

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, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Cash and investments	\$ 16,449,927	\$ 16,620,250
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	6,058,417	5,355,077
Property taxes levied for ensuing year's budget	66,012,889	63,878,273
Taxes levied for other governments	1,993,302	1,930,256
Accounts receivable	148,382	490,822
Accrued interest	282,064	348,153
Due from other governmental agencies	960,212	896,000
Due from other funds	160,510	443,350
Inventories	1,145	-
Advance payments - Vendors	28,630	44,487
Loans receivable	266,627	1,212,493
Total Assets	<u>\$ 92,362,105</u>	<u>\$ 91,219,161</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 827,218	\$ 509,416
Accrued compensation	1,187,957	1,482,458
Due to other governmental agencies	2,337,201	2,333,649
Deferred property tax revenue	67,286,534	65,118,557
Other deferred revenue	374,031	343,345
Total Liabilities	<u>72,012,941</u>	<u>69,787,425</u>

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEET-GENERAL FUND

December 31, 2008 and 2007

	2008	2007
Fund Balance:		
Reserved for:		
Delinquent property taxes	3,653,051	3,571,519
Inventories	1,145	-
Advance payments	28,630	44,487
Capital outlay	197,188	253,012
Loans receivable	1,941,109	1,916,776
Public Safety	338,779	263,390
Scholarship Program	31,367	28,473
Prior years commitments	561,557	197,117
Unreserved:		
Designated for prior years appropriations	107,354	111,219
Designated for special projects	1,778,207	1,669,780
Undesignated	11,710,777	13,375,963
Total Fund Balance	<u>20,349,164</u>	<u>21,431,736</u>
Total Liabilities and Fund Balance	<u>\$ 92,362,105</u>	<u>\$ 91,219,161</u>

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008

(With summarized financial information for the year ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Final Budget	Actual
Revenues:					
Taxes:					
Property Taxes	\$ 63,878,273	\$ 63,878,273	\$ 63,844,912	\$ (33,361)	\$ 60,510,679
Sales and Use Taxes	361,400	361,400	310,289	(51,111)	397,983
Interest on Taxes	800,000	808,800	957,983	149,183	869,386
Total Taxes	65,039,673	65,048,473	65,113,184	64,711	61,778,048
Intergovernmental:					
State Shared Taxes	4,300,000	4,300,000	4,378,061	78,061	4,347,421
Indirect Cost Reimbursement	35,000	35,000	104,701	69,701	69,751
County Treasurer	-	-	5,596	5,596	14,996
County Road Maintenance	2,591,941	2,447,941	2,456,147	8,206	2,497,899
Underground Storage Tanks	5,000	5,000	-	(5,000)	106,641
Child Support	1,073,469	1,073,469	1,111,050	37,581	1,102,665
Public Health	663,500	818,682	811,424	(7,258)	670,125
Veterans Service	13,000	13,000	13,021	21	13,000
Scholarship Program	9,000	9,000	9,000	-	9,000
University Extension	40,000	40,000	23,647	(16,353)	22,099
Parks	87,000	87,000	43,557	(43,443)	21,184
Land Records	300	300	300	-	10,114
Land & Water Conservation	528,291	686,582	327,260	(359,322)	273,938
Zoning	10,500	10,500	27,150	16,650	6,283
District Attorney	88,500	89,500	88,710	(790)	76,563
Emergency Management	157,361	298,455	207,287	(91,168)	207,904
Sheriff	123,219	394,006	419,655	25,649	390,538
Jail Assessment	-	12,000	14,831	2,831	-
Court System	711,703	695,703	699,743	4,040	716,409
Economic Development	-	88,600	88,600	-	88,600
Total Intergovernmental	10,437,784	11,104,738	10,829,740	(274,998)	10,645,130

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Licenses and Permits:				
County Clerk	\$ 55,800	\$ 55,800	\$ 52,084	\$ 54,919
Land & Water Conservation	13,650	13,650	8,610	-
Planning	257,278	217,278	194,347	(22,931)
District Attorney	-	-	9,129	224,845
Court System	31,500	31,500	33,885	32,170
Total Licenses and Permits	358,228	318,228	298,055	311,934
Fines, Forfeits and Penalties:				
County Treasurer	30,000	30,000	28,926	33,129
Parks	90,000	90,000	94,509	88,591
Zoning	600	600	3,258	810
District Attorney	11,780	11,780	2,470	-
Sheriff	4,000	4,000	7,986	5,265
Jail Improvements	185,000	185,000	168,906	173,868
Court System	535,000	460,000	459,700	480,563
Total Fines, Forfeitures and Penalties	856,380	781,380	765,755	782,226
Charges for Services Provided to Public:				
County Executive	-	-	-	14
County Clerk	1,345	1,345	1,095	1,199
County Treasurer	9,700	9,700	12,262	11,366
Corporation Counsel	4,250	4,250	1,516	3,854
Human Resources	100	100	222	136
Finance	75	75	-	47
Purchasing	100	100	627	445
Information Systems	-	-	5	-
Unclassified	100	100	30	135
Child Support	57,250	57,250	40,087	43,199
Public Health	203,900	203,900	206,770	197,072
				2,870

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Final Budget	Actual
\$	1,000	1,000	1,203	203	1,703
Veterans Service	1,000	1,000	50	(950)	185
Scholarship Program	50,000	50,000	64,613	14,613	-
UW Fov Valley	18,250	18,250	15,338	(2,912)	18,719
University Extension	218,860	218,860	232,511	13,651	189,256
Parks	645,000	645,000	536,050	(108,950)	600,585
Register of Deeds	180,000	180,000	169,875	(10,125)	176,589
Land Records	32,625	32,625	12,767	(19,858)	16,795
Land & Water Conservation	154,115	140,115	140,214	99	91,380
Planning	800	800	1,042	242	1,145
Tax Lister	20,000	20,000	25,500	5,500	14,941
District Attorney	90,000	97,400	97,571	171	92,278
Coroner	-	-	12	12	33
Emergency Management	1,764,610	1,556,010	1,459,502	(96,508)	1,379,078
Sheriff	856,800	801,800	801,059	(741)	855,565
Court System					
Total Charges for Services Provided to Public	4,309,880	4,039,680	3,819,921	(219,759)	3,695,719

Charges for Services Provided to Other Governmental Entities:

