

## **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 SHEETS-GENERAL FUND

December 31, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Cash and investments	\$ 13,327,906	\$ 16,449,927
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	7,412,385	6,058,417
Property taxes levied for ensuing year's budget	67,799,633	66,012,889
Taxes levied for other governments	2,013,845	1,993,302
Accounts receivable	122,869	148,382
Loans receivable	148,713	70,580
Accrued interest	229,475	282,064
Due from other governmental agencies	1,161,289	960,212
Due from other funds	1,696,766	160,510
Inventories	423	1,145
Advance payments - Vendors	37,805	28,630
Total Current Assets	93,951,109	92,166,058
Loans receivable	1,577,069	196,047
Total Assets	\$ 95,528,178	\$ 92,362,105
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 538,085	\$ 827,218
Accrued compensation	1,376,458	1,187,957
Due to other governmental agencies	2,352,600	2,337,201
Deferred property tax revenue	69,406,715	67,286,534
Other deferred revenue	322,617	374,031
Total Liabilities	73,996,475	72,012,941

**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-GENERAL FUND**

December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Fund Balance:		
Reserved for:		
Delinquent property taxes	4,642,530	3,653,051
Inventories	423	1,145
Advance payments	37,805	28,630
Capital outlay	114,373	197,188
Loans receivable	2,246,609	1,941,109
Public Safety	330,365	338,779
Scholarship Program	34,608	31,367
Prior years commitments	335,816	561,557
Unreserved:		
Designated for prior years appropriations	124,751	107,354
Designated for special projects	2,237,892	1,778,207
Undesignated	11,426,531	11,710,777
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Total Fund Balance	21,531,703	20,349,164
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Total Liabilities and Fund Balance	\$ 95,528,178	\$ 92,362,105
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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009

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

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 66,012,889	\$ 66,012,889	\$ 65,670,441	\$ (342,448)	\$ 63,844,912
Sales and Use Taxes	361,430	361,430	254,136	(107,294)	310,289
Interest on Taxes	825,000	831,000	1,013,284	182,284	957,983
Total Taxes	67,199,319	67,205,319	66,937,861	(267,458)	65,113,184
Intergovernmental:					
State Shared Taxes	4,300,000	4,300,000	4,329,383	29,383	4,378,061
Indirect Cost Reimbursement	102,500	102,500	109,214	6,714	104,701
County Clerk	-	-	600	600	-
County Treasurer	-	-	-	-	5,596
County Road Maintenance	2,568,364	2,398,983	2,455,404	56,421	2,456,147
Child Support	1,109,717	1,109,717	1,082,163	(27,554)	1,111,050
Public Health	741,272	1,146,273	1,014,912	(131,361)	811,424
Veterans Service	13,000	13,000	13,050	50	13,021
Scholarship Program	9,000	9,000	9,000	-	9,000
University Extension	35,000	35,000	29,520	(5,480)	23,647
Parks	94,500	95,820	188,536	92,716	43,557
Land Records	300	300	300	-	300
Land & Water Conservation	703,785	943,835	415,697	(528,138)	327,260
Zoning	27,500	27,500	6,100	(21,400)	27,150
District Attorney	98,000	98,000	87,625	(10,375)	88,710
Emergency Management	122,854	264,103	176,043	(88,060)	207,287
Sheriff	143,400	215,567	243,211	27,644	419,655
Jail Assessment	15,000	15,000	19,764	4,764	14,831
Court System	679,837	679,837	695,503	15,666	699,743
Economic Development	-	88,600	88,600	-	88,600
Total Intergovernmental	10,764,029	11,543,035	10,964,625	(578,410)	10,829,740

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Licenses and Permits:					
County Clerk	\$ 55,800	\$ 55,800	\$ 55,221	\$ (579)	\$ 52,084
Land & Water Conservation	14,700	14,700	8,295	(6,405)	8,610
Planning	236,275	184,275	167,922	(16,353)	194,347
District Attorney	-	-	12,613	12,613	9,129
Court System	31,500	31,500	30,110	(1,390)	33,885
Total Licenses and Permits	338,275	286,275	274,161	(12,114)	298,055
Fines, Forfeitures and Penalties:					
County Treasurer	30,000	30,000	9,714	(20,286)	28,926
Parks	87,060	87,060	115,703	28,643	94,509
Zoning	600	600	3,858	3,258	3,258
District Attorney	7,000	7,000	8,170	1,170	2,470
Sheriff	20,000	20,000	8,425	(11,575)	7,986
Jail Improvements	112,704	112,704	183,316	70,612	168,906
Court System	535,000	535,000	480,399	(54,601)	459,700
Total Fines, Forfeitures and Penalties	792,364	792,364	809,585	17,221	765,755
Charges for Services Provided to Public:					
County Clerk	800	800	825	25	1,095
County Treasurer	9,300	9,300	20,337	11,037	12,262
Corporation Counsel	4,250	4,250	5,964	1,714	1,516
Human Resources	100	100	172	72	222
Finance	500	500	725	225	627
Information Systems	-	-	-	-	5
Unclassified	100	100	105	5	30
Child Support	46,750	46,750	40,870	(5,880)	40,087
Public Health	211,840	211,840	231,826	19,986	206,770

