollectibles):		
Accounts receivable	366,017	329,085
Accrued interest	162,147	140,587
Loan receivable	11,329	18,016
Due from other governmental agencies	850,943	876,004
Inventories	86,998	-
Advance payments - Vendors	143,769	595,247
	<hr/>	<hr/>
Total Current Assets	14,119,569	15,471,631
Noncurrent Assets:		
Restricted assets:		
Cash and investments	14,452,766	14,530,276
Accrued interest	177,823	164,968
Other Assets:		
Loan receivable	2,178,461	1,673,146
Property and Equipment:		
Land	3,172,577	1,613,616
Construction in progress	4,044,246	302,111
Buildings	5,612,071	5,612,071
Improvements other than buildings	14,854,235	16,358,888
Machinery and equipment	7,148,817	6,999,965
	<hr/>	<hr/>
Total Property and Equipment	34,831,946	30,886,651
Less accumulated depreciation	<hr/> (21,565,391)	<hr/> (19,527,663)
	<hr/>	<hr/>
Total Property and Equipment - Net	13,266,555	11,358,988
	<hr/>	<hr/>
Total Noncurrent Assets	30,075,605	27,727,378
	<hr/>	<hr/>
Total Assets	\$ 44,195,174	\$ 43,199,009
	<hr/>	<hr/>
 LIABILITIES AND NET ASSETS		
Current Liabilities:		
Vouchers payable	\$ 668,816	\$ 595,195
Accrued compensation	100,807	99,063
Other accrued liabilities	1,713,237	1,253,326
Due to other governmental agencies	380,899	340,956
Compensated absences	23,000	22,000
Current maturities of long-term debt	374,982	863,725
Premium on long-term debt	1,617	1,617
Deferred loss on advance refunding	<hr/> (9,492)	<hr/> (9,492)
	<hr/>	<hr/>
Total Current Liabilities	3,253,866	3,166,390
Compensated absences	17,897	23,995
Landfill closure & long-term care	16,754,115	15,370,481
General obligation debt	856,940	1,231,921
Premium on long-term debt	2,022	3,639
Deferred loss on advance refunding	<hr/> (11,866)	<hr/> (21,358)
	<hr/>	<hr/>
Total Liabilities	20,872,974	19,775,068
Net Assets:		
Invested in capital assets	12,174,324	9,263,353
Unrestricted	<hr/> 11,147,876	<hr/> 14,160,588
	<hr/>	<hr/>
Total Net Assets	23,322,200	23,423,941
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 44,195,174	\$ 43,199,009
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS -
SOLID WASTE MANAGEMENT FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Operating Revenues:		
Charges for services provided to:		
Public	\$ 3,282,451	\$ 3,419,721
Other governmental entities	5,173,729	3,879,748
Other county departments	14,109	32,261
Miscellaneous	66,635	40,148
	<hr/>	<hr/>
Total Operating Revenues	<u>8,536,924</u>	<u>7,371,878</u>
Operating Expenses:		
Salaries, wages and benefits	1,448,447	1,338,735
Materials, supplies and services	4,104,719	3,833,232
Heat, light and power	219,486	220,761
Depreciation	2,096,617	1,798,412
Landfill closure and long-term care	1,824,352	549,688
	<hr/>	<hr/>
Total Operating Expenses	<u>9,693,621</u>	<u>7,740,828</u>
Operating Loss	<u>(1,156,697)</u>	<u>(368,950)</u>
Non-Operating Revenues (Expenses):		
Investment income	1,272,591	693,986
Interest expense	(49,753)	(87,301)
Amortization of discount/ premium on debt issue	1,617	1,617
Grant revenue	47,500	97,500
Loss on advance refunding	(9,492)	(9,492)
Gain (loss) on sale of capital assets	(207,507)	20,125
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	<u>1,054,956</u>	<u>716,435</u>
Increase(Decrease) in Net Assets	<u>(101,741)</u>	<u>347,485</u>
Net Assets - January 1	<u>23,423,941</u>	<u>23,076,456</u>
Net Assets - December 31	<u><u>\$ 23,322,200</u></u>	<u><u>\$ 23,423,941</u></u>

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF CASH FLOWS
SOLID WASTE MANAGEMENT FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Cash flows from operating activities:		
Cash received from customers	\$ 8,012,316	\$ 5,802,809
Cash received from county	14,109	32,261
Cash payments for goods and services	(3,819,367)	(4,107,353)
Cash payments to employees	(1,451,801)	(1,347,632)
Net cash provided by operating activities	2,755,257	380,085
Cash flows from noncapital financing activities:		
Grants received	47,500	97,500
Net cash provided by noncapital financing activities	47,500	97,500
Cash flows from capital and related financing activities:		
Purchases of capital assets	(4,357,578)	(1,217,640)
Payment of debt	(863,724)	(722,287)
Interest paid on debt	(57,354)	(86,507)
Amortization of premium/ discount on debt issue	1,617	1,617
Net cash used in capital and related financing activities	(5,277,039)	(2,024,817)
Cash flows from investing activities:		
Purchases of investments	(7,401,387)	(15,968,301)
Sale of investments	8,949,305	16,641,037
Investment income	920,359	433,280
Net cash provided by investing activities	2,468,277	1,106,016
Net decrease in cash and cash equivalents	(6,005)	(441,216)
Cash and cash equivalents - January 1	13,644,808	14,086,024
Cash and cash equivalents - December 31	\$ 13,638,803	\$ 13,644,808

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
SOLID WASTE MANAGEMENT FUND

