

## **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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Cash and investments	\$ 16,620,250	\$ 17,272,978
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,355,077	4,726,370
Property taxes levied for ensuing year's budget	63,878,273	60,722,364
Taxes levied for other governments	1,930,256	1,910,384
Accounts receivable	490,822	328,677
Accrued interest	348,153	327,772
Due from other governmental agencies	896,000	760,326
Due from other funds	443,350	153,908
Inventories	-	-
Advance payments - Vendors	44,487	88,768
Loans receivable	1,212,493	1,620,233
	<u>\$ 91,219,161</u>	<u>\$ 87,911,780</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 509,416	\$ 510,754
Accrued compensation	1,482,458	1,320,474
Other accrued liabilities	-	-
Due to other governmental agencies	2,333,649	2,414,971
Deferred property tax revenue	65,118,557	61,750,963
Other deferred revenue	343,345	257,147
	<u>69,787,425</u>	<u>66,254,309</u>
Fund Balance:		
Reserved for:		
Delinquent property taxes	3,571,519	3,061,932
Inventories	-	-
Advance payments	44,487	88,768
Capital outlay	253,012	254,351
Loans receivable	1,916,776	1,887,785
Public Safety	263,390	200,148
Scholarship Program	28,473	27,661
Prior years commitments	197,117	163,563
Unreserved:		
Designated for subsequent year's expenditures	-	424,000
Designated for prior years appropriations	111,219	403,726
Designated for special projects	1,669,780	1,652,331
Undesignated	13,375,963	13,493,206
	<u>21,431,736</u>	<u>21,657,471</u>
Total Fund Balance	<u>21,431,736</u>	<u>21,657,471</u>
Total Liabilities and Fund Balance	<u>\$ 91,219,161</u>	<u>\$ 87,911,780</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
<b>Revenues:</b>					
<b>Taxes:</b>					
Property Taxes	\$ 60,721,880	\$ 60,723,280	\$ 60,510,679	\$ (212,601)	\$ 56,404,950
Sales and Use Taxes	451,400	450,000	397,983	(52,017)	427,801
Interest on Taxes	725,000	725,000	869,386	144,386	822,361
<b>Total Taxes</b>	<b>61,898,280</b>	<b>61,898,280</b>	<b>61,778,048</b>	<b>(120,232)</b>	<b>57,655,112</b>
<b>Intergovernmental:</b>					
State Shared Taxes	4,000,000	4,000,000	4,347,421	347,421	4,273,533
Indirect Cost Reimbursement	84,000	84,000	69,751	(14,249)	32,801
County Clerk	-	7,286	-	(7,286)	-
County Treasurer	15,000	15,000	14,996	(4)	33,000
County Road Maintenance	2,657,671	2,497,899	2,497,899	-	2,700,240
Underground Storage Tanks	5,000	5,000	106,641	101,641	-
Child Support	1,112,099	1,129,973	1,102,665	(27,308)	983,873
Public Health	603,390	634,390	670,125	35,735	668,818
Veterans Service	13,000	13,000	13,000	-	13,000
Scholarship Program	9,000	7,200	9,000	1,800	-
University Extension	50,000	50,000	22,099	(27,901)	27,950
Parks	82,000	82,000	21,184	(60,816)	348,568
Land Records	300	300	10,114	9,814	300
Land & Water Conservation	462,101	462,101	273,938	(188,163)	292,285
Planning	-	-	-	-	24,994
Zoning	19,325	19,325	6,283	(13,042)	9,738
District Attorney	60,000	60,000	76,563	16,563	77,945
Emergency Management	92,710	147,328	207,904	60,576	129,075
Sheriff	101,907	363,157	390,538	27,381	394,737
Court System	699,535	699,535	716,409	16,874	579,466
Economic Development	8,860	88,600	88,600	-	88,600
Community Development	-	-	-	-	298,814
<b>Total Intergovernmental</b>	<b>10,075,898</b>	<b>10,366,094</b>	<b>10,645,130</b>	<b>279,036</b>	<b>10,977,737</b>
<b>Licenses and Permits:</b>					
County Clerk	58,800	58,800	54,919	(3,881)	54,155
Zoning	268,355	246,760	224,845	(21,915)	235,935
Court System	31,500	31,500	32,170	670	33,420
<b>Total Licenses and Permits</b>	<b>358,655</b>	<b>337,060</b>	<b>311,934</b>	<b>(25,126)</b>	<b>323,510</b>
<b>Fines, Forfeits and Penalties:</b>					
County Treasurer	30,000	30,000	33,129	3,129	28,058
Parks	90,000	90,000	88,591	(1,409)	94,159
Zoning	600	600	810	210	(12,432)
Sheriff	5,000	5,000	5,265	265	5,879
Jail Improvements	185,000	227,000	173,868	(53,132)	174,725
Court System	515,000	515,000	480,563	(34,437)	507,849
<b>Total Fines, Forfeits and Penalties</b>	<b>825,600</b>	<b>867,600</b>	<b>782,226</b>	<b>(85,374)</b>	<b>798,238</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variations with Final Budget	
<b>Revenues:</b>					
<b>Charges for Services Provided to Public:</b>					
County Executive	\$ -	\$ -	\$ 14	\$ 14	\$ -
County Clerk	1,270	1,270	1,199	(71)	2,521
County Treasurer	11,100	11,100	11,366	266	15,561
Corporation Counsel	4,250	4,250	3,854	(396)	6,803
Human Resources	100	100	136	36	127
Finance	50	50	47	(3)	88
Purchasing	800	800	445	(355)	3,805
Unclassified	250	250	135	(115)	72
Child Support	61,000	61,000	43,199	(17,801)	44,461
Public Health	173,805	173,805	197,072	23,267	190,002
Veterans Service	1,000	1,000	1,703	703	1,899
Scholarship Program	1,000	1,000	185	(815)	410
University Extension	17,500	17,500	18,719	1,219	16,986
Parks	199,400	202,400	189,256	(13,144)	217,523
Register of Deeds	660,000	660,000	600,585	(59,415)	626,787
Land Records	195,000	195,000	176,589	(18,411)	185,975
Land & Water Conservation	21,450	21,450	16,795	(4,655)	14,547
Planning	133,570	83,775	91,380	7,605	110,928
Tax Lister	600	600	1,145	545	1,049
District Attorney	18,000	18,000	14,941	(3,059)	19,465
Coroner	87,000	92,150	92,278	128	99,646
Emergency Management	-	-	33	33	-
Sheriff	2,025,025	1,846,552	1,379,078	(467,474)	1,765,784
Court System	795,350	818,017	855,565	37,548	841,802
<b>Total Charges for Services Provided to - Public</b>	<b>4,407,520</b>	<b>4,210,069</b>	<b>3,695,719</b>	<b>(514,350)</b>	<b>4,166,241</b>
<b>Charges for Services Provided to Other Governmental Entities:</b>					
County Clerk	42,500	42,500	328,837	286,337	50,318
Information Systems	84,434	84,434	85,356	922	84,153
Facilities	4,000	4,000	-	(4,000)	-
Conty Road Maintenance	-	80,000	33,917	(46,083)	-
Parks	15	15	2,240	2,225	3,832
Sheriff	1,214,300	1,214,300	1,377,416	163,116	1,391,015
Court System	20,000	20,000	20,755	755	20,678
<b>Total Charges for Services Provided to - Other Governmental Entities</b>	<b>1,365,249</b>	<b>1,445,249</b>	<b>1,848,521</b>	<b>403,272</b>	<b>1,549,996</b>