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009

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

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service	\$ 1,000	\$ 1,000	\$ 1,142	\$ 142	\$ 1,203
Scholarship Program	300	300	60	(240)	50
UW Fox Valley	-	-	-	-	64,613
University Extension	18,500	18,918	12,616	(6,302)	15,338
Parks	215,650	231,023	259,980	28,957	232,511
Register of Deeds	635,000	635,000	627,469	(7,531)	536,050
Land Records	187,000	187,000	186,815	(185)	169,875
Land & Water Conservation	29,925	29,925	12,638	(17,287)	12,767
Planning	151,500	118,500	116,295	(2,205)	140,214
Tax Lister	1,000	1,000	1,184	184	1,042
District Attorney	20,000	20,000	28,428	8,428	25,500
Coroner	90,000	100,550	101,204	654	97,571
Emergency Management	-	-	-	-	12
Sheriff	1,601,875	1,601,875	1,501,666	(100,209)	1,459,502
Court System	894,100	894,100	850,968	(43,132)	801,059
Economic Development	-	-	3,210	3,210	-
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Total Charges for Services Provided to Public	4,119,490	4,112,831	4,004,499	(108,332)	3,819,921
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Charges for Services Provided to Other Governmental Entities:					
County Clerk	43,100	43,100	38,927	(4,173)	71,376
Information Systems	56,805	56,805	51,185	(5,620)	53,769
Facilities	4,000	4,000	-	(4,000)	-
County Road Maintenance	-	-	22,431	22,431	-
Parks	4,815	4,815	224	(4,591)	2,656
Land Records	-	-	70,550	70,550	-
Land & Water Conservation	-	-	25	25	-
Emergency Management	-	-	-	-	640

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009

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

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Sheriff	\$ 961,717	\$ 961,717	\$ 973,167	\$ 11,450	\$ 839,751
Court System	20,000	20,000	19,448	(552)	21,206
Total Charges for Services Provided to Other Governmental Entities	1,090,437	1,090,437	1,175,957	85,520	989,398
Charges for Services Provided to Other County Departments:					
County Executive	8,000	8,000	7,500	(500)	8,000
County Clerk	1,000	1,000	(1)	(1,001)	1,000
County Treasurer	3,705	3,705	3,708	3	3,705
Corporation Counsel	12,360	12,360	13,208	848	12,000
Human Resources	20,000	20,000	17,004	(2,996)	17,000
Finance	32,030	32,030	32,028	(2)	32,030
Information Systems	10,750	10,750	10,752	2	10,750
County Road Maintenance	40,000	40,000	29,546	(10,454)	8,566
Public Health	33,000	33,000	36,357	3,357	33,603
University Extension	4,500	4,500	3,998	(502)	4,792
Register of Deeds	100	100	222	122	434
Land Records	-	-	50	50	70
Land & Water Conservation	15,666	18,966	16,739	(2,227)	12,609
Planning	759	759	695	(64)	-
District Attorney	-	-	570	570	-
Court System	-	5,000	5,000	-	-
Total Charges for Services Provided to Other County Departments	181,870	190,170	177,376	(12,794)	144,559
Investment Income:					
Investments	1,498,062	1,528,562	1,021,663	(506,899)	1,650,300

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009

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

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 57,825	\$ 57,825	\$ 67,204	\$ 9,379	\$ 58,918
Sale of Property, Equipment and Materials	36,975	46,095	53,464	7,369	57,941
Insurance Recoveries	5,000	5,000	16,875	11,875	12,018
Unclassified	265,044	257,736	220,541	(37,195)	748,688
Total Miscellaneous	364,844	366,656	358,084	(8,572)	877,565
Total Revenues	86,348,690	87,115,649	85,723,811	(1,391,838)	84,488,477
Other Financing Sources:					
Transfers in	275,000	313,660	313,660	-	200,000
Total Revenues and Other Financing Sources	\$ 86,623,690	\$ 87,429,309	\$ 86,037,471	\$ (1,391,838)	\$ 84,688,477

See accompanying notes to required supplementary information

# WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2009

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

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 185,429	\$ 185,429	\$ 170,798	\$ 14,631	\$ 165,387
Travel and Meetings	72,856	72,856	58,395	14,461	60,777
Capital Outlay	-	6,000	-	6,000	-
Other Operating Expenditures	57,429	104,929	46,791	58,138	60,699
Total Expenditures	315,714	369,214	275,984	93,230	286,863
Corporation Counsel					
Salaries, Wages and Benefits	399,159	399,159	396,802	2,357	378,535
Travel and Meetings	1,660	1,660	1,479	181	1,138
Other Operating Expenditures	92,349	92,349	94,770	(2,421)	88,176
Total Expenditures	493,168	493,168	493,051	117	467,849
County Executive					
Salaries, Wages and Benefits	209,000	209,000	204,452	4,548	193,510
Travel and Meetings	2,540	2,540	2,224	316	2,057
Other Operating Expenditures	2,930	3,490	3,508	(18)	3,183
Total Expenditures	214,470	215,030	210,184	4,846	198,750
County Clerk					
Salaries, Wages and Benefits	232,252	232,252	230,051	2,201	218,560
Travel and Meetings	1,550	1,550	1,351	199	2,874
Capital Outlay	7,500	7,500	-	7,500	-
Other Operating Expenditures	99,841	99,841	98,339	1,502	224,523
Total Expenditures	341,143	341,143	329,741	11,402	445,957