County Clerk	40,000	40,000	71,376	31,376	328,837
Information Systems	90,070	90,070	53,769	(36,301)	85,356
Facilities	4,000	4,000	-	(4,000)	-
County Road Maintenance	-	46,083	-	(46,083)	33,917
Parks	4,615	4,615	2,656	(1,959)	2,240
Land Records	60,000	60,000	-	(60,000)	-
Emergency Management	-	-	640	640	-

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Sheriff	\$ 1,667,090	\$ 604,537	\$ 839,751	\$ 1,377,416
Court System	20,000	20,000	21,206	20,755
				235,214
				1,206
Total Charges for Services Provided to Other Governmental Entities	1,885,775	869,305	989,398	1,848,521
Charges for Services Provided to Other County Departments:				
County Executive	8,000	8,000	8,000	7,500
County Clerk	1,000	1,000	1,000	996
County Treasurer	3,705	3,705	3,705	3,708
Corporation Counsel	12,000	12,000	12,000	12,360
Human Resources	17,000	17,000	17,000	17,004
Finance	33,630	33,630	25,630	(8,000)
Purchasing	7,000	7,000	6,400	(600)
Information Systems	10,750	10,750	10,750	10,752
County Road Maintenance	40,000	40,000	8,566	(31,434)
Public Health	37,790	37,790	33,603	(4,187)
University Extension	4,500	4,500	4,792	292
Register of Deeds	100	100	434	334
Land Records	-	-	70	70
Land & Water Conservation	12,445	12,445	12,609	164
Planning	875	875	-	(875)
Total Charges for Services Provided to Other County Departments	188,795	188,795	144,559	(44,236)
Investment Income:				
Investments	2,435,584	2,460,584	1,650,300	(810,284)
				2,303,362

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 57,025	\$ 57,025	\$ 58,918	\$ 1,893	\$ 35,312
Sale of Property, Equipment and Materials	29,065	33,421	57,941	24,520	48,642
Insurance Recoveries	5,000	5,000	12,018	7,018	21,707
Unclassified	354,519	817,126	748,688	(68,438)	202,050
Total Miscellaneous	445,609	912,572	877,565	(35,007)	307,711
Total Revenues	85,957,708	85,723,755	84,488,477	(1,235,278)	81,861,080
Other Financing Sources:					
Transfers in	136,500	336,500	200,000	(136,500)	30,465
Total Other Financing Sources	136,500	336,500	200,000	(136,500)	30,465
Total Revenues and Other Financing Sources	\$ 86,094,208	\$ 86,060,255	\$ 84,688,477	\$ (1,371,778)	\$ 81,891,545

Concluded

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Expenditures:				
General Government:				
County Board				
Salaries, Wages and Benefits	\$ 184,130	\$ 184,130	\$ 165,387	\$ 160,069
Travel and Meetings	68,124	68,124	60,777	54,892
Capital Outlay	-	6,000	-	-
Other Operating Expenditures	65,371	113,931	60,699	69,518
Total Expenditures	317,625	372,185	286,863	284,479
Corporation Counsel				
Salaries, Wages and Benefits	347,209	378,577	378,535	347,326
Travel and Meetings	1,800	1,800	1,138	1,109
Other Operating Expenditures	97,317	89,617	88,176	106,311
Total Expenditures	446,326	469,994	467,849	454,746
County Executive				
Salaries, Wages and Benefits	194,185	194,185	193,510	183,958
Travel and Meetings	3,000	2,600	2,057	1,993
Other Operating Expenditures	2,827	3,227	3,183	3,093
Total Expenditures	200,012	200,012	198,750	189,044
County Clerk				
Salaries, Wages and Benefits	211,748	218,631	218,560	200,730
Travel and Meetings	1,465	2,874	2,874	1,248
Capital Outlay	6,500	6,500	-	-
Other Operating Expenditures	197,905	224,796	224,523	90,054
Total Expenditures	417,618	452,801	445,957	292,032

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Human Resources				
Salaries, Wages and Benefits	\$ 512,757	\$ 524,257	\$ 524,220	\$ 37
Travel and Meetings	3,195	3,195	1,360	1,835
Other Operating Expenditures	90,864	88,864	79,361	9,503
Total Expenditures	606,816	616,316	604,941	11,375
County Treasurer				
Salaries, Wages and Benefits	276,284	281,501	281,421	80
Travel and Meetings	1,250	1,406	1,406	-
Other Operating Expenditures	87,612	99,653	99,653	-
Total Expenditures	365,146	382,560	382,480	80
Finance				
Salaries, Wages and Benefits	615,136	621,136	616,520	4,616
Travel and Meetings	4,038	4,038	1,987	2,051
Other Operating Expenditures	147,471	151,471	133,661	17,810
Total Expenditures	766,645	776,645	752,168	24,477
Information Systems				
Salaries, Wages and Benefits	1,381,826	1,389,577	1,389,341	236
Travel and Meetings	24,450	24,450	18,052	6,398
Capital Outlay	-	47,857	50,975	(3,118)
Other Operating Expenditures	549,715	550,698	428,000	122,698
Total Expenditures	1,955,991	2,012,582	1,886,368	126,214

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Facilities Management				
Salaries, Wages and Benefits	\$ 2,293,713	\$ 2,294,331	\$ 1,965,725	\$ 328,606
Travel and Meetings	1,000	3,500	1,621	1,879
Capital Outlay	28,000	28,000	-	28,000
Other Operating Expenditures	2,022,340	2,049,840	1,852,455	197,385
Total Expenditures	4,345,053	4,375,671	3,819,801	555,870
Miscellaneous				
Other Operating Expenditures	3,060,128	2,624,128	2,623,514	614
Total Expenditures	3,060,128	2,624,128	2,623,514	614
Total General Government	12,481,360	12,282,894	11,468,691	814,203
Public Safety:				
Sheriff				
Salaries, Wages and Benefits	14,982,769	15,159,881	15,158,512	1,369
Travel and Meetings	55,952	58,623	58,623	-
Capital Outlay	419,793	377,754	351,468	26,286
Other Operating Expenditures	3,222,680	3,214,799	2,972,240	242,559
Total Expenditures	18,681,194	18,811,057	18,540,843	270,214
Jail Improvements				
Capital Outlay	-	-	-	-
Other Operating Expenditures	201,100	213,100	108,347	104,753
Total Expenditures	201,100	213,100	108,347	104,753