Continued

## WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Charges for Services Provided to					
Other County Departments:					
County Board	\$ -		\$ -	\$ -	132
County Executive	7,500	7,500	7,500	-	7,706
County Clerk	1,000	1,000	996	(4)	1,002
County Treasurer	3,705	3,705	3,708	3	3,705
Corporation Counsel	12,356	12,356	12,360	4	12,356
Human Resources	17,000	17,000	17,004	4	17,113
Finance	25,630	25,630	26,898	1,268	29,781
Purchasing	6,400	6,400	6,396	(4)	6,400
Information Systems	10,750	10,750	10,752	2	-
County Road Maintenance	30,900	30,900	43,945	13,045	46,688
Public Health	36,925	36,925	44,210	7,285	48,942
University Extension	4,500	4,500	4,629	129	4,342
Register of Deeds	100	100	243	143	228
Land Records	-	-	50	50	52
Land & Water Conservation	9,678	9,678	9,738	60	176
Planning	500	500	-	(500)	3,600
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Total Charges for Services Provided to - Other County Departments	166,944	166,944	188,429	21,485	182,223
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Investment Income:					
Investments	1,931,431	1,950,068	2,303,362	353,294	2,024,717
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Miscellaneous:					
Land, Building and Equipment Rentals	33,450	33,450	35,312	1,862	33,368
Sale of Property, Equipment and Materials	30,195	30,195	48,642	18,447	2,783
Insurance Recoveries	3,100	3,100	21,707	18,607	8,394
Unclassified	196,031	196,031	202,050	6,019	315,123
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Total Miscellaneous	262,776	262,776	307,711	44,935	359,668
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Total Revenues	81,292,353	81,504,140	81,861,080	356,940	78,037,442
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Other Financing Sources:					
Transfers in	-	-	30,465	30,465	345,619
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Total Other Financing Sources	-	-	30,465	30,465	345,619
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Total Revenues and Other Financing Sources	\$ 81,292,353	\$ 81,504,140	\$ 81,891,545	\$ 387,405	\$ 78,383,061

Concluded

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007

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

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variations with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 172,845	\$ 172,845	\$ 160,069	\$ 12,776	\$ 166,692
Travel and Meetings	66,138	66,138	54,892	11,246	67,635
Capital Outlay	10,000	6,000	-	6,000	-
Other Operating Expenditures	103,537	107,537	69,518	38,019	48,339
<b>Total Expenditures</b>	<b>352,520</b>	<b>352,520</b>	<b>284,479</b>	<b>68,041</b>	<b>282,666</b>
Corporation Counsel					
Salaries, Wages and Benefits	328,066	355,766	347,326	8,440	325,710
Travel and Meetings	2,075	2,075	1,109	966	1,286
Other Operating Expenditures	100,950	106,350	106,311	39	94,367
<b>Total Expenditures</b>	<b>431,091</b>	<b>464,191</b>	<b>454,746</b>	<b>9,445</b>	<b>421,363</b>
County Executive					
Salaries, Wages and Benefits	180,288	183,978	183,958	20	178,872
Travel and Meetings	1,850	2,000	1,993	7	1,351
Other Operating Expenditures	2,883	3,113	3,093	20	2,101
<b>Total Expenditures</b>	<b>185,021</b>	<b>189,091</b>	<b>189,044</b>	<b>47</b>	<b>182,324</b>
County Clerk					
Salaries, Wages and Benefits	200,813	200,813	200,630	183	191,991
Travel and Meetings	1,309	1,309	1,248	61	1,899
Capital Outlay	-	-	-	-	5,614
Other Operating Expenditures	115,309	122,595	90,054	32,541	462,072
<b>Total Expenditures</b>	<b>317,431</b>	<b>324,717</b>	<b>291,932</b>	<b>32,785</b>	<b>661,576</b>
Human Resources					
Salaries, Wages and Benefits	501,165	501,165	497,275	3,890	482,376
Travel and Meetings	3,195	3,195	2,943	252	2,992
Other Operating Expenditures	80,677	95,933	89,782	6,151	52,733
<b>Total Expenditures</b>	<b>585,037</b>	<b>600,293</b>	<b>590,000</b>	<b>10,293</b>	<b>538,101</b>
County Treasurer					
Salaries, Wages and Benefits	271,587	271,587	270,145	1,442	256,536
Travel and Meetings	1,049	1,049	518	531	1,345
Other Operating Expenditures	114,530	114,530	97,455	17,075	133,745
<b>Total Expenditures</b>	<b>387,166</b>	<b>387,166</b>	<b>368,118</b>	<b>19,048</b>	<b>391,626</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Finance					
Salaries, Wages and Benefits	\$ 583,379	\$ 583,379	\$ 582,806	\$ 573	\$ 556,894
Travel and Meetings	3,576	3,576	1,744	1,832	3,522
Other Operating Expenditures	141,741	193,317	173,445	19,872	104,616
<b>Total Expenditures</b>	<b>728,696</b>	<b>780,272</b>	<b>757,995</b>	<b>22,277</b>	<b>665,032</b>
Information Systems					
Salaries, Wages and Benefits	1,330,414	1,310,034	1,310,025	9	1,244,457
Travel and Meetings	28,000	38,000	19,670	18,330	23,438
Capital Outlay	-	105,862	105,862	-	59,113
Other Operating Expenditures	857,506	896,997	640,666	256,331	391,972
<b>Total Expenditures</b>	<b>2,215,920</b>	<b>2,350,893</b>	<b>2,076,223</b>	<b>274,670</b>	<b>1,718,980</b>
Facilities Management					
Salaries, Wages and Benefits	1,865,987	1,883,787	1,883,772	15	1,758,089
Travel and Meetings	700	775	775	-	174
Capital Outlay	21,550	17,274	15,943	1,331	-
Other Operating Expenditures	1,818,989	1,951,575	1,508,659	442,916	1,287,920
<b>Total Expenditures</b>	<b>3,707,226</b>	<b>3,853,411</b>	<b>3,409,149</b>	<b>444,262</b>	<b>3,046,183</b>
Miscellaneous					
Other Operating Expenditures	2,867,106	2,549,806	2,517,325	32,481	2,355,277
<b>Total Expenditures</b>	<b>2,867,106</b>	<b>2,549,806</b>	<b>2,517,325</b>	<b>32,481</b>	<b>2,355,277</b>
<b>Total General Government</b>	<b>11,777,214</b>	<b>11,852,360</b>	<b>10,939,011</b>	<b>913,349</b>	<b>10,263,128</b>
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	14,267,598	14,603,360	14,601,964	1,396	14,029,973
Travel and Meetings	51,944	51,944	42,958	8,986	34,251
Capital Outlay	154,823	142,227	141,879	348	93,423
Other Operating Expenditures	3,187,893	2,958,904	2,912,944	45,960	2,786,699
<b>Total Expenditures</b>	<b>17,662,258</b>	<b>17,756,435</b>	<b>17,699,745</b>	<b>56,690</b>	<b>16,944,346</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007			Variances with Final Budget	2006 Actual
	Original Budget	Final Budget	Actual		
Expenditures:					
Jail Improvements					
Capital Outlay	\$ -	\$ 42,000	\$ 35,426	\$ 6,574	\$ -
Other Operating Expenditures	185,000	189,089	75,200	113,889	78,489
Total Expenditures	185,000	231,089	110,626	120,463	78,489
Emergency Management					
Salaries, Wages and Benefits	192,159	192,159	178,072	14,087	185,572
Travel and Meetings	2,330	3,200	3,195	5	1,244
Capital Outlay	39,562	39,562	39,538	24	59,800
Other Operating Expenditures	66,808	121,426	71,553	49,873	125,019
Total Expenditures	300,859	356,347	292,358	63,989	371,635
Courts					
Salaries, Wages and Benefits	2,883,964	2,936,592	2,936,592	-	2,766,663
Travel and Meetings	9,681	9,681	8,670	1,011	6,887
Other Operating Expenditures	815,182	1,035,082	1,030,213	4,869	929,584
Total Expenditures	3,708,827	3,981,355	3,975,475	5,880	3,703,134
Coroner					
Salaries, Wages and Benefits	151,189	167,399	167,390	9	149,077
Travel and Meetings	8,300	9,620	9,620	-	6,396
Other Operating Expenditures	122,220	175,736	174,932	804	136,967
Total Expenditures	281,709	352,755	351,942	813	292,440
District Attorney					
Salaries, Wages and Benefits	716,308	750,576	750,576	-	693,225
Travel and Meetings	5,000	5,000	2,211	2,789	4,481
Other Operating Expenditures	333,307	343,152	322,597	20,555	395,856
Total Expenditures	1,054,615	1,098,728	1,075,384	23,344	1,093,562
Total Public Safety	23,193,268	23,776,709	23,505,530	271,179	22,483,606
Public Works:					
County Road Maintenance					
Other Operating Expenditures	3,189,156	3,194,073	3,019,571	174,502	3,012,577
Total Expenditures	3,189,156	3,194,073	3,019,571	174,502	3,012,577