Years ended December 31, 2006 and 2005

	2006	2005
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (1,156,697)	\$ (368,950)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	2,096,617	1,798,412
Changes in assets and liabilities		
Receivables	(36,932)	174,833
Due from other governments	25,061	(436,793)
Loan receivable	(498,628)	(1,274,848)
Inventories	(86,998)	54,863
Advance payments	451,478	(307,224)
Vouchers payable	73,621	30,329
Due to other governments	39,943	141,798
Unearned revenue	-	(54,863)
Other liabilities	464,158	377,134
Long-term care accrual	1,383,634	245,394
Total adjustments	<u>3,911,954</u>	<u>749,035</u>
Net cash used for operating activities	<u>\$ 2,755,257</u>	<u>\$ 380,085</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 12,498,366	\$ 13,512,692
Restricted cash and investments	14,452,766	14,530,276
Less noncurrent investments	<u>(13,312,329)</u>	<u>(14,398,160)</u>
	<u>\$ 13,638,803</u>	<u>\$ 13,644,808</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2006 or 2005, there were no noncash contributions of fixed assets to Solid Waste or no noncash transactions relating to noncurrent investments.

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENT OF NET ASSETS -
PARK VIEW HEALTH CENTER FUND

December 31, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Current Assets:		
Cash and investments	\$ 3,105,366	\$ 3,140,244
Accounts receivable (net of allowances)	22,057	16,540
Due from other governmental agencies	1,299,272	974,989
Inventories	93,970	96,624
Advance payments - Vendors	240,189	190,725
Restricted assets:		
Cash and investments	21,787,692	494,454
Accrued interest	259,413	4,548
 Total Current Assets	 <u>26,807,959</u>	 <u>4,918,124</u>
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Construction in progress	2,686,512	183,109
Buildings	7,522,710	7,522,710
Improvements other than buildings	3,851,748	3,844,813
Machinery and equipment	3,219,859	3,211,404
 Total Property and Equipment	 <u>17,428,671</u>	 <u>14,909,878</u>
Less accumulated depreciation	<u>(10,093,434)</u>	<u>(9,818,368)</u>
 Total Property and Equipment - Net	 <u>7,335,237</u>	 <u>5,091,510</u>
 Total Noncurrent Assets	 <u>7,335,237</u>	 <u>5,091,510</u>
 Total Assets	 <u>\$ 34,143,196</u>	 <u>\$ 10,009,634</u>

LIABILITIES AND NET ASSETS

Current Liabilities:		
Vouchers payable	\$ 1,112,107	\$ 414,219
Accrued compensation	1,268,407	1,226,048
Other accrued liabilities	325,850	19,701
Due to other governmental agencies	2,380	2,331
Compensated absences	248,000	209,000
Current maturities of long-term debt	1,388,277	81,384
Premium on bond issue	26,654	-
 Total Current Liabilities	 <u>4,371,675</u>	 <u>1,952,683</u>
Compensated absences	482,321	568,993
Premium on bond issue	151,871	-
Long-term debt	23,295,369	1,794,645
 Total Liabilities	 <u>28,301,236</u>	 <u>4,316,321</u>
Net Assets:		
Invested in capital assets	4,582,957	4,502,939
Unrestricted	1,259,003	1,190,374
 Total Net Assets	 <u>5,841,960</u>	 <u>5,693,313</u>
 Total Liabilities and Net Assets	 <u>\$ 34,143,196</u>	 <u>\$ 10,009,634</u>

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS -
PARK VIEW HEALTH CENTER FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Operating Revenues:		
Charges for services provided to:		
Public	\$ 5,429,994	\$ 5,248,716
Other governmental entities	5,917,778	7,079,880
Other county departments	33,724	33,528
Miscellaneous	29,323	8,360
	<hr/>	<hr/>
Total Operating Revenues	11,410,819	12,370,484
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	13,815,308	14,037,145
Materials, supplies and services	2,797,505	2,963,101
Heat, light and power	593,230	584,126
Depreciation	275,067	278,991
	<hr/>	<hr/>
Total Operating Expenses	17,481,110	17,863,363
	<hr/>	<hr/>
Operating Loss	(6,070,291)	(5,492,879)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	294,352	(445)
Interest expense	(382,547)	(65,330)
Grant revenue	1,419,833	1,803,436
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	1,331,638	1,737,661
	<hr/>	<hr/>
Loss Before Transfers	(4,738,653)	(3,755,218)
	<hr/>	<hr/>
Transfers in	4,887,300	4,307,268
	<hr/>	<hr/>
Increase (decrease) in Net Assets	148,647	552,050
	<hr/>	<hr/>
Net Assets - January 1	5,693,313	5,141,263
	<hr/>	<hr/>
Net Assets - December 31	\$ 5,841,960	\$ 5,693,313
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF CASH FLOWS
PARK VIEW HEALTH CENTER FUND**