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Emergency Management					
Salaries, Wages and Benefits	\$ 183,070	\$ 183,070	\$ 168,447	\$ 14,623	\$ 178,072
Travel and Meetings	4,353	6,853	5,099	1,754	3,195
Capital Outlay	30,000	30,000	23,606	6,394	39,538
Other Operating Expenditures	140,774	282,356	148,728	133,628	71,553
Total Expenditures	358,197	502,279	345,880	156,399	292,358
Courts					
Salaries, Wages and Benefits	2,985,680	3,116,393	3,116,182	211	2,936,592
Travel and Meetings	10,715	10,545	8,898	1,647	8,670
Capital Outlay	10,000	10,611	10,611	-	-
Other Operating Expenditures	909,940	1,079,209	1,079,209	-	1,030,213
Total Expenditures	3,916,335	4,216,758	4,214,900	1,858	3,975,475
Coroner					
Salaries, Wages and Benefits	163,076	170,676	170,600	76	167,390
Travel and Meetings	8,300	8,950	8,919	31	9,620
Other Operating Expenditures	143,970	143,970	143,373	597	174,932
Total Expenditures	315,346	323,596	322,892	704	351,942
District Attorney					
Salaries, Wages and Benefits	949,947	949,947	873,984	75,963	750,576
Travel and Meetings	6,200	7,655	7,655	-	2,211
Other Operating Expenditures	298,219	297,764	268,636	29,128	322,597
Total Expenditures	1,254,366	1,255,366	1,150,275	105,091	1,075,384
Total Public Safety	24,726,538	25,322,156	24,683,137	639,019	23,505,530

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Public Works:				
County Road Maintenance	- \$	6,000 \$	- \$	6,000 \$
Capital Outlay	3,235,838	3,529,638	3,251,911	277,727
Other Operating Expenditures				3,019,571
Total Expenditures	3,235,838	3,535,638	3,251,911	283,727
Underground Storage Tanks				
Other Operating Expenditures	10,000	10,000	375	9,625
Total Expenditures	10,000	10,000	375	9,625
Total Public Works	3,245,838	3,545,638	3,252,286	293,352
Health and Human Services:				
Public Health				
Salaries, Wages and Benefits	1,659,939	1,715,264	1,608,186	107,078
Travel and Meetings	29,825	44,825	41,021	3,804
Capital Outlay	-	-	-	-
Other Operating Expenditures	120,228	244,190	171,180	73,010
Total Expenditures	1,809,992	2,004,279	1,820,387	183,892
Veterans Service				
Salaries, Wages and Benefits	249,418	249,418	244,944	4,474
Travel and Meetings	9,655	9,655	3,516	6,139
Other Operating Expenditures	81,383	81,420	73,834	7,586
Total Expenditures	340,456	340,493	322,294	18,199

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Child Support				
Salaries, Wages and Benefits	\$ 1,089,669	\$ 1,089,669	\$ 1,077,456	\$ 1,031,705
Travel and Meetings	1,873	1,873	1,834	836
Other Operating Expenditures	97,240	97,240	105,414	(8,174)
Total Expenditures	1,188,782	1,188,782	1,184,704	1,139,291
Total Health and Human Services	3,339,230	3,533,554	3,327,385	3,227,622
Culture, Education and Recreation:				
Parks				
Salaries, Wages and Benefits	917,049	890,685	795,086	853,343
Travel and Meetings	1,752	1,752	1,567	1,297
Capital Outlay	195,500	195,500	196,660	(1,160)
Other Operating Expenditures	674,305	700,669	698,006	2,663
Total Expenditures	1,788,606	1,788,606	1,691,319	1,549,914
Scholarship Program				
Other Operating Expenditures	9,000	9,000	7,000	2,000
Total Expenditures	9,000	9,000	7,000	2,000
U.W. - Fox Valley				
Capital Outlay	151,000	1,068,569	998,046	19,460
Other Operating Expenditures	188,986	197,370	197,370	265,582
Total Expenditures	339,986	1,265,939	1,195,416	285,042

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variations with Final Budget	Actual
University Extension					
Salaries, Wages and Benefits	\$ 286,359	\$ 288,909	\$ 288,859	\$ 50	\$ 276,183
Travel and Meetings	13,010	9,366	8,212	1,154	9,900
Other Operating Expenditures	225,397	227,491	227,491	-	219,780
Total Expenditures	524,766	525,766	524,562	1,204	505,863
Total Culture, Education and Recreation	2,662,358	3,589,311	3,418,297	171,014	2,350,319
Conservation and Development: Economic Development					
Travel and Meetings	-	475	50	425	85
Other Operating Expenditures	-	115,037	115,137	(100)	120,512
Total Expenditures	-	115,512	115,187	325	120,597
Planning					
Salaries, Wages and Benefits	1,089,824	1,115,965	1,081,366	34,599	1,055,644
Travel and Meetings	5,770	5,770	3,206	2,564	3,467
Other Operating Expenditures	101,539	101,539	96,481	5,058	80,690
Total Expenditures	1,197,133	1,223,274	1,181,053	42,221	1,139,801
Land Records					
Travel and Meetings	300	300	300	-	205
Capital Outlay	-	-	-	-	23,222
Other Operating Expenditures	285,812	326,069	184,066	142,003	153,038
Total Expenditures	286,112	326,369	184,366	142,003	176,465

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Land & Water Conservation				
Salaries, Wages and Benefits	\$ 511,984	\$ 512,084	\$ 512,063	\$ 480,044
Travel and Meetings	4,440	4,340	2,674	1,666
Other Operating Expenditures	513,516	705,335	254,791	450,544
Total Expenditures	1,029,940	1,221,759	769,528	687,564
Register of Deeds				
Salaries, Wages and Benefits	436,553	447,553	447,437	424,062
Travel and Meetings	2,308	2,308	1,902	406
Other Operating Expenditures	40,908	40,908	33,294	7,614
Total Expenditures	479,769	490,769	482,633	463,958
Total Conservation and Development	2,992,954	3,377,683	2,732,767	2,588,385
Total Expenditures	49,448,278	51,651,236	48,882,563	45,634,491
Other Financing Uses:				
Transfers Out	36,640,941	37,271,535	36,888,486	36,482,889
Total Other Financing Uses	36,640,941	37,271,535	36,888,486	36,482,889
Total Expenditures and Other Financing Uses	\$ 86,089,219	\$ 88,922,771	\$ 85,771,049	\$ 82,117,380