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Human Resources					
Salaries, Wages and Benefits	\$ 543,540	\$ 544,940	\$ 541,664	\$ 3,276	\$ 524,220
Travel and Meetings	3,195	3,195	499	2,696	1,360
Other Operating Expenditures	105,062	115,975	95,331	20,644	79,361
Total Expenditures	651,797	664,110	637,494	26,616	604,941
County Treasurer					
Salaries, Wages and Benefits	296,178	296,178	292,190	3,988	281,421
Travel and Meetings	1,325	1,325	1,217	108	1,406
Other Operating Expenditures	81,026	87,526	86,947	579	99,653
Total Expenditures	378,529	385,029	380,354	4,675	382,480
Finance					
Salaries, Wages and Benefits	624,889	636,139	631,077	5,062	616,520
Travel and Meetings	3,505	3,505	2,984	521	1,987
Other Operating Expenditures	126,552	133,552	116,591	16,961	133,661
Total Expenditures	754,946	773,196	750,652	22,544	752,168
Information Systems					
Salaries, Wages and Benefits	1,463,054	1,491,212	1,400,291	90,921	1,389,341
Travel and Meetings	19,450	19,450	12,669	6,781	18,052
Capital Outlay	50,000	88,660	99,100	(10,440)	50,975
Other Operating Expenditures	481,482	545,515	462,785	82,730	428,000
Total Expenditures	2,013,986	2,144,837	1,974,845	169,992	1,886,368

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Facilities Management					
Salaries, Wages and Benefits	\$ 2,387,208	\$ 2,387,208	\$ 2,164,666	\$ 222,542	\$ 1,965,725
Travel and Meetings	2,000	2,000	43	1,957	1,621
Capital Outlay	372,000	385,709	262,312	123,397	-
Other Operating Expenditures	1,741,673	1,901,147	1,792,547	108,600	1,852,455
Total Expenditures	4,502,881	4,676,064	4,219,568	456,496	3,819,801
Miscellaneous					
Other Operating Expenditures	3,026,309	2,573,252	2,488,543	84,709	2,623,514
Total Expenditures	3,026,309	2,573,252	2,488,543	84,709	2,623,514
Total General Government	12,692,943	12,635,043	11,760,416	874,627	11,468,691
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	15,597,875	15,878,426	15,878,409	17	15,158,512
Travel and Meetings	64,001	78,101	77,871	230	58,623
Capital Outlay	248,806	227,658	205,880	21,778	351,468
Other Operating Expenditures	3,273,813	3,266,605	3,178,625	87,980	2,972,240
Total Expenditures	19,184,495	19,450,790	19,340,785	110,005	18,540,843
Jail Improvements					
Capital Outlay	35,000	40,200	36,275	3,925	-
Other Operating Expenditures	277,704	280,125	175,219	104,906	108,347
Total Expenditures	312,704	320,325	211,494	108,831	108,347

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Emergency Management					
Salaries, Wages and Benefits	\$ 171,403	\$ 181,911	\$ 173,332	\$ 8,579	\$ 168,447
Travel and Meetings	5,550	5,686	3,410	2,276	5,099
Capital Outlay	36,838	24,907	17,893	7,014	23,606
Other Operating Expenditures	106,957	261,576	127,715	133,861	148,728
Total Expenditures	320,748	474,080	322,350	151,730	345,880
Courts					
Salaries, Wages and Benefits	3,098,341	3,130,375	3,103,247	27,128	3,116,182
Travel and Meetings	11,986	16,986	12,251	4,735	8,898
Capital Outlay	15,000	15,000	15,000	-	10,611
Other Operating Expenditures	956,693	956,693	888,611	68,082	1,079,209
Total Expenditures	4,082,020	4,119,054	4,019,109	99,945	4,214,900
Coroner					
Salaries, Wages and Benefits	174,905	178,405	178,384	21	170,600
Travel and Meetings	8,300	15,350	15,349	1	8,919
Other Operating Expenditures	145,470	145,470	131,949	13,521	143,373
Total Expenditures	328,675	339,225	325,682	13,543	322,892
District Attorney					
Salaries, Wages and Benefits	1,050,924	1,060,168	937,993	122,175	873,984
Travel and Meetings	7,500	7,500	6,430	1,070	7,655
Other Operating Expenditures	244,508	244,508	221,950	22,558	268,636
Total Expenditures	1,302,932	1,312,176	1,166,373	145,803	1,150,275
Total Public Safety	25,531,574	26,015,650	25,385,793	629,857	24,683,137

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009

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

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Public Works:					
County Road Maintenance					
Other Operating Expenditures	\$ 3,214,560	\$ 2,875,524	\$ 2,756,922	\$ 118,602	\$ 3,251,911
Total Expenditures	3,214,560	2,875,524	2,756,922	118,602	3,251,911
Underground Storage Tanks					
Other Operating Expenditures	5,000	5,000	-	5,000	375
Total Expenditures	5,000	5,000	-	5,000	375
Total Public Works	3,219,560	2,880,524	2,756,922	123,602	3,252,286
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	1,748,918	1,930,992	1,848,885	82,107	1,608,186
Travel and Meetings	39,875	52,136	45,750	6,386	41,021
Other Operating Expenditures	123,084	374,310	213,220	161,090	171,180
Total Expenditures	1,911,877	2,357,438	2,107,855	249,583	1,820,387
Veterans Service					
Salaries, Wages and Benefits	250,874	250,874	250,514	360	244,944
Travel and Meetings	9,710	9,710	5,352	4,358	3,516
Other Operating Expenditures	84,936	84,936	76,656	8,280	73,834
Total Expenditures	345,520	345,520	332,522	12,998	322,294