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
<b>Expenditures:</b>					
<b>Health and Human Services:</b>					
Public Health					
Salaries, Wages and Benefits	\$ 1,540,452	\$ 1,547,602	\$ 1,543,666	\$ 3,936	\$ 1,491,757
Travel and Meetings	28,795	38,145	36,801	1,344	32,807
Capital Outlay	15,000	16,150	16,150	-	-
Other Operating Expenditures	111,981	159,446	157,062	2,384	149,274
<b>Total Expenditures</b>	<b>1,696,228</b>	<b>1,761,343</b>	<b>1,753,679</b>	<b>7,664</b>	<b>1,673,838</b>
Veterans Service					
Salaries, Wages and Benefits	251,523	263,123	262,962	161	232,925
Travel and Meetings	22,090	6,090	5,472	618	7,931
Other Operating Expenditures	53,707	66,307	66,218	89	54,643
<b>Total Expenditures</b>	<b>327,320</b>	<b>335,520</b>	<b>334,652</b>	<b>868</b>	<b>295,499</b>
Child Support					
Salaries, Wages and Benefits	1,054,404	1,054,404	1,031,705	22,699	1,000,135
Travel and Meetings	1,690	1,690	836	854	2,749
Other Operating Expenditures	106,468	124,342	106,750	17,592	108,321
<b>Total Expenditures</b>	<b>1,162,562</b>	<b>1,180,436</b>	<b>1,139,291</b>	<b>41,145</b>	<b>1,111,205</b>
<b>Total Health and Human Services</b>	<b>3,186,110</b>	<b>3,277,299</b>	<b>3,227,622</b>	<b>49,677</b>	<b>3,080,542</b>
<b>Culture, Education and Recreation:</b>					
Parks					
Salaries, Wages and Benefits	958,970	957,603	853,343	104,260	876,963
Travel and Meetings	1,892	1,892	1,297	595	321
Capital Outlay	120,000	237,874	114,874	123,000	115,384
Other Operating Expenditures	570,648	580,400	580,400	-	559,115
<b>Total Expenditures</b>	<b>1,651,510</b>	<b>1,777,769</b>	<b>1,549,914</b>	<b>227,855</b>	<b>1,551,783</b>

Continued

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

Year ended December 31, 2007  
 (With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Scholarship Program					
Other Operating Expenditures	\$ 9,000	\$ 9,500	\$ 9,500	\$ -	\$ 7,000
Total Expenditures	9,000	9,500	9,500	-	7,000
U.W. - Fox Valley					
Capital Outlay	50,500	50,500	19,460	31,040	32,940
Other Operating Expenditures	224,799	265,582	265,582	-	176,511
Total Expenditures	275,299	316,082	285,042	31,040	209,451
University Extension					
Salaries, Wages and Benefits	281,011	281,011	276,183	4,828	257,785
Travel and Meetings	13,010	13,010	9,900	3,110	10,009
Other Operating Expenditures	224,661	248,944	219,780	29,164	181,964
Total Expenditures	518,682	542,965	505,863	37,102	449,758
Total Culture, Education and Recreation	2,454,491	2,646,316	2,350,319	295,997	2,217,992
Conservation and Development:					
Economic Development					
Travel and Meetings	525	525	85	440	178
Other Operating Expenditures	96,064	120,512	120,512	-	97,689
Total Expenditures	96,589	121,037	120,597	440	97,867
Underground Storage Tanks					
Other Operating Expenditures	10,000	10,000	3,953	6,047	5,302
Total Expenditures	10,000	10,000	3,953	6,047	5,302
Planning					
Salaries, Wages and Benefits	1,033,138	1,071,598	1,055,644	15,954	998,182
Travel and Meetings	6,920	6,420	3,467	2,953	4,207
Other Operating Expenditures	115,834	109,834	80,690	29,144	107,008
Total Expenditures	1,155,892	1,187,852	1,139,801	48,051	1,109,397
Land Records					
Travel and Meetings	300	300	205	95	300
Capital Outlay	28,350	28,350	23,222	5,128	19,787
Other Operating Expenditures	231,485	231,485	153,038	78,447	173,767
Total Expenditures	260,135	260,135	176,465	83,670	193,854

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007

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

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
Land & Water Conservation					
Salaries, Wages and Benefits	\$ 467,606	\$ 489,606	\$ 480,044	\$ 9,562	\$ 453,219
Travel and Meetings	3,940	3,940	2,219	1,721	1,575
Capital Outlay	-	-	-	-	7,999
Other Operating Expenditures	450,203	454,755	205,301	249,454	265,261
<b>Total Expenditures</b>	<b>921,749</b>	<b>948,301</b>	<b>687,564</b>	<b>260,737</b>	<b>728,054</b>
Register of Deeds					
Salaries, Wages and Benefits	418,375	424,065	424,062	3	401,487
Travel and Meetings	2,072	2,089	2,089	-	1,525
Capital Outlay	-	-	-	-	-
Other Operating Expenditures	53,327	54,007	37,807	16,200	35,573
<b>Total Expenditures</b>	<b>473,774</b>	<b>480,161</b>	<b>463,958</b>	<b>16,203</b>	<b>438,585</b>
Total Conservation and Development	2,918,139	3,007,486	2,592,338	415,148	2,573,059
<b>Total Expenditures</b>	<b>46,718,378</b>	<b>47,754,243</b>	<b>45,634,391</b>	<b>2,119,852</b>	<b>43,630,904</b>
Other Financing Uses:					
Transfers Out	35,791,539	36,512,892	36,482,889	30,003	30,613,125
<b>Total Other Financing Uses</b>	<b>35,791,539</b>	<b>36,512,892</b>	<b>36,482,889</b>	<b>30,003</b>	<b>30,613,125</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 82,509,917</b>	<b>\$ 84,267,135</b>	<b>\$ 82,117,280</b>	<b>\$ 2,149,855</b>	<b>\$ 74,244,029</b>

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, 2007 and 2006

<u>ASSETS</u>	2007	2006
Current Assets:		
Cash and investments	\$ 2,785,310	\$ 2,531,672
Accounts receivable (net of allowances)	899,885	988,524
Due from other governmental agencies	2,201,999	3,895,863
Advance payments - Vendors	77,604	421,369
<b>Total Assets</b>	<b>\$ 5,964,798</b>	<b>\$ 7,837,428</b>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 3,530,281	\$ 3,543,720
Accrued compensation	444,392	393,288
Other accrued liabilities	8,723	6,182
Due to other governmental agencies	516,598	2,342,473
Due to other funds	10,000	10,000
Other deferred revenue	731,219	1,064,930
<b>Total Liabilities</b>	<b>5,241,213</b>	<b>7,360,593</b>
Fund Balance:		
Reserved for:		
Advance payments	77,604	421,369
Unreserved:		
Undesignated	645,981	55,466
<b>Total Fund Balance</b>	<b>723,585</b>	<b>476,835</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,964,798</b>	<b>\$ 7,837,428</b>

## 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, 2007  
(With comparative totals for December 31, 2006)

	Debt Service Fund	Capital Project Funds	Total	
			December 31, 2007	December 31, 2006
<b><u>ASSETS</u></b>				
Cash and investments	\$ 1,141,244	\$ 3,567,725	\$ 4,708,969	\$ 3,728,467
Receivables (net of allowances for uncollectibles):				
Accrued interest	58,297	18,157	76,454	37,204
Due from other governmental agencies	-	394,512	394,512	80,000
<b>Total Assets</b>	<b>\$ 1,199,541</b>	<b>\$ 3,980,394</b>	<b>\$ 5,179,935</b>	<b>\$ 3,845,671</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
Liabilities:				
Vouchers payable	\$ -	\$ 700,702	\$ 700,702	\$ 95,435
Other accrued liabilities	-	-	-	465
Due to other funds	-	346,350	346,350	77,408
<b>Total Liabilities</b>	<b>-</b>	<b>1,047,052</b>	<b>1,047,052</b>	<b>173,308</b>
Fund Balances:				
Reserved for:				
Capital projects	-	3,132,549	3,132,549	2,645,484
Debt service	1,199,541	-	1,199,541	1,027,358
Undesignated (Deficit)	-	(199,207)	(199,207)	(479)
<b>Total Fund Balances</b>	<b>1,199,541</b>	<b>2,933,342</b>	<b>4,132,883</b>	<b>3,672,363</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,199,541</b>	<b>\$ 3,980,394</b>	<b>\$ 5,179,935</b>	<b>\$ 3,845,671</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