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, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,775,306	\$ 2,785,310
Accounts receivable (net of allowances)	484,649	899,885
Due from other governmental agencies	2,783,549	2,201,999
Advance payments - Vendors	385,632	77,604
Total Assets	<u>\$ 5,429,136</u>	<u>\$ 5,964,798</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 3,846,517	\$ 3,530,281
Accrued compensation	201,044	444,392
Other accrued liabilities	319	8,723
Due to other governmental agencies	559,868	516,598
Due to other funds	10,000	10,000
Other deferred revenue	409,268	731,219
Total Liabilities	<u>5,027,016</u>	<u>5,241,213</u>
Fund Balance:		
Reserved for:		
Advance payments	385,632	77,604
Unreserved:		
Undesignated	16,488	645,981
Total Fund Balance	<u>402,120</u>	<u>723,585</u>
Total Liabilities and Fund Balance	<u>\$ 5,429,136</u>	<u>\$ 5,964,798</u>

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, 2008
(With summarized financial information for December 31, 2007)

	Debt Service Fund	Capital Project Funds	Total	
			December 31, 2008	December 31, 2007
Cash and investments	\$ 1,370,543	\$ 2,980,494	\$ 4,351,037	\$ 4,708,969
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	1,571,940	1,571,940	-
Accrued interest	29,042	5,145	34,187	76,454
Due from other governmental agencies	-	-	-	394,512
Total Assets	\$ 1,399,585	\$ 4,557,579	\$ 5,957,164	\$ 5,179,935

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities:				
Vouchers payable	\$ -	\$ 1,829,186	\$ 1,829,186	\$ 700,702
Due to other funds	-	150,510	150,510	346,350
Total Liabilities	-	1,979,696	1,979,696	1,047,052
Fund Balances:				
Reserved for:				
Capital projects	-	2,820,052	2,820,052	3,132,549
Debt service	1,399,585	-	1,399,585	1,199,541
Undesignated (Deficit)	-	(242,169)	(242,169)	(199,207)
Total Fund Balances	1,399,585	2,577,883	3,977,468	4,132,883
Total Liabilities and Fund Balances	\$ 1,399,585	\$ 4,557,579	\$ 5,957,164	\$ 5,179,935

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	Debt Service Fund	Capital Project Funds	Totals	
			December 31, 2008	December 31, 2007
Revenues:				
Intergovernmental	\$ -	\$ 6,566,831	\$ 6,566,831	\$ 1,874,464
Investment income	119,365	13,079	132,444	183,193
Total Revenue	119,365	6,579,910	6,699,275	2,057,657
Expenditures:				
Capital projects	-	13,181,706	13,181,706	5,813,717
Debt service:				
Principal retirement	8,567,296	-	8,567,296	8,462,407
Interest and fiscal charges	1,527,319	-	1,527,319	1,680,984
Total Expenditures	10,094,615	13,181,706	23,276,321	15,957,108
Excess of Revenues Under Expenditures	(9,975,250)	(6,601,796)	(16,577,046)	(13,899,451)
Other Financing Sources (Uses):				
Transfers in	10,502,246	371,362	10,873,608	12,058,304
Transfers out	(358,627)	(442,025)	(800,652)	(1,901,905)
Debt issued	58,000	6,317,000	6,375,000	4,195,000
Premium on debt issuance	(26,325)	-	(26,325)	8,572
Total Other Financing Sources (Uses)	10,175,294	6,246,337	16,421,631	14,359,971
Change in Fund Balance	200,044	(355,459)	(155,415)	460,520
Fund Balances - January 1	1,199,541	2,933,342	4,132,883	3,672,363
Fund Balances - December 31	\$ 1,399,585	\$ 2,577,883	\$ 3,977,468	\$ 4,132,883

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008

(With summarized financial information for the year ended December 31, 2007)

	Original Budget	Non Major Funds		Variance with Final Budget
		Final Budget	Actual	
Revenues:				
Intergovernmental	\$ 6,688,871	\$ 6,688,871	\$ 6,566,831	\$ (122,040)
Investment income	-	-	132,444	132,444
Donations	2,000,000	2,000,000	-	(2,000,000)
Total Revenue	8,688,871	8,688,871	6,699,275	(1,989,596)
Expenditures:				
Capital projects	17,674,346	17,684,346	13,181,706	4,502,640
Debt service:				
Principal retirement	8,567,296	8,567,296	8,567,296	-
Interest and fiscal charges	1,524,635	1,524,635	1,527,319	(2,684)
Total Expenditures	27,766,277	27,776,277	23,276,321	4,499,956
Excess of Revenues Over (Under) Expenditures	(19,077,406)	(19,087,406)	(16,577,046)	2,510,360
Other Financing Sources (Uses):				
Operating transfers in	10,097,931	10,846,558	10,873,608	27,050
Operating transfers out	(380,000)	(738,627)	(800,652)	(62,025)
Debt issued	6,802,000	6,860,000	6,375,000	(485,000)
Premium on debt issuance	-	(26,325)	(26,325)	-
Total Other Financing Sources (Uses)	16,519,931	16,941,606	16,421,631	(519,975)
Change in Fund Balance	\$ (2,557,475)	\$ (2,145,800)	(155,415)	\$ 1,990,385
Fund Balances - January 1			4,132,883	
Fund Balances - December 31			\$ 3,977,468	

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 \$8,471,257 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 \$3,544,316 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.