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Child Support					
Salaries, Wages and Benefits	\$ 1,129,541	\$ 1,144,691	\$ 1,144,642	\$ 49	\$ 1,077,456
Travel and Meetings	1,873	1,873	500	1,373	1,834
Other Operating Expenditures	95,196	95,196	95,250	(54)	105,414
Total Expenditures	1,226,610	1,241,760	1,240,392	1,368	1,184,704
Total Health and Human Services	3,484,007	3,944,718	3,680,769	263,949	3,327,385
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	708,837	756,937	732,407	24,530	795,086
Travel and Meetings	1,364	1,364	682	682	1,567
Capital Outlay	236,500	272,493	138,917	133,576	196,660
Other Operating Expenditures	696,324	702,524	693,994	8,530	698,006
Total Expenditures	1,643,025	1,733,318	1,566,000	167,318	1,691,319
Scholarship Program					
Other Operating Expenditures	9,000	9,000	6,500	2,500	7,000
Total Expenditures	9,000	9,000	6,500	2,500	7,000
U.W. - Fox Valley					
Capital Outlay	85,000	138,013	27,198	110,815	998,046
Other Operating Expenditures	353,687	215,887	203,265	12,622	197,370
Total Expenditures	438,687	353,900	230,463	123,437	1,195,416

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**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
University Extension					
Salaries, Wages and Benefits	\$ 299,979	\$ 299,979	\$ 291,054	\$ 8,925	\$ 288,859
Travel and Meetings	11,660	11,660	11,209	451	8,212
Other Operating Expenditures	222,226	222,644	185,936	36,708	227,491
Total Expenditures	533,865	534,283	488,199	46,084	524,562
Total Culture, Education and Recreation	2,624,577	2,630,501	2,291,162	339,339	3,418,297
Conservation and Development:					
Economic Development					
Travel and Meetings	-	475	51	424	50
Other Operating Expenditures	-	98,572	107,409	(8,837)	115,137
Total Expenditures	-	99,047	107,460	(8,413)	115,187
Planning					
Salaries, Wages and Benefits	1,092,241	1,118,341	1,105,210	13,131	1,081,366
Travel and Meetings	5,570	5,570	3,368	2,202	3,206
Other Operating Expenditures	114,815	97,815	69,048	28,767	96,481
Total Expenditures	1,212,626	1,221,726	1,177,626	44,100	1,181,053
Land Records					
Travel and Meetings	300	300	225	75	300
Capital Outlay	-	-	-	-	-
Other Operating Expenditures	213,096	335,500	268,211	67,289	184,066
Total Expenditures	213,396	335,800	268,436	67,364	184,366

Continued



**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Land & Water Conservation					
Salaries, Wages and Benefits	\$ 541,858	\$ 544,424	\$ 535,225	\$ 9,199	\$ 512,063
Travel and Meetings	4,000	4,000	3,307	693	2,674
Other Operating Expenditures	676,806	986,767	321,468	665,299	254,791
Total Expenditures	1,222,664	1,535,191	860,000	675,191	769,528
Register of Deeds					
Salaries, Wages and Benefits	472,891	495,635	495,632	3	447,437
Travel and Meetings	2,613	2,613	2,195	418	1,902
Other Operating Expenditures	34,912	37,224	37,283	(59)	33,294
Total Expenditures	510,416	535,472	535,110	362	482,633
Total Conservation and Development	3,159,102	3,727,236	2,948,632	778,604	2,732,767
Total Expenditures	50,711,763	51,833,672	48,823,694	3,009,978	48,882,563
Other Financing Uses:					
Transfers Out	36,255,096	36,591,234	36,031,238	559,996	36,888,486
Total Other Financing Uses	36,255,096	36,591,234	36,031,238	559,996	36,888,486
Total Expenditures and Other Financing Uses	\$ 86,966,859	\$ 88,424,906	\$ 84,854,932	\$ 3,569,974	\$ 85,771,049

See accompanying notes to required supplementary information

## **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 SHEETS-  
HUMAN SERVICES FUND**

December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 4,571,118	\$ 1,775,306
Accounts receivable (net of allowances)	242,145	484,649
Due from other governmental agencies	597,257	2,783,549
Advance payments - Vendors	377,652	385,632
	<hr/>	<hr/>
Total Assets	\$ 5,788,172	\$ 5,429,136
	<hr/>	<hr/>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 3,802,107	\$ 3,846,517
Accrued compensation	282,982	201,044
Other accrued liabilities	(275)	319
Due to other governmental agencies	971,529	559,868
Due to other funds	10,000	10,000
Other deferred revenue	284,999	409,268
	<hr/>	<hr/>
Total Liabilities	5,351,342	5,027,016
	<hr/>	<hr/>
Fund Balance:		
Reserved for:		
Advance payments	377,652	385,632
Unreserved:		
Undesignated	59,178	16,488
	<hr/>	<hr/>
Total Fund Balance	436,830	402,120
	<hr/>	<hr/>
Total Liabilities and Fund Balance	\$ 5,788,172	\$ 5,429,136
	<hr/>	<hr/>

## **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, 2009

(With summarized financial information for December 31, 2008)