	Debt Service Fund	Capital Project Funds	Totals	
			December 31, 2007	December 31, 2006
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 1,874,464	\$ 1,874,464	\$ 721,488
Investment income	114,056	69,137	183,193	210,131
Miscellaneous	-	-	-	5,500
<b>Total Revenue</b>	<b>114,056</b>	<b>1,943,601</b>	<b>2,057,657</b>	<b>937,119</b>
<b>Expenditures:</b>				
Capital projects		5,813,717	5,813,717	2,959,257
<b>Debt service:</b>				
Principal retirement	8,462,407		8,462,407	8,134,811
Interest and fiscal charges	1,680,984		1,680,984	1,901,869
<b>Total Expenditures</b>	<b>10,143,391</b>	<b>5,813,717</b>	<b>15,957,108</b>	<b>12,995,937</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(10,029,335)</b>	<b>(3,870,116)</b>	<b>(13,899,451)</b>	<b>(12,058,818)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	10,192,946	1,865,358	12,058,304	10,657,847
Transfers out	-	(1,901,905)	(1,901,905)	(500,265)
Debt Issued	-	4,195,000	4,195,000	1,762,000
Premium on debt issuance	8,572	-	8,572	13,049
<b>Total Other Financing Sources (Uses)</b>	<b>10,201,518</b>	<b>4,158,453</b>	<b>14,359,971</b>	<b>11,932,631</b>
<b>Change in Fund Balance</b>	<b>172,183</b>	<b>288,337</b>	<b>460,520</b>	<b>(126,187)</b>
<b>Fund Balances - January 1</b>	<b>1,027,358</b>	<b>2,645,005</b>	<b>3,672,363</b>	<b>3,798,550</b>
<b>Fund Balances - December 31</b>	<b>\$ 1,199,541</b>	<b>\$ 2,933,342</b>	<b>\$ 4,132,883</b>	<b>\$ 3,672,363</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

	<b>Non Major Funds</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>				
Intergovernmental	\$ 12,986,280	\$ 13,042,580	\$ 1,874,464	\$ (11,168,116)
Investment income	-	-	183,193	183,193
Donations	2,000,000	2,000,000	-	(2,000,000)
<b>Total Revenue</b>	<b>14,986,280</b>	<b>15,042,580</b>	<b>2,057,657</b>	<b>(12,984,923)</b>
<b>Expenditures:</b>				
Capital projects	32,197,605	32,253,905	5,813,717	26,440,188
<b>Debt service:</b>				
Principal retirement	8,459,862	8,459,862	8,462,407	(2,545)
Interest and fiscal charges	1,771,774	1,771,774	1,680,984	90,790
<b>Total Expenditures</b>	<b>42,429,241</b>	<b>42,485,541</b>	<b>15,957,108</b>	<b>26,528,433</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(27,442,961)</b>	<b>(27,442,961)</b>	<b>(13,899,451)</b>	<b>13,543,510</b>
<b>Other Financing Sources (Uses):</b>				
Operating transfers in	12,590,345	12,240,345	12,058,304	(182,041)
Operating transfers out	(1,513,481)	(1,513,481)	(1,901,905)	(388,424)
Debt issued	16,045,007	16,045,007	4,195,000	(11,850,007)
Premium on debt issuance	-	8,572	8,572	-
<b>Total Other Financing Sources (Uses)</b>	<b>27,121,871</b>	<b>26,780,443</b>	<b>14,359,971</b>	<b>(12,420,472)</b>
<b>Change in Fund Balance</b>	<b>\$ (321,090)</b>	<b>\$ (662,518)</b>	<b>460,520</b>	<b>\$ 1,123,038</b>
<b>Fund Balances - January 1</b>			<b>3,672,363</b>	
<b>Fund Balances - December 31</b>			<b>\$ 4,132,883</b>	

## 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.
- General Obligation Notes Series 2007 – To accumulate monies for payment of \$4,195,000 of notes issued for the purpose of constructing CTH AP, A, E and T, upgrade of telephone system, noise barrier for racetrack, and auditorium/communication arts center for UWFV.

**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEET-  
NONMAJOR DEBT SERVICE FUND**

December 31, 2007 and 2006

	Totals	
	December 31, 2007	December 31, 2006
<b><u>ASSETS</u></b>		
Cash and investments	\$ 1,141,244	\$ 1,006,888
Accrued interest	58,297	20,935
<b>Total Assets</b>	<b>\$ 1,199,541</b>	<b>\$ 1,027,823</b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>		
Liabilities:		
Other accrued liabilities	\$ -	\$ 465
<b>Total Liabilities</b>	<b>-</b>	<b>465</b>
Fund balances:		
Reserved for:		
Debt service	1,199,541	1,027,358
<b>Total Fund Balances</b>	<b>1,199,541</b>	<b>1,027,358</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,199,541</b>	<b>\$ 1,027,823</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative actual totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income	\$ -	\$ -	\$ 114,056	\$ 114,056	\$ 56,050
Total Revenues	-	-	114,056	114,056	56,050
Expenditures:					
Debt Service:					
Principal retirement	8,459,862	8,459,862	8,462,407	(2,545)	8,134,811
Interest and fiscal charges	1,771,774	1,771,774	1,680,984	90,790	1,901,869
Total Expenditures	10,231,636	10,231,636	10,143,391	88,245	10,036,680
Excess of Revenues Over (Under) Expenditures	(10,231,636)	(10,231,636)	(10,029,335)	202,301	(9,980,630)
Other Financing Sources (Uses):					
Transfers in	10,231,636	9,881,636	10,192,946	311,310	10,522,495
Debt Issued	-	-	-	-	89,000
Premium on debt issuance	-	-	8,572	8,572	13,049
Total Other Financing Sources (Uses)	10,231,636	9,881,636	10,201,518	319,882	10,624,544
Change in Fund Balance	\$ -	\$ (350,000)	172,183	\$ 522,183	643,914
Fund Balance - January 1			1,027,358		383,444
Fund Balance - December 31			\$ 1,199,541		\$ 1,027,358

## 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.

- County Highway E – To account for the cost of reconstruction of a two lane rural road section to a four lane section.
- 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 equipment used by the sheriff department.
- Asphalt Replacement Program – To account for the cost of the replacement of parking lots at various County owned buildings.
- 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 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 from CTH A to Indian Point Rd.
- Computer System Infrastructure - To account for the cost of replacing the current Data General computer with a Client/Server environment.
- Race Track Noise Barrier – To account for the cost of putting up an additional noise barrier around portions of the County race track.
- County Highway Y – To account for the costs of design and engineering for the reconstruction of a portion of CTH Y.
- Telephone System – To account for the costs of replacing one of the County phone systems.
- E911 – To account for the costs to replace the County's Emergency 911 system.
- Communication Arts Center – UW Fox Valley – To account for the costs of building a new communication arts center with theater at the UW Fox Valley campus.
- County Highway E – To account for the costs of resurfacing the roadway from Kirkwood Road in the Town of Algoma to State Hwy 116 in the Town of Omro.
- County Highway T – To account for the costs of reconstruction of a nine mile section of roadway from County Highway Y in the Town of Oshkosh to CTH II in the Town of Clayton.
- County Highway A – To account for the cost of the planning, design, and engineering costs for future reconstruction from Indian Point Rd to the City of Neenah.