- . General Obligation Notes Series 2008 – To accumulate monies for payment of \$6,375,000 of notes issued for the purpose of constructing CTH E, G, M and Y, University Ave building improvements for UWFV, and arts center for UWFV.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEET-
NONMAJOR DEBT SERVICE FUND

December 31, 2008 and 2007

	<u>Totals</u>	
	December 31, 2008	December 31, 2007
<u>ASSETS</u>		
Cash and investments	\$ 1,370,543	\$ 1,141,244
Accrued interest	29,042	58,297
Total Assets	<u>\$ 1,399,585</u>	<u>\$ 1,199,541</u>
<u>FUND BALANCE</u>		
Fund balances:		
Reserved for:		
Debt service	<u>\$ 1,399,585</u>	<u>\$ 1,199,541</u>

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008		Actual	Variances with Final Budget	2007 Actual
	Original Budget	Final Budget			
Revenues:					
Investment income	\$ -	\$ -	\$ 119,365	\$ 119,365	\$ 114,056
Total Revenues	-	-	119,365	119,365	114,056
Expenditures:					
Debt Service:					
Principal retirement	8,567,296	8,567,296	8,567,296	-	8,462,407
Interest and fiscal charges	1,524,635	1,524,635	1,527,319	(2,684)	1,680,984
Total Expenditures	10,091,931	10,091,931	10,094,615	(2,684)	10,143,391
Excess of Revenues Over (Under) Expenditures	(10,091,931)	(10,091,931)	(9,975,250)	116,681	(10,029,335)
Other Financing Sources (Uses):					
Transfers in	9,741,931	10,480,558	10,502,246	21,688	10,192,946
Transfers out	-	(358,627)	(358,627)	-	-
Debt issued	-	-	58,000	58,000	-
Premium on debt issuance	-	-	(26,325)	(26,325)	8,572
Total Other Financing Sources (Uses)	9,741,931	10,121,931	10,175,294	53,363	10,201,518
Change in Fund Balance	\$ (350,000)	\$ 30,000	\$ 200,044	\$ 170,044	\$ 172,183
Fund Balance - January 1			1,199,541		1,027,358
Fund Balance - December 31			\$ 1,399,585		\$ 1,199,541

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 FF – Zoar Road - To account for the cost of the planning, design, and engineering costs for 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.
- 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.
- 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 I – 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.
- HVAC Room 1442-Jail – To account for the costs of updating the HVAC system.
- University Building – UW Fox Valley – To account for the costs of adding an elevator and classrooms in the new building at the UW Fox Valley campus.

WINNEBAGO COUNTY, WISCONSIN

COMBINED BALANCE SHEET -
NONMAJOR CAPITAL PROJECT FUNDS

December 31, 2008
(With summarized financial information for December 31, 2007)

	December 31, 2008	Total December 31, 2007
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ASSETS

Cash and investments	\$ 2,980,494	\$ 3,567,725
Receivables (net of allowances for uncollectibles):		
Accounts receivable	1,571,940	-
Accrued interest	5,145	18,157
Due from other governmental agencies	-	394,512
Total Assets	\$ 4,557,579	\$ 3,980,394

LIABILITIES AND FUND BALANCES

Liabilities:		
Vouchers payable	\$ 1,829,186	\$ 700,702
Due to other funds	150,510	346,350
Total Liabilities	1,979,696	1,047,052
Fund Balances:		
Reserved for:		
Capital projects	2,820,052	3,132,549
Undesignated (Deficit)	(242,169)	(199,207)
Total Fund Balances	2,577,883	2,933,342
Total Liabilities and Fund Balances	\$ 4,557,579	\$ 3,980,394

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	2008			Variance with Final Budget	2007 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Intergovernmental	\$ 6,688,871	\$ 6,688,871	\$ 6,566,831	\$ (122,040)	\$ 1,874,464
Investment income	-	-	13,079	13,079	69,137
Donations	2,000,000	2,000,000	-	(2,000,000)	-
Total Revenue	8,688,871	8,688,871	6,579,910	(2,108,961)	1,943,601
Expenditures:					
Capital projects	17,674,346	17,684,346	13,181,706	4,502,640	5,813,717
Total Expenditures	17,674,346	17,684,346	13,181,706	4,502,640	5,813,717
Excess of Revenues Over (Under) Expenditures	(8,985,475)	(8,995,475)	(6,601,796)	2,393,679	(3,870,116)
Other Financing Sources (Uses):					
Transfers in	356,000	366,000	371,362	5,362	1,865,358
Transfers out	(380,000)	(380,000)	(442,025)	(62,025)	(1,901,905)
Debt issued	6,802,000	6,802,000	6,317,000	485,000	4,195,000
Total Other Financing Sources (Uses)	6,778,000	6,788,000	6,246,337	428,337	4,158,453
Change in Fund Balance	\$ (2,207,475)	\$ (2,207,475)	\$ (355,459)	\$ 2,822,016	288,337
Fund Balances - January 1			2,933,342		2,645,005
Fund Balances - December 31			\$ 2,577,883		\$ 2,933,342

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2008
(With summarized financial information for December 31, 2007)

	Arts Center - UWFV	County Highway A - Indian Point Rd to Neenah	County Highway E - Kirkwood to STH 116	County Highway AP	County Highway FF - Zoar Road	County Highway II - STH 150	County Highway A - Indian Point Rd to CTH Y
Cash and investments	\$ 204,458	\$ 260,148	\$ 53,691	\$ 650,541	\$ 3,569	\$ 449,653	\$ 264,222
Receivables (net of allowances for uncollectibles):							
Accounts receivable	1,427,940	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	5,145	-
Due from other governmental agencies	-	-	-	-	-	-	-
Total Assets	\$ 1,632,398	\$ 260,148	\$ 53,691	\$ 650,541	\$ 3,569	\$ 454,798	\$ 264,222

LIABILITIES AND FUND BALANCES

Liabilities:							
Vouchers payable	\$ 1,775,701	\$ 11,861	\$ -	\$ 10,116	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	1,775,701	11,861	-	10,116	-	-	-
Fund Balances:							
Reserved for capital projects	-	248,287	53,691	640,424	3,569	454,799	264,222
Undesignated (Deficit)	(143,303)	-	-	-	-	-	-
Total Fund Balances	(143,303)	248,287	53,691	640,424	3,569	454,799	264,222
Total Liabilities and Fund Balances	\$ 1,632,398	\$ 260,148	\$ 53,691	\$ 650,540	\$ 3,569	\$ 454,799	\$ 264,222

Continued

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

December 31, 2008
 (With summarized financial information for December 31, 2007)

	County Highway M	County Bridge M - Rat River	County Bridge M - Arrowhead River	County Highway T	Totals	
					2008	2007
ASSETS						
Cash and investments	\$ 7,478	\$ 4,393	\$ -	\$ 97,247	\$ 2,980,494	\$ 3,567,725
Receivables (net of allowances for uncollectibles):						
Accounts receivable	144,000	-	-	-	1,571,940	-
Accrued interest	-	-	-	-	5,145	18,157
Due from other governmental agencies	-	-	-	-	-	394,512
Total Assets	\$ 151,478	\$ 4,393	\$ -	\$ 97,247	\$ 4,557,579	\$ 3,980,394