Years ended December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Cash flows from operating activities:		
Cash received from customers	\$ 11,047,296	\$ 12,337,192
Cash received from county	33,724	33,528
Cash payments for goods and services	(2,739,609)	(3,389,152)
Cash payments to employees	<u>(13,820,621)</u>	<u>(13,994,905)</u>
Net cash used for operating activities	<u>(5,479,210)</u>	<u>(5,013,337)</u>
Cash flows from noncapital financing activities:		
Transfers in	4,887,300	4,307,268
Grants received	<u>1,419,833</u>	<u>1,803,436</u>
Net cash provided by noncapital financing activities	<u>6,307,133</u>	<u>6,110,704</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(2,518,793)	(171,915)
Payment of debt	(81,384)	(21,510)
Interest paid on debt	(76,398)	(82,567)
Discount on debt issue	-	-
Proceeds from issuance of debt	22,889,000	500,000
Premium on debt issuance	<u>178,525</u>	<u>-</u>
Net cash provided by capital and related financing activities	<u>20,390,950</u>	<u>224,008</u>
Cash flows from investing activities:		
Investment income	<u>39,487</u>	<u>(4,993)</u>
Net cash provided by investing activities	<u>39,487</u>	<u>(4,993)</u>
Net increase in cash and cash equivalents	21,258,360	1,316,382
Cash and cash equivalents - January 1	<u>3,634,698</u>	<u>2,318,316</u>
Cash and cash equivalents - December 31	<u>\$ 24,893,058</u>	<u>\$ 3,634,698</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (6,070,292)	\$ (5,492,879)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	275,067	278,991
Changes in assets and liabilities:		
Receivables	(5,516)	30,154
Due from other governments	(324,283)	(29,918)
Inventories	2,654	(4,509)
Advance payments	(49,464)	16,666
Vouchers payable	697,888	145,434
Due to other governments	49	478
Other liabilities	<u>(5,313)</u>	<u>42,246</u>
Total adjustments	<u>591,082</u>	<u>479,542</u>
Net cash used for operating activities	<u>\$ (5,479,210)</u>	<u>\$ (5,013,337)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 3,105,366	\$ 3,140,244
Restricted cash and investments	<u>21,787,692</u>	<u>494,454</u>
	<u>\$ 24,893,058</u>	<u>\$ 3,634,698</u>

NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES

In 2006 and 2005, there were no non cash transactions.

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENT OF NET ASSETS -
HIGHWAY DEPARTMENT FUND

December 31, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Current Assets:		
Cash and investments	\$ 1,267,079	\$ 1,401,427
Accounts receivable (net of allowances)	20,064	14,852
Due from other governmental agencies	819,779	1,209,068
Inventories	547,595	480,569
Advance payments - Vendors	244	234
Total Current Assets	<u>2,654,761</u>	<u>3,106,150</u>
Noncurrent Assets:		
Property and Equipment:		
Land	692,232	692,832
Buildings	6,128,307	6,182,937
Improvements other than buildings	29,062	-
Machinery and equipment	10,461,776	9,958,518
Total Property and Equipment	<u>17,311,377</u>	<u>16,834,287</u>
Less accumulated depreciation	<u>(7,695,883)</u>	<u>(7,137,559)</u>
Total Property and Equipment - Net	<u>9,615,494</u>	<u>9,696,728</u>
Total Noncurrent Assets	<u>9,615,494</u>	<u>9,696,728</u>
Total Assets	<u>\$ 12,270,255</u>	<u>\$ 12,802,878</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 84,405	\$ 150,759
Accrued compensation	372,648	369,065
Other accrued liabilities	4,703	4,796
Due to other governmental agencies	17,922	32,839
Unearned revenue	6,760	221,856
Compensated absences	66,500	60,000
Current maturities of long-term debt	12,909	10,923
Total Current Liabilities	<u>565,847</u>	<u>850,238</u>
Compensated absences	454,173	417,876
Long-term debt	390,911	403,820
Total Liabilities	<u>1,410,931</u>	<u>1,671,934</u>
Net Assets:		
Invested in capital assets	9,615,494	9,696,729
Unrestricted	1,243,830	1,434,215
Total Net Assets	<u>10,859,324</u>	<u>11,130,944</u>
Total Liabilities and Net Assets	<u>\$ 12,270,255</u>	<u>\$ 12,802,878</u>

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS -
HIGHWAY DEPARTMENT FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Operating Revenues:		
Charges for services provided to:		
Public	\$ 17,462	\$ 22,034
Other governmental entities	4,615,358	5,208,218
Other county departments	5,081,549	4,896,437
Miscellaneous	360,857	(139,926)
Total Operating Revenues	10,075,226	9,986,763
Operating Expenses:		
Salaries, wages and benefits	4,697,988	4,761,461
Materials, supplies and services	4,413,599	4,167,097
Heat, light and power	140,439	146,594
Depreciation	981,052	960,423
Total Operating Expenses	10,233,078	10,035,575
Operating Loss	(157,852)	(48,812)
Non-Operating Revenues (Expenses):		
Investment income	69,428	39,956
Interest expense	(18,492)	(22,810)
Gain (loss) on sale of capital assets	62,296	90,000
Total Non-Operating Revenues (Expenses)	113,232	107,146
Income (Loss) Before Transfers	(44,620)	58,334
Transfers out	(227,000)	(150,000)
Net Transfers	(227,000)	(150,000)
Decrease in Net Assets	(271,620)	(91,666)
Net Assets - January 1	11,130,944	11,222,610
Net Assets - December 31	\$ 10,859,324	\$ 11,130,944