	Debt Service Fund		Capital Project Funds	Totals				
				December 31, 2009	December 31, 2008			
<u>ASSETS</u>								
Cash and investments	\$	1,698,959	\$	3,250,668	\$	4,949,627	\$	4,351,037
Receivables (net of allowances for uncollectibles):								
Accounts receivable		-		121,747		121,747		1,571,940
Accrued interest		47,922		-		47,922		34,187
Total Assets	\$	1,746,881	\$	3,372,415	\$	5,119,296	\$	5,957,164
<u>LIABILITIES AND FUND BALANCES</u>								
Liabilities:								
Vouchers payable	\$	-	\$	102,455	\$	102,455	\$	1,829,186
Due to other funds		-		1,686,766		1,686,766		150,510
Total Liabilities		-		1,789,221		1,789,221		1,979,696
Fund Balances:								
Reserved for:								
Capital projects		-		3,231,538		3,231,538		2,820,052
Debt service		1,746,881		-		1,746,881		1,399,585
Undesignated (Deficit)		-		(1,648,344)		(1,648,344)		(242,169)
Total Fund Balances		1,746,881		1,583,194		3,330,075		3,977,468
Total Liabilities and Fund Balances	\$	1,746,881	\$	3,372,415	\$	5,119,296	\$	5,957,164

# WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	Debt Service Fund	Capital Project Funds	Totals	
			December 31, 2009	December 31, 2008
Revenues:				
Intergovernmental	\$ -	\$ 1,979,404	\$ 1,979,404	\$ 6,566,831
Investment income	67,568	8,993	76,561	132,444
Miscellaneous	-	1,811,956	1,811,956	-
Total Revenue	67,568	3,800,353	3,867,921	6,699,275
Expenditures:				
Capital projects	-	9,958,424	9,958,424	13,181,706
Debt service:				
Principal retirement	7,531,574	-	7,531,574	8,567,296
Interest and fiscal charges	1,443,186	-	1,443,186	1,527,319
Total Expenditures	8,974,760	9,958,424	18,933,184	23,276,321
Excess of Revenues Under Expenditures	(8,907,192)	(6,158,071)	(15,065,263)	(16,577,046)
Other Financing Sources (Uses):				
Transfers in	9,738,245	400,619	10,138,864	10,873,608
Transfers out	(604,007)	(611,237)	(1,215,244)	(800,652)
Payment of refunded debt	(3,257,319)	-	(3,257,319)	-
Debt issued	3,368,196	5,374,000	8,742,196	6,375,000
Premium on debt issuance	9,373	-	9,373	(26,325)
Total Other Financing Sources (Uses)	9,254,488	5,163,382	14,417,870	16,421,631
Change in Fund Balance	347,296	(994,689)	(647,393)	(155,415)
Fund Balances - January 1	1,399,585	2,577,883	3,977,468	4,132,883
Fund Balances - December 31	\$ 1,746,881	\$ 1,583,194	\$ 3,330,075	\$ 3,977,468

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	Non Major Funds			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 2,267,868	\$ 2,267,868	\$ 1,979,404	\$ (288,464)
Investment income	59,417	59,417	76,561	17,144
Donations	2,000,000	2,000,000	1,811,956	(188,044)
Total Revenue	4,327,285	4,327,285	3,867,921	(459,364)
Expenditures:				
Capital projects	16,409,558	16,409,558	9,958,424	6,451,134
Debt service:				
Principal retirement	7,500,000	7,531,574	7,531,574	-
Interest and fiscal charges	1,448,000	1,467,425	1,443,186	24,239
Total Expenditures	25,357,558	25,408,557	18,933,184	6,475,373
Excess of Revenues Over (Under) Expenditures	(21,030,273)	(21,081,272)	(15,065,263)	6,016,009
Other Financing Sources (Uses):				
Operating transfers in	8,938,619	8,938,619	10,138,864	1,200,245
Operating transfers out	(611,237)	(611,237)	(1,215,244)	(604,007)
Payment of refunded debt	-	(3,257,319)	(3,257,319)	-
Debt issued	8,943,590	12,311,786	8,742,196	(3,569,590)
Premium on debt issuance	-	9,373	9,373	-
Total Other Financing Sources (Uses)	17,270,972	17,391,222	14,417,870	(2,973,352)
Change in Fund Balance	\$ (3,759,301)	\$ (3,690,050)	(647,393)	\$ 3,042,657
Fund Balances - January 1			3,977,468	
Fund Balances - December 31			\$ 3,330,075	

## **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 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.
- . General Obligation Notes Series 2009 Refunding – To accumulate monies for payment of \$3,289,196 of 2000 Series and 2001 Series notes.

- General Obligation Notes Series 2009 – To accumulate monies for payment of \$3,810,000 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.
- General Obligation Notes Series 2009 – To accumulate monies for payment of \$1,643,000 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 SHEETS-  
NONMAJOR DEBT SERVICE FUND**

December 31, 2009 and 2008

	Totals	
	December 31, 2009	December 31, 2008
<u>ASSETS</u>		
Cash and investments	\$ 1,698,959	\$ 1,370,543
Accrued interest	47,922	29,042
	<hr/>	
Total Assets	\$ 1,746,881	\$ 1,399,585
<hr/>		
<u>FUND BALANCE</u>		
Fund balances:		
Reserved for:		
Debt service	\$ 1,746,881	\$ 1,399,585
	<hr/>	