LIABILITIES AND FUND BALANCES

Liabilities:						
Vouchers payable	\$ -	\$ 4,393	\$ -	\$ -	\$ 1,829,186	\$ 700,702
Due to other funds	52,155	-	-	-	150,510	346,350
Total Liabilities	52,155	4,393	-	-	1,979,696	1,047,052
Fund Balances:						
Reserved for capital projects	99,323	-	-	97,247	2,820,052	3,132,549
Undesignated (Deficit)	-	-	-	-	(242,169)	(199,207)
Total Fund Balances	99,323	-	-	97,247	2,577,883	2,933,342
Total Liabilities and Fund Balances	\$ 151,478	\$ 4,393	\$ -	\$ 97,247	\$ 4,557,579	\$ 3,980,394

Concluded

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008

(With summarized financial information for the year ended December 31, 2007)

	University Ave Building Improvements	County Highway Y	Telephone System	HVAC Room 1442 - Jail	E911	Radio System Upgrade	Asphalt Replacement Project	Roof Replacement Project
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Expenditures:								
Capital projects	23,176	134,292	58,095	-	15,992	-	-	-
Total Expenditures	23,176	134,292	58,095	-	15,992	-	-	-
Excess of Revenues Over (Under)	(23,176)	(134,292)	(58,095)	-	(15,992)	-	-	-
Other Financing Sources (Uses):								
Transfers in	-	-	-	10,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Debt issued	100,000	120,000	-	-	-	-	-	-
Total Other Financing Sources (Uses)	100,000	120,000	-	10,000	-	-	-	-
Changes in Fund Balances	76,824	(14,292)	(58,095)	10,000	(15,992)	-	-	-
Fund Balances (Deficit) - January 1	-	(84,574)	100,510	-	304,351	17,489	57,888	465,515
Fund Balances (Deficit) - December 31	\$ 76,824	\$ (98,866)	\$ 42,415	\$ 10,000	\$ 288,359	\$ 17,489	\$ 57,888	\$ 465,515

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	Arts Center - UWFV	County Highway A - Indian Point Rd to Neenah	County Highway E - Kirkwood to STH 116	County Highway AP	County Highway FF - Zoar Rd	County Highway G - STH 45	County Highway II - STH 150
Revenues:							
Intergovernmental	\$ 5,089,220	\$ -	\$ -	\$ 995,089	\$ -	\$ -	\$ 325,000
Investment income	-	-	-	-	-	-	13,079
Total Revenue	5,089,220	-	-	995,089	-	-	338,079
Expenditures:							
Capital projects	10,345,111	76,212	-	1,104,190	1,245	138,337	753
Total Expenditures	10,345,111	76,212	-	1,104,190	1,245	138,337	753
Excess of Revenues Over (Under) Expenditures	(5,255,891)	(76,212)	-	(109,101)	(1,245)	(138,337)	337,326
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(5,362)	(5,000)	(380,000)	-	-	(51,663)
Debt issued	4,900,000	-	160,000	-	-	-	190,000
Total Other Financing Sources (Uses)	4,900,000	(5,362)	155,000	(380,000)	-	138,337	-
Changes in Fund Balances	(355,891)	(81,574)	155,000	(489,101)	(1,245)	-	337,326
Fund Balances (Deficit) - January 1	212,588	329,861	(101,309)	1,129,525	4,814	-	117,473
Fund Balances (Deficit) - December 31	\$ (143,303)	\$ 248,287	\$ 53,691	\$ 640,424	\$ 3,569	\$ -	\$ 454,799

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2008
(With summarized financial information for the year ended December 31, 2007)

	County Highway A - Indian Point Rd to CTH Y	County Highway M	County Bridge M - Rat River	County Bridge M - Arrowhead River	County Highway T	Total	
						December 31, 2008	December 31, 2007
Revenues:							
Intergovernmental	\$ -	\$ 144,000	\$ 9,647	\$ 3,875	\$ -	\$ 6,566,831	\$ 1,874,464
Investment income	-	-	-	-	-	13,079	69,137
Total Revenue	-	144,000	9,647	3,875	-	6,579,910	1,943,601
Expenditures:							
Capital projects	-	1,239,353	14,040	4,844	26,066	13,181,706	5,813,717
Total Expenditures	-	1,239,353	14,040	4,844	26,066	13,181,706	5,813,717
Excess of Revenues Over (Under) Expenditures	-	(1,095,353)	(4,393)	(969)	(26,066)	(6,601,796)	(3,870,116)
Other Financing Sources (Uses):							
Transfers in	-	356,000	4,393	969	-	371,362	1,865,358
Transfers out	-	-	-	-	-	(442,025)	(1,901,905)
Debt issued	-	847,000	-	-	-	6,317,000	4,195,000
Total Other Financing Sources (Uses)	-	1,203,000	4,393	969	-	6,246,337	4,158,453
Changes in Fund Balances	-	107,647	-	-	(26,066)	(355,459)	288,337
Fund Balances (Deficit) - January 1	264,222	(8,324)	-	-	123,313	2,933,342	2,645,005
Fund Balances (Deficit) - December 31	\$ 264,222	\$ 99,323	\$ -	\$ -	\$ 97,247	\$ 2,577,883	\$ 2,933,342

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, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 776,944	\$ 758,609
Accounts receivable (net of allowances)	164,782	26,127
Inventories	51,585	47,512
Restricted Assets		
Cash and investments	379,146	243,876
Total Current Assets	<u>1,372,457</u>	<u>1,076,124</u>
Noncurrent Assets:		
Property and Equipment:		
Land	5,959,098	5,959,098
Construction in progress	217,336	426,583
Buildings	5,901,318	5,901,318
Improvements other than buildings	19,508,426	19,508,426
Machinery and equipment	2,839,818	2,512,839
Total Property and Equipment	34,425,996	34,308,264
Less accumulated depreciation	<u>(21,427,487)</u>	<u>(20,456,310)</u>
Total Property and Equipment - Net	<u>12,998,509</u>	<u>13,851,954</u>
Total Noncurrent Assets	<u>12,998,509</u>	<u>13,851,954</u>
Total Assets	<u>\$ 14,370,966</u>	<u>\$ 14,928,078</u>