**WINNEBAGO COUNTY, WISCONSIN**

**COMBINED BALANCE SHEET-  
NONMAJOR CAPITAL PROJECT FUNDS**

December 31, 2007  
(With comparative totals for December 31, 2006)

	Total	
	December 31, 2007	December 31, 2006
<u>ASSETS</u>		
Cash and investments	\$ 3,567,725	\$ 2,721,579
Receivables (net of allowances for uncollectibles):		
Accrued interest	18,157	16,269
Due from other governmental agencies	394,512	80,000
	<hr/>	<hr/>
Total Assets	<u>\$ 3,980,394</u>	<u>\$ 2,817,848</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Vouchers payable	\$ 700,702	\$ 95,435
Due to other funds	346,350	77,408
	<hr/>	<hr/>
Total Liabilities	1,047,052	172,843
Fund Balances:		
Reserved for:		
Capital projects	3,132,549	2,645,484
Undesignated (Deficit)	(199,207)	(479)
	<hr/>	<hr/>
Total Fund Balances	2,933,342	2,645,005
	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 3,980,394</u>	<u>\$ 2,817,848</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

	2007				2006 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 12,986,280	\$ 13,042,580	\$ 1,874,464	\$ (11,168,116)	\$ 721,488
Investment income	-	-	69,137	69,137	154,081
Miscellaneous	-	-	-	-	5,500
Donations	2,000,000	2,000,000	-	(2,000,000)	-
<b>Total Revenue</b>	<b>14,986,280</b>	<b>15,042,580</b>	<b>1,943,601</b>	<b>(13,098,979)</b>	<b>881,069</b>
Expenditures:					
Capital projects	32,197,605	32,253,905	5,813,717	26,440,188	2,959,257
<b>Total Expenditures</b>	<b>32,197,605</b>	<b>32,253,905</b>	<b>5,813,717</b>	<b>26,440,188</b>	<b>2,959,257</b>
Excess of Revenues Over (Under) Expenditures	(17,211,325)	(17,211,325)	(3,870,116)	(39,539,167)	(2,078,188)
Other Financing Sources (Uses):					
Transfers in	2,358,709	2,358,709	1,865,358	(493,351)	135,352
Transfers out	(1,513,481)	(1,513,481)	(1,901,905)	388,424	(500,265)
Debt Issued	16,045,007	16,045,007	4,195,000	11,850,007	1,673,000
<b>Total Other Financing Sources (Uses)</b>	<b>16,890,235</b>	<b>16,890,235</b>	<b>4,158,453</b>	<b>11,745,080</b>	<b>1,308,087</b>
Change in Fund Balance	\$ (321,090)	\$ (321,090)	288,337	\$ (27,794,087)	(770,101)
Fund Balances - January 1			2,645,005		3,415,106
Fund Balances - December 31			\$ 2,933,342		\$ 2,645,005

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2007  
(With comparative totals for December 31, 2006)

<u>ASSETS</u>	Noise Barrier - Race Track	County Highway Y	Telephone System	County Highway E	E911
Cash and investments	\$ 89,900	\$ -	\$ 573,207	\$ 5,000	\$ 375,000
Receivables (net of allowances for uncollectibles):					
Accrued interest	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 89,900</b>	<b>\$ -</b>	<b>\$ 573,207</b>	<b>\$ 5,000</b>	<b>\$ 375,000</b>
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Vouchers payable	\$ 89,900	\$ 7,889	\$ 472,697	\$ -	\$ 70,649
Due to other funds	-	76,685	-	-	-
<b>Total Liabilities</b>	<b>89,900</b>	<b>84,574</b>	<b>472,697</b>	<b>-</b>	<b>70,649</b>
Fund Balances:					
Reserved for capital outlay	-	-	100,510	5,000	304,351
Undesignated (Deficit)	-	(84,574)	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>(84,574)</b>	<b>100,510</b>	<b>5,000</b>	<b>304,351</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 89,900</b>	<b>\$ -</b>	<b>\$ 573,207</b>	<b>\$ 5,000</b>	<b>\$ 375,000</b>

Continued

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

December 31, 2007  
(With comparative totals for December 31, 2006)

Radio System Upgrade	Asphalt Replacement Program	Roof Replacement Project	Arts Center UWFV	County Highway A - Indian Point /Neanah	County Highway E - Kirkwood	County Highway AP
\$ 17,489	\$ 57,888	\$ 465,515	\$ 257,276	\$ 329,861	\$ -	\$ 894,785
-	-	-	-	-	-	-
-	-	-	-	-	159,772	234,740
<u>\$ 17,489</u>	<u>\$ 57,888</u>	<u>\$ 465,515</u>	<u>\$ 257,276</u>	<u>\$ 329,861</u>	<u>\$ 159,772</u>	<u>\$ 1,129,525</u>
-	-	-	44,688	-	-	-
-	-	-	-	-	266,081	-
-	-	-	44,688	-	266,081	-
17,489	57,888	465,515	212,588	329,861	-	1,129,525
-	-	-	-	-	(106,309)	-
17,489	57,888	465,515	212,588	329,861	(106,309)	1,129,525
<u>\$ 17,489</u>	<u>\$ 57,888</u>	<u>\$ 465,515</u>	<u>\$ 257,276</u>	<u>\$ 329,861</u>	<u>\$ 159,772</u>	<u>\$ 1,129,525</u>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2007  
(With comparative totals for December 31, 2006)

<u>ASSETS</u>	County Highway P	County Highway FF - Zoar Road	County Highway II - STH 110	County Highway S - STH 110	County Highway II - STH 150
Cash and investments	\$ -	\$ 4,814	\$ 99,316	\$ -	\$ -
Receivables (net of allowances for uncollectibles):					
Accrued interest	-	-	18,157	-	-
Due from other governmental agencies					
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 4,814</b>	<b>\$ 117,473</b>	<b>\$ -</b>	<b>\$ -</b>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:					
Reserved for capital outlay	-	4,814	117,473	-	-
Undesignated (Deficit)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>-</b>	<b>4,814</b>	<b>117,473</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 4,814</b>	<b>\$ 117,473</b>	<b>\$ -</b>	<b>\$ -</b>

Continued

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

December 31, 2007  
(With comparative totals for December 31, 2006)

County Highway A - Indian Point to CTH Y	County Highway M	County Bridge M - Rat River	County Bridge M - Arrowhead River	County Highway T	Totals	
					2007	2006
\$ 274,361	\$ -	\$ -	\$ -	\$ 123,313	\$ 3,567,725	\$ 2,721,579
-	-	-	-	-	18,157	16,269
				#	394,512	80,000
\$ 274,361	\$ -	\$ -	\$ -	\$ 123,313	\$ 3,980,394	\$ 2,817,848
\$ 10,139	\$ 4,740	\$ -	\$ -	\$ -	\$ 700,702	\$ 95,435
-	3,584	-	-	-	346,350	77,408
10,139	8,324	-	-	-	1,047,052	172,843
264,222	-	-	-	123,313	3,132,549	2,645,484
-	(8,324)	-	-	-	(199,207)	(479)
264,222	(8,324)	-	-	123,313	2,933,342	2,645,005
\$ 274,361	\$ -	\$ -	\$ -	\$ 123,313	\$ 3,980,394	\$ 2,817,848

Concluded

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

	<b>Noise Barrier - Race Track</b>	<b>County Highway Y</b>	<b>Telephone System</b>	<b>County Highway E</b>	<b>E911</b>	<b>Radio System Upgrade</b>
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ 27,067	\$ -	\$ -
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,067</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Capital projects	89,900	84,574	474,490	26,684	70,649	-
<b>Total Expenditures</b>	<b>89,900</b>	<b>84,574</b>	<b>474,490</b>	<b>26,684</b>	<b>70,649</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(89,900)</b>	<b>(84,574)</b>	<b>(474,490)</b>	<b>383</b>	<b>(70,649)</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in	-	-	-	-	375,000	-
Transfers out	(103,100)	-	-	(192,024)	-	(375,000)
Debt Issued	193,000	-	575,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>89,900</b>	<b>-</b>	<b>575,000</b>	<b>(192,024)</b>	<b>375,000</b>	<b>(375,000)</b>
<b>Changes in Fund Balances</b>	<b>-</b>	<b>(84,574)</b>	<b>100,510</b>	<b>(191,641)</b>	<b>304,351</b>	<b>(375,000)</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>196,641</b>	<b>-</b>	<b>392,489</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ -</b>	<b>\$ (84,574)</b>	<b>\$ 100,510</b>	<b>\$ 5,000</b>	<b>\$ 304,351</b>	<b>\$ 17,489</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

Asphalt Replacement Project	Roof Replacement Project	Arts Center - UWV	County Highway A Indian Point to Neenah	County Highway E Kirkwood	County Highway AP
\$ -	\$ -	\$ 187,413	\$ -	\$ 159,772	\$ 1,446,019
-	-	-	-	-	-
-	-	-	-	-	-
-	-	187,413	-	159,772	1,446,019
-	725	374,825	10,139	1,646,309	1,785,015
-	725	374,825	10,139	1,646,309	1,785,015
-	(725)	(187,412)	(10,139)	(1,486,537)	(338,996)
-	-	-	-	340,228	-
-	-	-	-	-	-
-	-	400,000	340,000	1,040,000	1,469,000
-	-	400,000	340,000	1,380,228	1,469,000
-	(725)	212,588	329,861	(106,309)	1,130,004
57,888	466,240	-	-	-	(479)
\$ 57,888	\$ 465,515	\$ 212,588	\$ 329,861	\$ (106,309)	\$ 1,129,525