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY DEPARTMENT FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Cash flows from operating activities:		
Cash received from customers	\$ 5,169,367	\$ 4,698,334
Cash received from county	5,081,549	4,896,437
Cash payments for goods and services	(4,702,345)	(4,487,427)
Cash payments to employees	(4,651,608)	(4,508,396)
	896,963	598,948
Net cash provided by operating activities		
Cash flows from noncapital financing activities		
Transfers out	(227,000)	(150,000)
	(227,000)	(150,000)
Net cash used by noncapital financing activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(981,496)	(923,086)
Retirement of capital assets	81,678	-
Payment of debt	(10,923)	(3,958)
Interest paid on debt	(18,585)	(29,677)
Proceeds from sale of capital assets	62,296	90,000
	(867,030)	(866,721)
Net cash used in capital and related financing activities		
Cash flows from investing activities:		
Investment income	62,719	40,057
	62,719	40,057
Net cash provided by investing activities		
Net decrease in cash and cash equivalents	(134,348)	(377,716)
Cash and cash equivalents - January 1	1,401,427	1,779,143
Cash and cash equivalents - December 31	\$ 1,267,079	\$ 1,401,427
Reconciliation of operating income to net cash provided by operating activities:		
Operating Loss	\$ (157,852)	\$ (48,812)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	981,052	960,423
Changes in assets and liabilities		
Receivables	1,497	13,300
Due from other governments	389,289	(595,182)
Inventories	(67,026)	47,843
Advance payments	(10)	223
Vouchers payable	(66,354)	(216,089)
Due to other governments	(14,917)	(5,713)
Unearned revenue	(215,096)	189,890
Other liabilities	46,380	253,065
	1,054,815	647,760
Total adjustments		
Net cash provided by operating activities	\$ 896,963	\$ 598,948

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2006 and 2005, there were no noncash transactions.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

- . General Services Fund - Provides central printing, mailroom and microfilming services to all County departments.
- . Self-Insurance Fund - Provides the County with the necessary funding source to pay for those risks which are funded internally including worker's compensation, limited property and liability, health insurance, and dental insurance.

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF NET ASSETS -
ALL INTERNAL SERVICE FUNDS**

December 31, 2006
(With comparative totals for December 31, 2005)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2006	December 31, 2005
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 129	\$ 4,020,975	\$ 4,021,104	\$ 4,684,560
Receivables (net of allowances for uncollectibles):				
Accounts receivable	2,351	-	2,351	1,509
Accrued interest	-	53,781	53,781	43,909
Inventories	14,461	-	14,461	34,716
Advance payments - Vendors	14,399	243,105	257,504	258,044
Total Current Assets	31,340	4,317,861	4,349,201	5,022,738
Noncurrent Assets:				
Insurance deposit	-	250,000	250,000	250,000
Property and Equipment:				
Machinery and equipment	27,510	-	27,510	27,510
Total Property and Equipment	27,510	-	27,510	27,510
Less accumulated depreciation	(27,510)	-	(27,510)	(27,510)
Total Property and Equipment - Net	-	-	-	-
Total Noncurrent Assets	-	250,000	250,000	250,000
Total Assets	\$ 31,340	\$ 4,567,861	\$ 4,599,201	\$ 5,272,738
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Vouchers payable	\$ 5,728	\$ 9,500	\$ 15,228	\$ 16,395
Accrued compensation	8,463	6,632	15,095	18,491
Claims payable	-	2,080,524	2,080,524	1,981,448
Due to other funds	66,500	-	66,500	66,500
Total Current Liabilities	80,691	2,096,656	2,177,347	2,082,834
Compensated absences	9,688	212	9,900	12,206
Total Liabilities	90,379	2,096,868	2,187,247	2,095,040
Net Assets:				
Unrestricted (deficit)	(59,039)	2,470,993	2,411,954	3,177,698
Total Net Assets	(59,039)	2,470,993	2,411,954	3,177,698
Total Liabilities and Net Assets	\$ 31,340	\$ 4,567,861	\$ 4,599,201	\$ 5,272,738

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET ASSETS - ALL INTERNAL SERVICE FUNDS**

Year ended December 31, 2006
(With comparative totals for the year ended December 31, 2005)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2006	December 31, 2005
Operating Revenues:				
Charges for services provided to:				
Public	\$ 2,701	\$ -	\$ 2,701	\$ 2,437
Other governmental entities	7,345	-	7,345	9,388
Other county departments	438,450	5,580,034	6,018,484	6,461,034
Total Operating Revenues	448,496	5,580,034	6,028,530	6,472,859
Operating Expenses:				
Salaries, wages and benefits	83,268	91,691	174,959	196,918
Materials, supplies and services	387,489	6,344,216	6,731,705	6,538,939
Depreciation	-	-	-	1,968
Total Operating Expenses	470,757	6,435,907	6,906,664	6,737,825
Operating Income (Loss)	(22,261)	(855,873)	(878,134)	(264,966)
Non-Operating Revenues (Expenses):				
Investment income	-	218,469	218,469	135,650
Other miscellaneous	-	36	36	-
Total Non-Operating Revenues (Expenses)	-	218,505	218,505	135,650
Income (Loss) Before Transfers	(22,261)	(637,368)	(659,629)	(129,316)
Transfers in	12,504	-	12,504	43,032
Operating transfers out	-	(118,619)	(118,619)	-
Net Transfers	12,504	(118,619)	(106,115)	43,032
Increase(Decrease) in Net Assets	(9,757)	(755,987)	(765,744)	(86,284)
Total Net Assets (Deficit) - January 1	(49,282)	3,226,980	3,177,698	3,263,982
Total Net Assets (Deficit) - December 31	\$ (59,039)	\$ 2,470,993	\$ 2,411,954	\$ 3,177,698

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF CASH FLOWS -
ALL INTERNAL SERVICE FUNDS**