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENT OF NET ASSETS -
AIRPORT FUND

December 31, 2008 and 2007

	2008	2007
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 60,491	\$ 157,586
Accrued compensation	6,418	14,932
Other accrued liabilities	2,917	2,279
Due to other governmental agencies	34,486	35,569
Other unearned revenues	-	38,675
Compensated absences	38,559	41,111
Current maturities of long-term debt	43,791	33,366
	<u>186,662</u>	<u>323,518</u>
Total Current Liabilities		
Compensated absences	20,058	19,035
General obligation debt	259,271	178,062
OPEB liability	19,934	7,693
	<u>485,925</u>	<u>528,308</u>
Total Liabilities		
Net Assets:		
Invested in capital assets, net of related debt	13,480,004	13,685,992
Unrestricted	405,037	713,778
	<u>13,885,041</u>	<u>14,399,770</u>
Total Net Assets		
Total Liabilities and Net Assets	<u>\$ 14,370,966</u>	<u>\$ 14,928,078</u>

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2008 and 2007

	2008	2007
Operating Revenues:		
Charges for services provided to:		
Public	\$ 1,150,338	\$ 847,241
Miscellaneous	20,146	5,748
	<u>1,170,484</u>	<u>852,989</u>
Operating Expenses:		
Salaries, wages and benefits	583,152	521,256
Materials, supplies and services	326,679	308,418
Heat, light and power	337,609	316,384
Depreciation	971,176	1,025,000
	<u>2,218,616</u>	<u>2,171,058</u>
	<u>(1,048,132)</u>	<u>(1,318,069)</u>
Operating Loss		
Non-Operating Revenues (Expenses):		
Investment income	10,697	10,933
Interest expense	(8,902)	(9,214)
Contributions	-	(64,381)
Gain (loss) on sale of capital assets	1,159	6,164
	<u>2,954</u>	<u>(56,498)</u>
Total Non-Operating Revenues (Expenses)	<u>(1,045,178)</u>	<u>(1,374,567)</u>
Loss Before Transfers	530,449	370,332
Transfers in		
Net Transfers	530,449	370,332
Decrease in Net Assets	(514,729)	(1,004,235)
Net Assets - January 1	14,399,770	15,404,005
Net Assets - December 31	<u>\$ 13,885,041</u>	<u>\$ 14,399,770</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

Years ended December 31, 2008 and 2007

	<u>2008</u>	<u>2007</u>
Cash flows from operating activities:		
Cash received from customers	\$ 993,154	\$ 886,107
Cash payments for goods and services	(766,539)	(504,497)
Cash payments to employees	(580,954)	(538,214)
Net cash used for operating activities	<u>(354,339)</u>	<u>(156,604)</u>
Cash flows from noncapital financing activities		
Transfers in	530,449	370,332
Net cash provided by noncapital financing activities	<u>530,449</u>	<u>370,332</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(117,731)	(195,272)
Payment of debt	(33,366)	(31,427)
Interest paid on debt	(8,264)	(9,524)
Proceeds from sale of assets	1,159	6,162
Proceeds from issuance of debt	125,000	-
Net cash used in capital and related financing activities	<u>(33,202)</u>	<u>(230,061)</u>
Cash flows from investing activities:		
Investment income	10,697	10,933
Net cash provided by investing activities	<u>10,697</u>	<u>10,933</u>
Net increase (decrease) in cash and cash equivalents	153,605	(5,400)
Cash and cash equivalents - January 1	1,002,485	1,007,885
Cash and cash equivalents - December 31	<u>\$ 1,156,090</u>	<u>\$ 1,002,485</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

Years ended December 31, 2008 and 2007

	2008	2007
Reconciliation of operating income to net cash provided by operating activities:		
Operating loss	\$ (1,048,132)	\$ (1,318,069)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	971,176	1,025,000
Changes in assets and liabilities		
Receivables	(138,655)	15,106
Inventories	(4,073)	8,643
Vouchers payables	(97,095)	123,687
Due to other governments	(1,083)	(12,025)
Other liabilities	2,198	(16,958)
Unearned revenue	(38,675)	18,012
Total adjustments	693,793	1,161,465
Net cash provided by operating activities	\$ (354,339)	\$ (156,604)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 776,944	\$ 1,002,485
Restricted cash and investments	379,146	243,876
	\$ 1,156,090	\$ 1,246,361

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2008 there was no non cash transactions from the FAA . In 2007 there was a non cash contribution from the FAA in the amount of \$64,380.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENT OF NET ASSETS -
SOLID WASTE MANAGEMENT FUND

December 31, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 17,043,934	\$ 14,085,889
Receivables (net of allowances for uncollectibles):		
Accounts receivable	956,463	452,656
Accrued interest	222,364	252,596
Loan receivable	279,413	19,962
Due from other governmental agencies	867,933	812,684
Advance payments - Vendors	197,292	73,730
Total Current Assets	19,567,399	15,697,517
Noncurrent Assets:		
Restricted assets:		
Cash and investments	15,742,202	14,965,425
Accrued interest	125,483	154,664
Other Assets:		
Loan receivable	2,519,147	2,817,263
Investment in Tri-County Venture	2,659,404	
Property and Equipment:		
Land	1,613,616	1,613,616
Construction in progress	91,752	534,122
Buildings	5,627,820	5,612,071
Improvements other than buildings	21,200,146	20,387,508
Machinery and equipment	7,675,843	7,684,623
Total Property and Equipment	36,209,177	35,831,940
Less accumulated depreciation	<u>(25,849,614)</u>	<u>(23,739,699)</u>
Total Property and Equipment - Net	10,359,563	12,092,241
Total Noncurrent Assets	31,405,799	30,029,593
Total Assets	\$ 50,973,198	\$ 45,727,110