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

	County Highway P	County Highway FF Zoar Rd	County Highway II - STH 110	County Highway S - STH 110	County Highway II - STH 150	County Highway A - Indian Point to CTH Y
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	19,395	10,369	33,771	4,455
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>19,395</b>	<b>10,369</b>	<b>33,771</b>	<b>4,455</b>
<b>Expenditures:</b>						
Capital projects	-	25,186	1,093,043	-	-	239
<b>Total Expenditures</b>	<b>-</b>	<b>25,186</b>	<b>1,093,043</b>	<b>-</b>	<b>-</b>	<b>239</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(25,186)</b>	<b>(1,073,648)</b>	<b>10,369</b>	<b>33,771</b>	<b>4,216</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in	-	-	1,138,481	-	11,649	-
Transfers out	(2,592)	-	(6,331)	(265,951)	(877,848)	-
Debt Issued	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,592)</b>	<b>-</b>	<b>1,132,150</b>	<b>(265,951)</b>	<b>(866,199)</b>	<b>-</b>
<b>Changes in Fund Balances</b>	<b>(2,592)</b>	<b>(25,186)</b>	<b>58,502</b>	<b>(255,582)</b>	<b>(832,428)</b>	<b>4,216</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>2,592</b>	<b>30,000</b>	<b>58,971</b>	<b>255,582</b>	<b>832,428</b>	<b>260,006</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ -</b>	<b>\$ 4,814</b>	<b>\$ 117,473</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264,222</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2007  
(With comparative totals for the year ended December 31, 2006)

County Highway M	County Bridge M - Rat River	County Bridge M - Arrowhead River	County Highway T	Computer System Infrastructure	Total	
					December 31, 2007	December 31, 2006
\$ -	\$ -	\$ 54,193	\$ -	\$ -	\$ 1,874,464	\$ 721,488
-	481	666	-	-	69,137	154,081
-	-	-	-	-	-	5,500
-	481	54,859	-	-	1,943,601	881,069
9,511	-	67,741	54,687	-	5,813,717	2,959,257
9,511	-	67,741	54,687	-	5,813,717	2,959,257
(9,511)	481	(12,882)	(54,687)	-	(3,870,116)	(2,078,188)
-	-	-	-	-	1,865,358	135,352
-	(17,375)	(31,219)	-	(30,465)	(1,901,905)	(500,265)
-	-	-	178,000	-	4,195,000	1,673,000
-	(17,375)	(31,219)	178,000	(30,465)	4,158,453	1,308,087
(9,511)	(16,894)	(44,101)	123,313	(30,465)	288,337	(770,101)
1,187	16,894	44,101	-	30,465	2,645,005	3,415,106
\$ (8,324)	\$ -	\$ -	\$ 123,313	\$ -	\$ 2,933,342	\$ 2,645,005

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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Current Assets:		
Cash and investments	\$ 758,609	\$ 882,885
Accounts receivable (net of allowances)	26,127	41,233
Inventories	47,512	56,155
Restricted Assets		
Cash and investments	243,876	125,000
	<hr/>	<hr/>
Total Current Assets	1,076,124	1,105,273
Noncurrent Assets:		
Property and Equipment:		
Land	5,959,098	5,959,098
Construction in progress	426,583	454,583
Buildings	5,901,318	5,901,318
Improvements other than buildings	19,508,426	19,472,823
Machinery and equipment	2,512,839	2,430,567
	<hr/>	<hr/>
Total Property and Equipment	34,308,264	34,218,389
Less accumulated depreciation	(20,456,310)	(19,472,328)
	<hr/>	<hr/>
Total Property and Equipment - Net	13,851,954	14,746,061
	<hr/>	<hr/>
Total Noncurrent Assets	13,851,954	14,746,061
	<hr/>	<hr/>
Total Assets	\$ 14,928,078	\$ 15,851,334

LIABILITIES AND NET ASSETS

Current Liabilities:		
Vouchers payable	\$ 157,586	\$ 33,899
Accrued compensation	14,932	12,462
Other accrued liabilities	2,279	2,589
Due to other governmental agencies	35,569	47,594
Other unearned revenues	38,675	20,663
Compensated absences	41,111	43,203
Current maturities of long-term debt	33,366	31,426
	<hr/>	<hr/>
Total Current Liabilities	323,518	191,836
Compensated absences	19,035	10,061
General obligation debt	178,062	211,429
OPEB liability	7,693	-
	<hr/>	<hr/>
Total Liabilities	528,308	413,326
Net Assets:		
Invested in capital assets, net of related debt	13,685,992	14,550,176
Unrestricted	713,778	853,829
	<hr/>	<hr/>
Total Net Assets	14,399,770	15,404,005
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 14,928,078	\$ 15,817,331

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2007 and 2005

	<b>2007</b>	<b>2006</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 847,241	\$ 739,033
Miscellaneous	5,748	1,995
	<hr/>	<hr/>
Total Operating Revenues	852,989	741,028
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	521,256	501,707
Materials, supplies and services	308,418	310,801
Heat, light and power	316,384	297,240
Depreciation	1,025,000	1,029,791
	<hr/>	<hr/>
Total Operating Expenses	2,171,058	2,139,539
	<hr/>	<hr/>
Operating Loss	(1,318,069)	(1,398,511)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	10,933	321
Interest expense	(9,214)	(10,339)
Contributions	(64,381)	40,000
Gain (loss) on sale of fixed assets	6,164	
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	(56,498)	29,982
	<hr/>	<hr/>
Loss Before Transfers	(1,374,567)	(1,368,529)
	<hr/>	<hr/>
Transfers in	370,332	419,784
	<hr/>	<hr/>
Net Transfers	370,332	419,784
	<hr/>	<hr/>
Loss before Capital Contributions	(1,004,235)	(948,745)
	<hr/>	<hr/>
Capital Contribution	-	56,052
	<hr/>	<hr/>
Decrease in Net Assets	(1,004,235)	(892,693)
	<hr/>	<hr/>
Net Assets - January 1	15,404,005	16,296,698
	<hr/>	<hr/>
Net Assets - December 31	\$ 14,399,770	\$ 15,404,005
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**AIRPORT FUND**

Years ended December 31, 2007 and 2006

	2007	2006
Cash flows from operating activities:		
Cash received from customers	\$ 886,107	\$ 714,041
Cash payments for goods and services	(504,497)	(599,194)
Cash payments to employees	(538,214)	(498,991)
Net cash used for operating activities	<u>(156,604)</u>	<u>(384,144)</u>
Cash flows from noncapital financing activities		
Transfers in	370,332	419,784
Contributions	-	40,000
Net cash provided by noncapital financing activities	<u>370,332</u>	<u>459,784</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(195,272)	(21,470)
Payment of debt	(31,427)	(24,158)
Interest paid on debt	(9,524)	(10,555)
Proceeds from sale of assets	6,162	4,684
Net cash used in capital and related financing activities	<u>(230,061)</u>	<u>(51,499)</u>
Cash flows from investing activities:		
Investment income	10,933	321
Net cash provided by investing activities	<u>10,933</u>	<u>321</u>
Net increase (decrease) in cash and cash equivalents	(5,400)	24,462
Cash and cash equivalents - January 1	<u>1,007,885</u>	<u>983,423</u>
Cash and cash equivalents - December 31	<u>\$ 1,002,485</u>	<u>\$ 1,007,885</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (1,318,069)	\$ (1,398,511)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,025,000	1,029,791
Changes in assets and liabilities		
Receivables	15,106	1,028
Inventories	8,643	7,801
Vouchers payables	123,687	(21,217)
Due to other governments	(12,025)	22,263
Other liabilities	(16,958)	2,716
Unearned revenue	18,012	(28,015)
Total adjustments	<u>1,161,465</u>	<u>1,014,367</u>
Net cash provided by operating activities	<u>\$ (156,604)</u>	<u>\$ (384,144)</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2007 there was a non cash transaction of \$64,381 from the FAA . In 2006 there was a non cash contribution from the FAA in the amount of \$56,052.