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income	\$ -	\$ -	\$ 67,568	\$ 67,568	\$ 119,365
Total Revenues	-	-	67,568	67,568	119,365
Expenditures:					
Debt Service:					
Principal retirement	7,500,000	7,531,574	7,531,574	-	8,567,296
Interest and fiscal charges	1,448,000	1,467,425	1,443,186	24,239	1,527,319
Total Expenditures	8,948,000	8,998,999	8,974,760	24,239	10,094,615
Excess of Revenues Over (Under) Expenditures	(8,948,000)	(8,998,999)	(8,907,192)	91,807	(9,975,250)
Other Financing Sources (Uses):					
Transfers in	8,523,000	8,523,000	9,738,245	1,215,245	10,502,246
Transfers out	-	-	(604,007)	(604,007)	(358,627)
Payment to refund debt		(3,257,319)	(3,257,319)	-	-
Debt issued	-	3,289,196	3,368,196	79,000	58,000
Premium on debt issuance	-	20,885	9,373	(11,512)	(26,325)
Total Other Financing Sources (Uses)	8,523,000	8,575,762	9,254,488	678,726	10,175,294
Change in Fund Balance	\$ (425,000)	\$ (423,237)	347,296	\$ 770,533	200,044
Fund Balance - January 1			1,399,585		1,199,541
Fund Balance - December 31			\$ 1,746,881		\$ 1,399,585

## 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.

- 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 M – To account for the cost of the planning, design, and engineering costs for future reconstruction.
- 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 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.
- 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.
- HVAC System Expo Center – To account for the costs to replace the Exposition Center HVAC system.
- Oshkosh Property Purchase – To account for the acquisition costs of the Oshkosh B'Gosh office buildings.
- County Highway K Bridge- Eureka – To account for the cost of the planning, design, and engineering costs for future reconstruction of bridge.
- County Highway I – To account for the cost of the planning, design, and engineering costs for future reconstruction from CTH N to City of Oshkosh.
- County Highway B – To account for the cost of the planning, design, and engineering costs for future reconstruction from CTH D to STH 116.
- County Highway AH – To account for the cost of the planning, design, and engineering costs for future reconstruction from CTH H to Rider Trail Rd.

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2009

(With summarized financial information for December 31, 2008)

	<b>Totals</b>	
	<b>December 31, 2009</b>	<b>December 31, 2008</b>
<u><b>ASSETS</b></u>		
Cash and investments	\$ 3,250,668	\$ 2,980,494
Receivables (net of allowances for uncollectibles):		
Accounts receivable	121,747	1,571,940
Accrued interest	-	5,145
	<hr/>	
Total Assets	<u>\$ 3,372,415</u>	<u>\$ 4,557,579</u>
 <u><b>LIABILITIES AND FUND BALANCES</b></u>		
Liabilities:		
Vouchers payable	\$ 102,455	\$ 1,829,186
Due to other funds	1,686,766	150,510
	<hr/>	
Total Liabilities	<u>1,789,221</u>	<u>1,979,696</u>
Fund Balances:		
Reserved for:		
Capital projects	3,231,538	2,820,052
Undesignated (Deficit)	(1,648,344)	(242,169)
	<hr/>	
Total Fund Balances	<u>1,583,194</u>	<u>2,577,883</u>
Total Liabilities and Fund Balances	<u>\$ 3,372,415</u>	<u>\$ 4,557,579</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, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2008 Actual
Revenues:					
Intergovernmental	\$ 2,267,868	\$ 2,267,868	\$ 1,979,404	\$ (288,464)	\$ 6,566,831
Investment income	59,417	59,417	8,993	(50,424)	13,079
Donations	2,000,000	2,000,000	1,811,956	(188,044)	-
Total Revenue	4,327,285	4,327,285	3,800,353	(526,932)	6,579,910
Expenditures:					
Capital projects	16,409,558	16,409,558	9,958,424	6,451,134	13,181,706
Total Expenditures	16,409,558	16,409,558	9,958,424	6,451,134	13,181,706
Excess of Revenues Over (Under) Expenditures	(12,082,273)	(12,082,273)	(6,158,071)	5,924,202	(6,601,796)
Other Financing Sources (Uses):					
Transfers in	415,619	415,619	400,619	(15,000)	371,362
Transfers out	(611,237)	(611,237)	(611,237)	-	(442,025)
Debt Issued	8,943,590	8,943,590	5,374,000	3,569,590	6,317,000
Total Other Financing Sources (Uses)	8,747,972	8,747,972	5,163,382	3,554,590	6,246,337
Change in Fund Balance	\$ (3,334,301)	\$ (3,334,301)	(994,689)	\$ 9,478,792	(355,459)
Fund Balances - January 1			2,577,883		2,933,342
Fund Balances - December 31			\$ 1,583,194		\$ 2,577,883



# WINNEBAGO COUNTY, WISCONSIN

## COMBINING BALANCE SHEET- NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2009  
(With summarized financial information for December 31, 2008)

	County Highway Y	HVAC System Expo Center	Radio System Upgrade	E911	HVAC Room 1442 - Jail	Asphalt Replacement Project	Roof Replacement Project	University Ave Building Improvements
<b>ASSETS</b>								
Cash and investments	\$ -	\$ 57,899	\$ 17,489	\$ 68,010	\$ 10,330	\$ 57,888	\$ 460,755	\$ -
Receivables (net of allowances for uncollectibles):								
Accounts receivable	-	-	-	-	-	-	-	121,747
Accrued interest	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 57,899</b>	<b>\$ 17,489</b>	<b>\$ 68,010</b>	<b>\$ 10,330</b>	<b>\$ 57,888</b>	<b>\$ 460,755</b>	<b>\$ 121,747</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,308
Due to other funds	356,335	-	-	-	-	-	-	50,193
<b>Total Liabilities</b>	<b>356,335</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,501</b>
Fund Balances:								
Reserved for capital outlay	-	57,899	17,489	68,010	10,330	57,888	460,755	30,246
Undesignated (Deficit)	(356,335)	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>(356,335)</b>	<b>57,899</b>	<b>17,489</b>	<b>68,010</b>	<b>10,330</b>	<b>57,888</b>	<b>460,755</b>	<b>30,246</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ -</b>	<b>\$ 57,899</b>	<b>\$ 17,489</b>	<b>\$ 68,010</b>	<b>\$ 10,330</b>	<b>\$ 57,888</b>	<b>\$ 460,755</b>	<b>\$ 121,747</b>