Year ended December 31, 2006
(With comparative totals for the year ended December 31, 2005)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2006	December 31, 2005
Cash flows from operating activities:				
Cash received from customers	\$ 9,204	\$ -	\$ 9,204	\$ 11,830
Cash received from county	438,450	5,580,034	6,018,484	6,461,034
Cash payments for goods and services	(371,451)	(6,241,550)	(6,613,001)	(6,467,654)
Cash payments to employees	(88,649)	(92,012)	(180,661)	(192,545)
Net cash provided by (used for) operating activities	(12,446)	(753,528)	(765,974)	(187,335)
Cash flows from noncapital financing activities:				
Transfers in	12,504	-	12,504	43,032
Transfers out	-	(118,619)	(118,619)	-
Other miscellaneous income	-	36	36	-
Net cash provided by noncapital financing activities	12,504	(118,583)	(106,079)	43,032
Cash flows from investing activities:				
Sale of investments	-	-	-	(8,983)
Investment income	-	208,597	208,597	129,261
Net cash provided by investing activities	-	208,597	208,597	120,278
Net increase (decrease) in cash and cash equivalents	58	(663,514)	(663,456)	(24,025)
Cash and cash equivalents - January 1	71	4,684,489	4,684,560	4,708,585
Cash and cash equivalents - December 31	\$ 129	\$ 4,020,975	\$ 4,021,104	\$ 4,684,560
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	\$ (22,261)	\$ (855,873)	\$ (878,134)	\$ (264,966)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	-	-	-	1,968
Changes in assets and liabilities				
Receivables	(842)	-	(842)	5
Inventories	20,255	-	20,255	(13,020)
Advance payments	(1,298)	1,838	540	1,094
Vouchers payable	(2,919)	1,752	(1,167)	(26,644)
Due from / to other funds	-	-	-	15,500
Other liabilities	(5,381)	98,755	93,374	98,728
Total adjustments	9,815	102,345	112,160	77,631
Net cash used by operating activities	\$ (12,446)	\$ (753,528)	\$ (765,974)	\$ (187,335)

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2006 and 2005, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENT OF NET ASSETS -
GENERAL SERVICES FUND

December 31, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Current Assets:		
Cash and investments	\$ 129	\$ 71
Receivables (net of allowances for uncollectibles):		
Accounts receivable	2,351	1,509
Accrued interest	-	-
Inventories	14,461	34,716
Advance payments - Vendors	14,399	13,101
Total Current Assets	31,340	49,397
Noncurrent Assets:		
Property and Equipment:		
Machinery and equipment	27,510	27,510
Total Property and Equipment	27,510	27,510
Less accumulated depreciation	(27,510)	(27,510)
Total Property and Equipment - Net	-	-
Total Noncurrent Assets	-	-
Total Assets	\$ 31,340	\$ 49,397
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 5,728	\$ 8,647
Accrued compensation	8,463	11,846
Due to other funds	66,500	66,500
Total Current Liabilities	80,691	86,993
Compensated absences	9,688	11,686
Total Liabilities	90,379	98,679
Net Assets:		
Unrestricted (deficit)	(59,039)	(49,282)
Total Net Assets	(59,039)	(49,282)
Total Liabilities and Net Assets	\$ 31,340	\$ 49,397

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS -
GENERAL SERVICES FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,701	\$ 2,437
Other governmental entities	7,345	9,388
Other county departments	438,450	436,473
	<hr/>	<hr/>
Total Operating Revenues	448,496	448,298
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	83,268	114,185
Materials, supplies and services	387,489	387,377
Depreciation	-	1,968
	<hr/>	<hr/>
Total Operating Expenses	470,757	503,530
	<hr/>	<hr/>
Operating Loss	(22,261)	(55,232)
	<hr/>	<hr/>
Transfers in	12,504	43,032
	<hr/>	<hr/>
Net Operating Transfers	12,504	43,032
	<hr/>	<hr/>
Decrease in Net Assets	(9,757)	(12,200)
	<hr/>	<hr/>
Net Assets (Deficit) - January 1	(49,282)	(37,082)
	<hr/>	<hr/>
Net Assets (Deficit) - December 31	\$ (59,039)	\$ (49,282)
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
GENERAL SERVICES FUND

Years ended December 31, 2006 and 2005

	2006	2005
Cash flows from operating activities:		
Cash received from customers	\$ 9,204	\$ 11,830
Cash received from county	438,450	436,473
Cash payments for goods and services	(371,451)	(380,857)
Cash payments to employees	(88,649)	(110,759)
	(12,446)	(43,313)
Net cash used for operating activities		
Cash flows from noncapital financing activities		
Transfers in	12,504	43,032
	12,504	43,032
Net cash provided by noncapital financing activities		
Net increase (decrease) in cash and cash equivalents	58	(281)
Cash and cash equivalents - January 1	71	352
Cash and cash equivalents - December 31	\$ 129	\$ 71
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (22,261)	\$ (55,232)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	-	1,968
Changes in assets and liabilities		
Receivables	(842)	5
Inventories	20,255	(13,020)
Advance payments	(1,298)	644
Vouchers payable	(2,919)	3,396
Due from / to other funds	-	15,500
Other liabilities	(5,381)	3,426
	9,815	11,919
Total adjustments		
Net cash provided by operating activities	\$ (12,446)	\$ (43,313)

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENT OF NET ASSETS -
SELF INSURANCE FUND