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Current Assets:		
Cash and investments	\$ 14,085,889	\$ 12,498,366
Receivables (net of allowances for uncollectibles):		
Accounts receivable	452,656	366,017
Accrued interest	252,596	162,147
Loan receivable	19,962	11,329
Due from other governmental agencies	812,684	850,943
Inventories	-	86,998
Advance payments - Vendors	73,730	143,769
	<hr/>	<hr/>
Total Current Assets	15,697,517	14,119,569
Noncurrent Assets:		
Restricted assets:		
Cash and investments	14,965,425	14,452,766
Accrued interest	154,664	177,823
Other Assets:		
Loan receivable	2,817,263	2,178,461
Property and Equipment:		
Land	1,613,616	3,172,577
Construction in progress	534,122	4,044,246
Buildings	5,612,071	5,612,071
Improvements other than buildings	20,387,508	14,854,235
Machinery and equipment	7,684,623	7,148,817
	<hr/>	<hr/>
Total Property and Equipment	35,831,940	34,831,946
Less accumulated depreciation	<hr/> (23,739,699)	<hr/> (21,565,391)
Total Property and Equipment - Net	<hr/> 12,092,241	<hr/> 13,266,555
Total Noncurrent Assets	<hr/> 30,029,593	<hr/> 30,075,605
Total Assets	<hr/> <u>\$ 45,727,110</u>	<hr/> <u>\$ 44,195,174</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2007 and 2006

<u>LIABILITIES AND NET ASSETS</u>	<u>2007</u>	<u>2006</u>
Current Liabilities:		
Vouchers payable	\$ 202,377	\$ 668,816
Accrued compensation	41,841	38,502
Other accrued liabilities	35,414	1,713,237
Due to other governmental agencies	2,021,798	380,899
Compensated absences	81,758	85,305
Current maturities of long-term debt	368,531	374,982
Premium on long-term debt	1,617	1,617
Deferred loss on advance refunding	(9,492)	(9,492)
	2,743,844	3,253,866
Total Current Liabilities		
Compensated absences	23,814	17,897
Landfill closure & long-term care	18,188,929	16,754,115
General obligation debt	488,408	856,940
Premium on long-term debt	404	2,022
OPEB liability (asset)	(11,499)	-
Deferred loss on advance refunding	(2,373)	(11,866)
	21,431,527	20,872,974
Total Liabilities		
Net Assets:		
Invested in capital assets, net of related debt	11,373,735	12,174,324
Unrestricted	12,921,848	11,147,876
	24,295,583	23,322,200
Total Net Assets		
Total Liabilities and Net Assets	\$ 45,727,110	\$ 44,195,174

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 4,268,344	\$ 3,282,451
Other governmental entities	5,601,365	5,173,729
Other county departments	17,863	14,109
Miscellaneous	13,691	66,635
	<hr/>	<hr/>
Total Operating Revenues	9,901,263	8,536,924
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	1,486,585	1,448,447
Materials, supplies and services	5,002,385	4,104,719
Heat, light and power	234,077	219,486
Depreciation	2,430,225	2,096,617
Landfill closure and long-term care	1,691,029	1,824,352
	<hr/>	<hr/>
Total Operating Expenses	10,844,301	9,693,621
	<hr/>	<hr/>
Operating Loss	(943,038)	(1,156,697)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	1,931,834	1,272,591
Interest expense	(28,497)	(49,753)
Amortization of discount/ premium on debt issue	1,617	1,617
Grant revenue	20,959	47,500
Loss on advance refunding	(9,492)	(9,492)
Gain (loss) on sale of capital assets	-	(207,507)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	1,916,421	1,054,956
	<hr/>	<hr/>
Increase(Decrease) in Net Assets	973,383	(101,741)
	<hr/>	<hr/>
Net Assets - January 1	23,322,200	23,423,941
	<hr/>	<hr/>
Net Assets - December 31	\$ 24,295,583	\$ 23,322,200
	<hr/>	<hr/>

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

Years ended December 31, 2007 and 2006

	2007	2006
Cash flows from operating activities:		
Cash received from customers	\$ 9,187,585	\$ 8,012,316
Cash received from county	17,863	14,109
Cash payments for goods and services	(5,836,750)	(3,819,367)
Cash payments to employees	(1,492,375)	(1,451,801)
Net cash provided by operating activities	<u>1,876,323</u>	<u>2,755,257</u>
Cash flows from noncapital financing activities:		
Grants received	20,959	47,500
Net cash provided by noncapital financing activities	<u>20,959</u>	<u>47,500</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,237,703)	(4,357,578)
Payment of debt	(374,983)	(863,724)
Interest paid on debt	(30,751)	(57,354)
Amortization of premium/ discount on debt issue	-	1,617
Net cash used in capital and related financing activities	<u>(1,643,437)</u>	<u>(5,277,039)</u>
Cash flows from investing activities:		
Purchases of investments	(6,489,411)	(7,401,387)
Sale of investments	5,934,968	8,949,305
Investment income	1,347,159	920,359
Net cash provided by investing activities	<u>792,716</u>	<u>2,468,277</u>
Net decrease in cash and cash equivalents	1,046,561	(6,005)
Cash and cash equivalents - January 1	<u>13,638,803</u>	<u>13,644,808</u>
Cash and cash equivalents - December 31	<u>\$ 14,685,364</u>	<u>\$ 13,638,803</u>

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

Years ended December 31, 2007 and 2006

	2007	2006
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (943,038)	\$ (1,156,697)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	2,430,225	2,096,617
Changes in assets and liabilities		
Receivables	(86,639)	(36,932)
Due from other governments	38,259	25,061
Loan receivable	(647,435)	(498,628)
Inventories	86,998	(86,998)
Advance payments	70,039	451,478
Vouchers payable	(466,439)	73,621
Due to other governments	1,640,899	39,943
Other liabilities	(1,681,360)	464,158
Long-term care accrual	1,434,814	1,383,634
	2,819,361	3,911,954
Total adjustments		
Net cash used for operating activities	\$ 1,876,323	\$ 2,755,257
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 14,085,889	\$ 12,498,366
Restricted cash and investments	14,965,425	14,452,766
Less noncurrent investments	(14,365,950)	(13,312,329)
	\$ 14,685,364	\$ 13,638,803

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2007 or 2006, 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, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Current Assets:		
Cash and investments	\$ 4,428,137	\$ 3,105,366
Accounts receivable (net of allowances)	76,500	22,057
Due from other governmental agencies	1,336,506	1,299,272
Inventories	98,155	93,970
Advance payments - Vendors	229,847	240,189
Restricted assets:		
Cash and investments	2,777,004	21,787,692
Accrued interest	66,784	259,413
	9,012,933	26,807,959
Total Current Assets		
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Construction in progress	22,579,637	2,686,512
Buildings	7,522,710	7,522,710
Improvements other than buildings	3,868,917	3,851,748
Machinery and equipment	3,198,628	3,219,859
	37,317,734	17,428,671
Total Property and Equipment		
Less accumulated depreciation	(10,287,781)	(10,093,434)
	27,029,953	7,335,237
Total Property and Equipment - Net		
Total Noncurrent Assets	27,029,953	7,335,237
Total Assets	\$ 36,042,886	\$ 34,143,196
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 2,366,860	\$ 1,112,107
Accrued compensation	598,691	583,174
Other accrued liabilities	246,138	325,850
Due to other governmental agencies	1,181	2,380
Unearned revenue	25,000	-
Compensated absences	960,622	933,233
Current maturities of long-term debt	2,076,247	1,388,277
Premium on bond issue	18,628	26,654
	6,293,367	4,371,675
Total Current Liabilities		
Compensated absences	447,638	482,321
Premium on bond issue	135,058	151,871
Long-term debt	21,219,123	23,295,369
OPEB liability	74,869	-
	28,170,055	28,301,236
Total Liabilities		
Net Assets:		
Invested in capital assets, net of related debt	4,948,062	4,582,957
Unrestricted	2,924,769	1,259,003
	7,872,831	5,841,960
Total Net Assets		
Total Liabilities and Net Assets	\$ 36,042,886	\$ 34,143,196