Continued

# WINNEBAGO COUNTY, WISCONSIN

## COMBINING BALANCE SHEET- NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2009  
(With summarized financial information for December 31, 2008)

	Arts Center - UWV	Oshkosh Property	County Highway AP	County Highway FF - Zoar Road	County K Bridge - Eureka	County Highway I - CTY N to Oshkosh	County Highway A - Indian Point Rd to CTH Y
<b>ASSETS</b>							
Cash and investments	\$ 97,284	\$ -	\$ 498,727	\$ 3,569	\$ 21,994	\$ 121,908	\$ 262,861
Receivables (net of allowances for uncollectibles):							
Accounts receivable	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 97,284</b>	<b>\$ -</b>	<b>\$ 498,727</b>	<b>\$ 3,569</b>	<b>\$ 21,994</b>	<b>\$ 121,908</b>	<b>\$ 262,861</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Vouchers payable	\$ 37,635	\$ -	\$ -	\$ -	\$ -	\$ 4,062	\$ -
Due to other funds	-	1,280,238	-	-	-	-	-
<b>Total Liabilities</b>	<b>37,635</b>	<b>1,280,238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,062</b>	<b>-</b>
Fund Balances:							
Reserved for capital projects	59,649	-	498,727	3,569	21,994	117,846	262,861
Undesignated (Deficit)	-	(1,280,238)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>59,649</b>	<b>(1,280,238)</b>	<b>498,727</b>	<b>3,569</b>	<b>21,994</b>	<b>117,846</b>	<b>262,861</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 97,284</b>	<b>\$ -</b>	<b>\$ 498,727</b>	<b>\$ 3,569</b>	<b>\$ 21,994</b>	<b>\$ 121,908</b>	<b>\$ 262,861</b>

Continued

# WINNEBAGO COUNTY, WISCONSIN

## COMBINING BALANCE SHEET- NONMAJOR CAPITAL PROJECTS FUNDS

December 31, 2009  
(With summarized financial information for December 31, 2008)

ASSETS	County Highway T	County Highway A - Indian Point Rd to Neenah	County Highway B - CTH D to STH 116	County Highway AH - CTH to Rider Trail Drive	County Highway D	Totals	
						2009	2008
Cash and investments	\$ 409,714	\$ 457,277	\$ 632,046	\$ 66,654	\$ 6,263	\$ 3,250,668	\$ 2,980,494
Receivables (net of allowances for uncollectibles):							
Accounts receivable	-	-	-	-	-	121,747	1,571,940
Accrued interest	-	-	-	-	-	-	5,145
Total Assets	\$ 409,714	\$ 457,277	\$ 632,046	\$ 66,654	\$ 6,263	\$ 3,372,415	\$ 4,557,579
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers payable	\$ -	\$ 1,416	\$ -	\$ -	\$ 18,034	\$ 102,455	\$ 1,829,186
Due to other funds	-	-	-	-	-	1,686,766	150,510
Total Liabilities	-	1,416	-	-	18,034	1,789,221	1,979,696
Fund Balances:							
Reserved for capital projects	409,714	455,861	632,046	66,654	-	3,231,538	2,820,052
Undesignated (Deficit)	-	-	-	-	(11,771)	(1,648,344)	(242,169)
Total Fund Balances	409,714	455,861	632,046	66,654	(11,771)	1,583,194	2,577,883
Total Liabilities and Fund Balances	\$ 409,714	\$ 457,277	\$ 632,046	\$ 66,654	\$ 6,263	\$ 3,372,415	\$ 4,557,579

Concluded

# WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2009

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

	County Highway Y	HVAC System Expo Center	Radio System Upgrade	E911	HVAC Room 1442 - Jail	Asphalt Replacement Project	Roof Replacement Project	Telephone System
Revenues:								
Intergovernmental	\$ 1,133,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenue	1,133,756	-	-	-	-	-	-	-
Expenditures:								
Capital projects	3,549,225	157,101	-	220,349	109,670	-	4,760	40,505
Total Expenditures	3,549,225	157,101	-	220,349	109,670	-	4,760	40,505
Excess of Revenues Over (Under) Expenditures	(2,415,469)	(157,101)	-	(220,349)	(109,670)	-	(4,760)	(40,505)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(1,910)
Debt issued	2,158,000	215,000	-	-	110,000	-	-	-
Total Other Financing Sources (Uses)	2,158,000	215,000	-	-	110,000	-	-	(1,910)
Changes in Fund Balances	(257,469)	57,899	-	(220,349)	330	-	(4,760)	(42,415)
Fund Balances (Deficit) - January 1	(98,866)	-	17,489	288,359	10,000	57,888	465,515	42,415
Fund Balances (Deficit) - December 31	\$ (356,335)	\$ 57,899	\$ 17,489	\$ 68,010	\$ 10,330	\$ 57,888	\$ 460,755	\$ -