December 31, 2006 and 2005

<u>ASSETS</u>	<u>2006</u>	<u>2005</u>
Current Assets:		
Cash and investments	\$ 4,020,975	\$ 4,684,489
Receivables (net of allowances for uncollectibles):		
Accrued interest	53,781	43,909
Advance payments - Vendors	243,105	244,943
	4,317,861	4,973,341
Total Current Assets		
Noncurrent Assets:		
Insurance Deposit	250,000	250,000
	250,000	250,000
Total Noncurrent Assets		
	\$ 4,567,861	\$ 5,223,341
Total Assets		
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 9,500	\$ 7,748
Accrued compensation	6,632	6,645
Claims payable	2,080,524	1,981,448
Compensated absences	212	520
	2,096,868	1,996,361
Total Liabilities		
Net Assets:		
Unrestricted	2,470,993	3,226,980
	2,470,993	3,226,980
Total Net Assets		
	\$ 4,567,861	\$ 5,223,341
Total Liabilities and Net Assets		

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS -
SELF INSURANCE FUND**

Years ended December 31, 2006 and 2005

	2006	2005
Operating Revenues:		
Charges for services provided to:		
Other county departments	\$ 5,580,034	\$ 6,024,561
Total Operating Revenues	5,580,034	6,024,561
Operating Expenses:		
Salaries, wages and benefits	91,691	82,733
Materials, supplies and services	6,344,216	6,151,562
Total Operating Expenses	6,435,907	6,234,295
Operating Income (Loss)	(855,873)	(209,734)
Non-Operating Revenues:		
Investment income	218,469	135,650
Other miscellaneous	36	-
Total Non-Operating Revenues	218,505	135,650
Income (Loss) Before Operating Transfers	(637,368)	(74,084)
Operating transfers out	(118,619)	-
Net Operating Transfers	(118,619)	-
Increase(Decrease) in Net Assets	(755,987)	(74,084)
Increase (Decrease) in Net Assets	(755,987)	(74,084)
Net Assets - January 1	3,226,980	3,301,064
Net Assets - December 31	\$ 2,470,993	\$ 3,226,980

WINNEBAGO COUNTY, WISCONSIN

**COMPARATIVE STATEMENTS OF CASH FLOWS -
SELF INSURANCE FUND**

Years ended December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
Cash flows from operating activities:		
Cash received from county	\$ 5,580,034	\$ 6,024,561
Cash payments for goods and services	(6,241,550)	(6,086,797)
Cash payments to employees	(92,012)	(81,786)
	<hr/>	<hr/>
Net cash provided by (used for) operating activities	(753,528)	(144,022)
	<hr/>	<hr/>
Cash flows from noncapital financing activities:		
Operating transfers out	(118,619)	-
Other miscellaneous income	36	-
	<hr/>	<hr/>
Net cash provided by noncapital financing activities	(118,583)	-
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchases of investments		
Insurance deposits		(8,983)
Investment income	208,597	129,261
	<hr/>	<hr/>
Net cash provided by investing activities	208,597	120,278
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	(663,514)	(23,744)
Cash and cash equivalents - January 1 (Restated)	4,684,489	4,708,233
	<hr/>	<hr/>
Cash and cash equivalents - December 31	\$ 4,020,975	\$ 4,684,489
	<hr/>	<hr/>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ (855,873)	\$ (209,734)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities		
Advance payments	1,838	450
Vouchers payable	1,752	(30,040)
Other liabilities	98,755	95,302
	<hr/>	<hr/>
Total adjustments	102,345	65,712
	<hr/>	<hr/>
Net cash provided by operating activities	\$ (753,528)	\$ (144,022)
	<hr/>	<hr/>

AGENCY FUNDS

Agency Funds are used to account for assets held by the County as an agent.

Agency Funds are funds received by the County on behalf of various individuals and governmental agencies.

- . Litigant's Deposits Fund - To account for the receipt and disbursement of funds held by the County for individuals who are scheduled for court appearances.
- . Support Fund - To account for the receipt and disbursement of funds held for the payment of court order support payments.
- . Patient Fund - To account for the receipt and disbursement of monies held for the benefit of patients at Park View Health Center.
- . Burial Trust Fund - To account for collections and payment of funds deposited with the County Treasurer for burial expense.
- . Other Trust Funds - To account for the receipt and disbursement of funds for small items such as drainage districts, etc.
- . MEG Unit - To account for the receipt and disbursement of funds for the Lake Winnebago Area Metropolitan Enforcement Group.

WINNEBAGO COUNTY, WISCONSIN

**COMBINING BALANCE SHEET-
ALL AGENCY FUNDS**

December 31, 2006
(With comparative totals for December 31, 2005)

	Litigants Deposits Funds	Patients Funds	Burial Trust Fund	Other Trust Funds	Meg Unit	Totals	
						December 31, 2006	December 31, 2005
ASSETS							
Cash and investments	\$ 811,009	\$ 63,039	\$ 14,364	\$ 135,342	\$ 257,367	\$ 1,281,121	\$ 991,531
Accounts receivable	-	-	-	-	9,570	9,570	-
Due from other governments	-	-	-	-	154,518	154,518	131,181
Deferred charges	-	-	-	-	325	325	1,049
Total Assets	\$ 811,009	\$ 63,039	\$ 14,364	\$ 135,342	\$ 421,780	\$ 1,445,534	\$ 1,123,761
LIABILITIES							
Liabilities:							
Other accrued liabilities	\$ 811,009	\$ 63,039	\$ 14,364	\$ 135,342	\$ 421,780	\$ 1,445,534	\$ 1,123,761
Total Liabilities	\$ 811,009	\$ 63,039	\$ 14,364	\$ 135,342	\$ 421,780	\$ 1,445,534	\$ 1,123,761