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2007 and 2006

	2007	2006
Operating Revenues:		
Charges for services provided to:		
Public	\$ 4,813,672	\$ 5,429,994
Other governmental entities	5,206,020	5,917,778
Other county departments	34,814	33,724
Miscellaneous	20,291	29,323
	<hr/>	<hr/>
Total Operating Revenues	10,074,797	11,410,819
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	13,849,973	13,815,308
Materials, supplies and services	2,705,555	2,797,505
Heat, light and power	640,530	593,230
Depreciation	241,851	275,067
	<hr/>	<hr/>
Total Operating Expenses	17,437,909	17,481,110
	<hr/>	<hr/>
Operating Loss	(7,363,112)	(6,070,291)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	758,506	294,352
Interest expense	(979,993)	(382,547)
Donations	20,070	-
Amortization of Premium on bond	24,838	-
Grant revenue	1,441,222	1,419,833
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	1,264,643	1,331,638
	<hr/>	<hr/>
Loss Before Transfers	(6,098,469)	(4,738,653)
	<hr/>	<hr/>
Transfers in	8,129,340	4,887,300
	<hr/>	<hr/>
Increase (decrease) in Net Assets	2,030,871	148,647
	<hr/>	<hr/>
Net Assets - January 1	5,841,960	5,693,313
	<hr/>	<hr/>
Net Assets - December 31	\$ 7,872,831	\$ 5,841,960
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2007 and 2006

	2007	2006
Cash flows from operating activities:		
Cash received from customers	\$ 9,973,304	\$ 11,047,296
Cash received from county	34,814	33,724
Cash payments for goods and services	(2,086,374)	(2,739,609)
Cash payments to employees	(13,766,881)	(13,820,621)
	(5,845,137)	(5,479,210)
Net cash used for operating activities		
Cash flows from noncapital financing activities		
Transfers in	8,129,340	4,887,300
Contributions	20,070	
Grants received	1,441,222	1,419,833
	9,590,632	6,307,133
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(19,936,567)	(2,518,793)
Payment of debt	(1,388,276)	(81,384)
Interest paid on debt	(1,059,704)	(76,398)
Proceeds from issuance of debt	-	22,889,000
Premium on debt issuance	-	178,525
	(22,384,547)	20,390,950
Net cash provided by capital and related financing activities		
Cash flows from investing activities:		
Investment income	951,135	39,487
	951,135	39,487
Net cash provided by investing activities		
Net increase in cash and cash equivalents	(17,687,917)	21,258,360
Cash and cash equivalents - January 1	24,893,058	3,634,698
Cash and cash equivalents - December 31	\$ 7,205,141	\$ 24,893,058
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (7,363,112)	\$ (6,070,292)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	241,851	275,067
Changes in assets and liabilities		
Receivables	(54,445)	(5,516)
Due from other governments	(37,234)	(324,283)
Inventories	(4,185)	2,654
Advance payments	10,342	(49,464)
Vouchers payable	1,254,753	697,888
Due to other governments	(1,199)	49
Other liabilities	108,092	(5,313)
	1,517,975	591,082
Total adjustments		
Net cash used for operating activities	\$ (5,845,137)	\$ (5,479,210)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 4,428,137	\$ 3,105,366
Restricted cash and investments	2,777,004	21,787,692
	\$ 7,205,141	\$ 24,893,058

**NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES**

In 2007 and 2006, there were no non cash transactions.

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

December 31, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Current Assets:		
Cash and investments	\$ 1,488,636	\$ 1,267,079
Accounts receivable (net of allowances)	138,591	332
Interest receivable	22,501	19,732
Due from other governmental agencies	1,177,398	819,779
Inventories	516,183	547,595
Advance payments - Vendors	369	244
	3,343,678	2,654,761
Total Current Assets		
Noncurrent Assets:		
Property and Equipment:		
Land	692,232	692,232
Buildings	6,128,307	6,128,307
Improvements other than buildings	29,062	29,062
Machinery and equipment	10,788,986	10,461,776
	17,638,587	17,311,377
Total Property and Equipment		
Less accumulated depreciation	(8,391,707)	(7,695,883)
	9,246,880	9,615,494
Total Property and Equipment - Net		
Total Noncurrent Assets	9,246,880	9,615,494
Total Assets	\$ 12,590,558	\$ 12,270,255
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 78,790	\$ 84,405
Accrued compensation	197,579	127,673
Other accrued liabilities	4,584	4,703
Due to other governmental agencies	19,193	17,922
Unearned revenue	25,461	6,760
Compensated absences	303,745	311,475
Current maturities of long-term debt	14,564	12,909
	643,916	565,847
Total Current Liabilities		
Compensated absences	468,101	454,173
Long-term debt	376,347	390,911
OPEB liability	33,005	-
	1,521,369	1,410,931
Total Liabilities		
Net Assets:		
Invested in capital assets	9,246,880	9,615,494
Unrestricted	1,822,309	1,243,830
	11,069,189	10,859,324
Total Net Assets		
Total Liabilities and Net Assets	\$ 12,590,558	\$ 12,270,255

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2007 and 2006

	<b>2007</b>	<b>2006</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 17,884	\$ 17,462
Other governmental entities	5,102,964	4,615,358
Other county departments	6,067,470	5,081,549
Miscellaneous	187,862	360,857
	<hr/>	<hr/>
Total Operating Revenues	11,376,180	10,075,226
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	5,157,706	4,697,988
Materials, supplies and services	4,878,909	4,413,599
Heat, light and power	134,483	140,439
Depreciation	1,062,114	981,052
	<hr/>	<hr/>
Total Operating Expenses	11,233,212	10,233,078
	<hr/>	<hr/>
Operating Loss	142,968	(157,852)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	84,950	69,428
Interest expense	(18,053)	(18,492)
Gain (loss) on sale of capital assets	-	62,296
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	66,897	113,232
	<hr/>	<hr/>
Income (Loss) Before Transfers	209,865	(44,620)
	<hr/>	<hr/>
Transfers out	-	(227,000)
	<hr/>	<hr/>
Net Transfers	-	(227,000)
	<hr/>	<hr/>
Decrease in Net Assets	209,865	(271,620)
	<hr/>	<hr/>
Net Assets - January 1	10,859,324	11,130,944
	<hr/>	<hr/>
Net Assets - December 31	\$ 11,069,189	\$ 10,859,324
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2007 and 2006

	<u>2007</u>	<u>2006</u>
Cash flows from operating activities:		
Cash received from customers	\$ 4,831,533	\$ 5,169,367
Cash received from county	6,067,470	5,081,549
Cash payments for goods and services	(4,986,449)	(4,702,345)
Cash payments to employees	(5,048,597)	(4,651,608)
	<hr/>	<hr/>
Net cash provided by operating activities	863,957	896,963
	<hr/>	<hr/>
Cash flows from noncapital financing activities		
Transfers out	-	(227,000)
	<hr/>	<hr/>
Net cash used by noncapital financing activities	-	(227,000)
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(732,703)	(981,496)
Retirement of capital assets	-	81,678
Payment of debt	(12,909)	(10,923)
Interest paid on debt	(18,172)	(18,585)
Proceeds from sale of capital assets	39,203	62,296
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(724,581)	(867,030)
	<hr/>	<hr/>
Cash flows from investing activities:		
Investment income	82,181	62,719
	<hr/>	<hr/>
Net cash provided by investing activities	82,181	62,719
	<hr/>	<hr/>
Net decrease in cash and cash equivalents	221,557	(134,348)
Cash and cash equivalents - January 1	1,267,079	1,401,427
	<hr/>	<hr/>
Cash and cash equivalents - December 31	\$ 1,488,636	\$ 1,267,079
	<hr/>	<hr/>
Reconciliation of operating income to net cash provided by operating activities:		
Operating Income (Loss)	\$ 142,968	\$ (157,852)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,062,114	981,052
Changes in assets and liabilities		
Receivables	(138,259)	1,497
Due from other governments	(357,619)	389,289
Inventories	31,412	(67,026)
Advance payments	(125)	(10)
Vouchers payable	(5,615)	(66,354)
Due to other governments	1,271	(14,917)
Unearned revenue	18,701	(215,096)
Other liabilities	109,109	46,380
	<hr/>	<hr/>
Total adjustments	720,989	1,054,815
	<hr/>	<hr/>
Net cash provided by operating activities	\$ 863,957	\$ 896,963
	<hr/>	<hr/>

**NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES**

In 2007 and 2006, there were no noncash transactions.