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENT OF NET ASSETS -
SOLID WASTE MANAGEMENT FUND

December 31, 2008 and 2007

<u>LIABILITIES AND NET ASSETS</u>	<u>2008</u>	<u>2007</u>
Current Liabilities:		
Vouchers payable	\$ 379,445	\$ 202,377
Accrued compensation	22,309	41,841
Other accrued liabilities	51,134	35,414
Due to other governmental agencies	2,471,762	2,021,798
Compensated absences	88,268	81,758
Current maturities of long-term debt	364,183	368,531
Premium on long-term debt	404	1,617
Deferred loss on advance refunding	<u>(2,373)</u>	<u>(9,492)</u>
Total Current Liabilities	<u>3,375,132</u>	<u>2,743,844</u>
Compensated absences	28,968	23,814
Landfill closure & long-term care	19,693,105	18,188,929
Long-term due to other governments	2,612,827	-
General obligation debt	124,230	488,408
Premium on long-term debt	-	404
OPEB liability (asset)	<u>(12,012)</u>	<u>(11,499)</u>
Deferred loss on advance refunding	<u>-</u>	<u>(2,373)</u>
Total Liabilities	<u>25,822,250</u>	<u>21,431,527</u>
Net Assets:		
Invested in capital assets, net of related debt	10,001,339	11,373,735
Unrestricted	15,149,609	12,921,848
Total Net Assets	<u>25,150,948</u>	<u>24,295,583</u>
Total Liabilities and Net Assets	<u>\$ 50,973,198</u>	<u>\$ 45,727,110</u>

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2008 and 2007

	2008	2007
Operating Revenues:		
Charges for services provided to:		
Public	\$ 5,502,622	\$ 4,268,344
Other governmental entities	7,249,260	5,601,365
Other county departments	15,888	17,863
Miscellaneous	249,615	13,691
Total Operating Revenues	<u>13,017,385</u>	<u>9,901,263</u>
Operating Expenses:		
Salaries, wages and benefits	1,557,145	1,486,585
Materials, supplies and services	6,529,443	5,002,385
Heat, light and power	374,123	234,077
Depreciation	2,659,051	2,430,225
Landfill closure and long-term care	3,115,302	1,691,029
Total Operating Expenses	<u>14,235,064</u>	<u>10,844,301</u>
Operating Loss	<u>(1,217,679)</u>	<u>(943,038)</u>
Non-Operating Revenues (Expenses):		
Investment income	2,103,552	1,931,834
Interest expense	(20,650)	(28,497)
Amortization of discount/ premium on debt	1,617	1,617
Grant revenue	-	20,959
Loss on advance refunding	(9,492)	(9,492)
Gain (loss) on sale of capital assets	(1,983)	-
Total Non-Operating Revenues (Expenses)	<u>2,073,044</u>	<u>1,916,421</u>
Increase in Net Assets	<u>855,365</u>	<u>973,383</u>
Net Assets - January 1	<u>24,295,583</u>	<u>23,322,200</u>
Net Assets - December 31	<u>\$ 25,150,948</u>	<u>\$ 24,295,583</u>

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

Years ended December 31, 2008 and 2007

	2008	2007
Cash flows from operating activities:		
Cash received from customers	\$ 12,481,106	\$ 9,187,585
Cash received from county	15,888	17,863
Cash payments for goods and services	(8,039,556)	(5,836,750)
Cash payments to employees	(1,565,526)	(1,492,375)
Net cash provided by operating activities	<u>2,891,912</u>	<u>1,876,323</u>
Cash flows from noncapital financing activities		
Grants received	-	20,959
Net cash provided by noncapital financing activities	<u>-</u>	<u>20,959</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(928,357)	(1,237,703)
Payment of debt	(368,526)	(374,983)
Interest paid on debt	(23,173)	(30,751)
Net cash used in capital and related financing activities	<u>(1,320,056)</u>	<u>(1,643,437)</u>
Cash flows from investing activities:		
Purchases of investments	(7,334,420)	(6,489,411)
Sale of investments	7,095,363	5,934,968
Investment income	1,432,005	1,347,159
Net cash provided by investing activities	<u>1,192,948</u>	<u>792,716</u>
Net increase in cash and cash equivalents	<u>2,764,804</u>	<u>1,046,561</u>
Cash and cash equivalents - January 1	<u>14,685,364</u>	<u>13,638,803</u>
Cash and cash equivalents - December 31	<u>\$ 17,450,168</u>	<u>\$ 14,685,364</u>

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

Years ended December 31, 2008 and 2007

	2008	2007
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating loss	\$ (1,217,679)	\$ (943,038)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	2,659,051	2,430,225
Changes in assets and liabilities		
Receivables	(503,807)	(86,639)
Due from other governments	(55,249)	38,259
Loan receivable	38,665	(647,435)
Investment in Tri-County Single Stream Recycling	(2,659,404)	-
Inventories	-	86,998
Advance payments	(123,562)	70,039
Vouchers payable	177,068	(466,439)
Due to other governments	449,964	1,640,899
Other liabilities	9,862	(1,681,360)
Long-term due to other governments	2,612,827	-
Long-term care accrual	1,504,176	1,434,814
Total adjustments	4,109,591	2,819,361
Net cash used for operating activities	\$ 2,891,912	\$ 1,876,323
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 17,043,934	\$ 14,085,889
Restricted cash and investments	15,742,201	14,965,425
Less noncurrent investments	(15,335,967)	(14,365,950)
	\$ 17,450,168	\$ 14,685,364

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2008 or 2007, there were no noncash contributions of capital 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, 2008 and 2007

	2008	2007
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 4,447,946	\$ 4,428,137
Accounts receivable (net of allowances)	357,135	76,500
Due from other governmental agencies	827,900	1,336,506
Inventories	70,531	98,155
Advance payments - Vendors	227,880	229,847
Restricted assets:		
Cash and investments	567,234	2,777,004
Accrued interest	6,490	66,784
Total Current Assets	<u>6,505,116</u>	<u>9,012,933</u>
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Construction in progress	-	22,579,637
Buildings	23,962,745	7,522,710
Improvements other than buildings	3,868,917	3,868,917
Machinery and equipment	3,587,538	3,198,628
Total Property and Equipment	31,567,042	37,317,734
Less accumulated depreciation	<u>(4,598,021)</u>	<u>(10,287,781)</u>
Total Property and Equipment - Net	<u>26,969,021</u>	<u>27,029,953</u>
Total Noncurrent Assets	<u>26,969,021</u>	<u>27,029,953</u>
Total Assets	<u>\$ 33,474,137</u>	<u>\$ 36,042,886</u>