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-
ALL AGENCY FUNDS**

For the year ended December 31, 2006

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>LITIGANT'S DEPOSITS FUND</u>				
Assets:				
Cash and investments	\$ 813,151	\$ 15,273,804	\$ 15,275,946	\$ 811,009
Total Assets	<u>\$ 813,151</u>	<u>\$ 15,273,804</u>	<u>\$ 15,275,946</u>	<u>\$ 811,009</u>
Liabilities:				
Other accrued liabilities	\$ 813,151	\$ 15,273,804	\$ 15,275,946	\$ 811,009
Total Liabilities	<u>\$ 813,151</u>	<u>\$ 15,273,804</u>	<u>\$ 15,275,946</u>	<u>\$ 811,009</u>
 <u>PATIENT FUNDS</u>				
Assets:				
Cash and investments	\$ 66,408	\$ 202,049	\$ 205,418	\$ 63,039
Total Assets	<u>\$ 66,408</u>	<u>\$ 202,049</u>	<u>\$ 205,418</u>	<u>\$ 63,039</u>
Liabilities:				
Other accrued liabilities	\$ 66,408	\$ 202,049	\$ 205,418	\$ 63,039
Total Liabilities	<u>\$ 66,408</u>	<u>\$ 202,049</u>	<u>\$ 205,418</u>	<u>\$ 63,039</u>

(continued)

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-
ALL AGENCY FUNDS**

For the year ended December 31, 2006

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>BURIAL TRUST FUND</u>				
Assets:				
Cash and investments	\$ 14,364	\$ -	\$ -	\$ 14,364
Total Assets	\$ 14,364	\$ -	\$ -	\$ 14,364
Liabilities:				
Other accrued liabilities	\$ 14,364	\$ -	\$ -	\$ 14,364
Total Liabilities	\$ 14,364	\$ -	\$ -	\$ 14,364
<u>OTHER TRUST FUNDS</u>				
Assets:				
Cash and investments	\$ 110,174	\$ 30,159	\$ 4,991	\$ 135,342
Total Assets	\$ 110,174	\$ 30,159	\$ 4,991	\$ 135,342
Liabilities:				
Other accrued liabilities	\$ 110,174	\$ 30,159	\$ 4,991	\$ 135,342
Total Liabilities	\$ 110,174	\$ 30,159	\$ 4,991	\$ 135,342
<u>MEG UNIT</u>				
Assets:				
Cash and investments	\$ (12,566)	\$ 478,866	\$ 208,933	\$ 257,367
Accounts receivable	-	9,570	-	9,570
Due from other governments	131,181	299,306	275,969	154,518
Deferred charges	1,049	325	1,049	325
Total Assets	\$ 119,664	\$ 788,067	\$ 485,951	\$ 421,780
Liabilities:				
Other accrued liabilities	\$ 119,664	\$ 788,067	\$ 485,951	\$ 421,780
Total Liabilities	\$ 119,664	\$ 788,067	\$ 485,951	\$ 421,780

(continued)

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-
ALL AGENCY FUNDS**

For the year ended December 31, 2006

	Balance December 31, 2005	Additions	Deductions	Balance December 31, 2006
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 991,531	\$ 15,984,878	\$ 15,695,288	\$ 1,281,121
Accounts receivable	-	9,570	-	9,570
Due from other governments	131,181	299,306	275,969	154,518
Deferred charges	1,049	325	1,049	325
Total Assets	\$ 1,123,761	\$ 16,294,079	\$ 15,972,306	\$ 1,445,534
Liabilities:				
Other accrued liabilities	\$ 1,123,761	\$ 16,294,079	\$ 15,972,306	\$ 1,445,534
Total Liabilities	\$ 1,123,761	\$ 16,294,079	\$ 15,972,306	\$ 1,445,534

(concluded)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Governmental capital assets are capital assets of the County which are not accounted for in an enterprise funds. The County includes infrastructure, such as roads, roadbeds, bridges and street lights in its governmental capital assets.

WINNEBAGO COUNTY, WISCONSIN

**CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS COMPARATIVE SCHEDULE BY
SOURCE**

December 31, 2006 and 2005

<u>General Capital Assets:</u>	2006	2005
Land	\$ 2,843,755	\$ 2,843,755
Buildings	66,239,458	65,584,007
Improvements other than buildings	9,197,271	8,534,523
Machinery and equipment	25,918,445	20,580,428
Infrastructure	60,778,324	56,777,067
Construction in progress	1,247,956	10,027,410
	<hr/>	<hr/>
	166,225,209	164,347,190
Less accumulated depreciation	<hr/> (35,099,163) <hr/>	<hr/> (31,516,104) <hr/>
Total General Capital Assets - Net	<hr/> \$ 131,126,046 <hr/>	<hr/> \$ 132,831,086 <hr/>

Investment in General Capital Assets From:

General revenues	\$ 130,834,432	\$ 132,490,866
Special revenues	291,614	334,358
Federal grants	-	5,862
	<hr/>	<hr/>
Total Investment in General Capital Assets	<hr/> \$ 131,126,046 <hr/>	<hr/> \$ 132,831,086 <hr/>

WINNEBAGO COUNTY, WISCONSIN

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY**

December 31, 2006

<u>Function and Activity</u>	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	\$ -	\$ -	\$ -	\$ 77,542	\$ -	\$ 68,732	\$ 8,810
County Clerk	-	-	-	49,814	-	26,115	23,699
County Treasurer	-	-	-	5,062	-	3,248	1,814
Corporation Counsel	-	-	-	6,261	-	6,261	-
Human Resources	-	-	-	5,141	-	3,299	1,842
Finance	-	-	-	27,510	-	27,510	-
Information Systems	-	-	-	6,909,761	-	3,471,124	3,438,637
Facilities Management	2,047,534	49,030,550	1,830,544	1,012,593	-	8,415,685	45,505,536
Total General Government	2,047,534	49,030,550	1,830,544	8,093,684	-	12,021,974	48,980,338
Public Safety:							
District Attorney	-	-	-	52,042	-	25,707	26,335
Coroner	-	-	-	19,893	-	14,091	5,802
Emergency Management	-	-	-	1,078,250	-	540,639	537,611
Sheriff / Jail	-	11,584	9,195	10,926,263	-	3,856,194	7,090,848
Courts	-	-	-	181,806	-	120,077	61,729
Total Public Safety	-	11,584	9,195	12,258,254	-	4,556,708	7,722,325
Health and Human Services:							
Child Support	-	-	-	147,470	-	106,198	41,272
Public Health	-	-	-	52,687	-	40,081	12,606
Human Services	-	-	186,794	548,468	-	434,193	301,069
Total Health and Human Services	-	-	186,794	748,625	-	580,472	354,947
Culture, Education and Recreation:							
U.W. - Fox Valley	141,183	10,708,299	167,134	53,042	-	5,781,906	5,287,752
University Extension	-	-	-	138,603	-	95,271	43,332
Parks	585,021	6,269,459	6,939,793	1,552,353	-	5,685,129	9,661,497
Ice Arena	70,017	219,566	63,811	45,750	-	247,648	151,496
Total Culture, Education and Recreation	796,221	17,197,324	7,170,738	1,789,748	-	11,809,954	15,144,077

WINNEBAGO COUNTY, WISCONSIN

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY**

December 31, 2006

<u>Function and Activity</u>	Land	Buildings	Improvements Other Than Buildings	Equipment	infra- structure	Less Accumulated Depreciation	General Capital Assets Net
Conservation and Development:							
Register of Deeds	-	-	-	383,714	-	204,940	178,774
Land & Water Conservation	-	-	-	184,735	-	125,525	59,210
Planning / Zoning	-	-	-	2,459,685	-	1,640,944	818,741
Total Conservation and Development:	-	-	-	3,028,134	-	1,971,409	1,056,725
Infrastructure							
Highway Systems	-	-	-	-	60,778,324	4,158,646	56,619,678
Total General Capital Assets Allocated to Functions	\$ 2,843,755	\$ 66,239,458	\$ 9,197,271	\$ 25,918,445	\$ 60,778,324	\$ 35,099,163	\$ 129,878,090
Construction in Progress							1,247,956
Total General Capital Assets - Net							\$ 131,126,046

WINNEBAGO COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the year ended December 31, 2006

<u>Function and Activity</u>	General Capital Assets January 1, 2006	Additions	Deductions	General Capital Assets December 31, 2006
General Government:				
County Board	\$ 77,542	\$ -	\$ -	\$ 77,542
County Clerk	44,200	5,615	-	49,815
County Treasurer	5,062	-	-	5,062
Corporation Counsel	6,261	-	-	6,261
Human Resources	5,141	-	-	5,141
Finance	27,510	-	-	27,510
Information Systems	6,859,865	49,895	-	6,909,760
Facilities Management	53,449,635	471,586	-	53,921,221
Total General Government	60,475,216	527,096	-	61,002,312
Public Safety:				
District Attorney	52,042	-	-	52,042
Coroner	19,893	-	-	19,893
Emergency Management	1,019,005	59,798	553	1,078,250
Sheriff / Jail	5,715,752	5,264,330	33,040	10,947,042
Courts	181,806	-	-	181,806
Total Public Safety	6,988,498	5,324,128	33,593	12,279,033
Health and Human Services:				
Child Support	147,470	-	-	147,470
Public Health	64,967	-	12,280	52,687
Human Services	748,342	-	13,080	735,262
Total Health and Human Services	960,779	-	25,360	935,419
Culture, Education and Recreation:				
U.W. - Fox Valley	11,053,189	16,468	-	11,069,657
University Extension	138,603	-	-	138,603
Parks	14,602,972	743,655	-	15,346,627
Ice Arena	399,144	-	-	399,144
Total Culture, Education and Recreation	26,193,908	760,123	-	26,954,031

WINNEBAGO COUNTY, WISCONSIN

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**

For the year ended December 31, 2006

<u>Function and Activity</u>	General Capital Assets January 1, 2006	Additions	Deductions	General Capital Assets December 31, 2006
Conservation and Development:				
Register of Deeds	309,296	74,418	-	383,714
Soil Conservation	176,736	7,999	-	184,735
Planning / Zoning	2,438,280	21,405	-	2,459,685
Total Conservation and Development	2,924,312	103,822	-	3,028,134
Total General Capital Assets Allocated to Functions	97,542,713	6,715,169	58,953	104,198,929
Infrastructure	56,777,067	5,774,661	1,773,404	60,778,324
Construction In Progress	10,027,410	3,009,245	11,788,699	1,247,956
Total General Capital Assets	164,347,190	15,499,075	13,621,056	166,225,209
Accumulated Depreciation	(31,516,104)	(3,856,173)	(273,114)	(35,099,163)
Total General Capital Assets - Net	\$ 132,831,086	\$ 11,642,902	\$ 13,347,942	\$ 131,126,046