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009

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

	University Ave Building Improvements	Arts Center - UWV	Oshkosh Property	County Highway AP	County Highway FF - Zoar Rd	County Highway E - Kirkwood to STH 116	County Highway K Bridge - Eureka	County Highway I - CTH N to Oshkosh	County Highway M - STH 91 to STH 44
Revenues:									
Intergovernmental	\$ 135,037	\$ 23,368	\$ -	\$ -	\$ -	\$ -	\$ 60,179	\$ -	\$ -
Investment income	-	-	-	-	-	-	-	-	-
Contributions	-	1,811,956	-	-	-	-	-	-	-
Total Revenue	135,037	1,835,324	-	-	-	-	60,179	-	-
Expenditures:									
Capital projects	251,615	1,632,372	1,280,238	141,698	-	-	78,185	42,154	-
Total Expenditures	251,615	1,632,372	1,280,238	141,698	-	-	78,185	42,154	-
Excess of Revenues Over (Under) Expenditures	(116,578)	202,952	(1,280,238)	(141,698)	-	-	(18,006)	(42,154)	-
Other Financing Sources (Uses):									
Transfers in	70,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(53,691)	-	-	(91,845)
Debt issued	-	-	-	-	-	-	40,000	160,000	-
Total Other Financing Sources (Uses)	70,000	-	-	-	-	(53,691)	40,000	160,000	(91,845)
Changes in Fund Balances	(46,578)	202,952	(1,280,238)	(141,698)	-	(53,691)	21,994	117,846	(91,845)
Fund Balances (Deficit) - January 1	76,824	(143,303)	-	640,425	3,569	53,691	-	-	91,845
Fund Balances (Deficit) - December 31	\$ 30,246	\$ 59,649	\$ (1,280,238)	\$ 498,727	\$ 3,569	\$ -	\$ 21,994	\$ 117,846	\$ -

# WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2009

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

	County Highway II - STH 110	County Highway A - Indian Point Rd to CTH Y	County Highway M	County Highway T	County Highway A - Indian Point Rd to Neenah	County Highway B - CTH D to STH 116	County Highway AH - CH H to River Trail	County Highway D	Totals	
									December 31, 2009	December 31, 2008
Revenues:										
Intergovernmental	\$ -	\$ 5,442	\$ -	\$ -	\$ -	\$ 621,622	\$ -	\$ -	\$ 1,979,404	\$ 6,566,831
Investment income	8,993	-	-	-	-	-	-	-	8,993	13,079
Contributions	-	-	-	-	-	-	-	-	1,811,956	-
Total Revenue	8,993	5,442	-	-	-	621,622	-	-	3,800,353	6,579,910
Expenditures:										
Capital projects	-	6,803	7,478	17,533	68,426	1,882,195	406,346	61,771	9,958,424	13,181,706
Total Expenditures	-	6,803	7,478	17,533	68,426	1,882,195	406,346	61,771	9,958,424	13,181,706
Excess of Revenues Over (Under) Expenditures	8,993	(1,361)	(7,478)	(17,533)	(68,426)	(1,260,573)	(406,346)	(61,771)	(6,158,071)	(6,601,796)
Other Financing Sources (Uses):										
Transfers in	-	-	-	-	-	330,619	-	-	400,619	371,362
Transfers out	(463,791)	-	-	-	-	-	-	-	(611,237)	(442,025)
Debt issued	-	-	-	330,000	276,000	1,562,000	473,000	50,000	5,374,000	6,317,000
Total Other Financing Sources (Uses)	(463,791)	-	-	330,000	276,000	1,892,619	473,000	50,000	5,163,382	6,246,337
Changes in Fund Balances	(454,798)	(1,361)	(7,478)	312,467	207,574	632,046	66,654	(11,771)	(994,689)	(355,459)
Fund Balances (Deficit) - January 1	454,798	264,222	7,478	97,247	248,287	-	-	-	2,577,883	2,933,342
Fund Balances (Deficit) - December 31	\$ -	\$ 262,861	\$ -	\$ 409,714	\$ 455,861	\$ 632,046	\$ 66,654	\$ (11,771)	\$ 1,583,194	\$ 2,577,883

## **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**  
**COMPARATIVE STATEMENTS OF NET ASSETS -**  
**AIRPORT FUND**

December 31, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 2,284,800	\$ 776,944
Accounts receivable (net of allowances)	64,331	164,782
Inventories	62,419	51,585
Restricted Assets		
Cash and investments	381,822	379,146
Total Current Assets	2,793,372	1,372,457
Noncurrent Assets:		
Property and Equipment:		
Land	5,959,098	5,959,098
Construction in progress	228,329	217,336
Buildings	5,901,318	5,901,318
Improvements other than buildings	19,508,426	19,508,426
Machinery and equipment	3,223,945	2,839,818
Total Property and Equipment	34,821,116	34,425,996
Less accumulated depreciation	(22,005,064)	(21,427,487)
Total Property and Equipment - Net	12,816,052	12,998,509
Total Noncurrent Assets	12,816,052	12,998,509
Total Assets	\$ 15,609,424	\$ 14,370,966



**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF NET ASSETS -**  
**AIRPORT FUND**

December 31, 2009 and 2008

	2009	2008
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 43,807	\$ 60,491
Accrued compensation	7,526	6,418
Other accrued liabilities	9,866	2,917
Due to other governmental agencies	43,634	34,486
Compensated absences	35,939	38,559
Current maturities of long-term debt	65,172	43,791
	<hr/>	<hr/>
Total Current Liabilities	205,944	186,662
	<hr/>	<hr/>
Compensated absences	24,260	20,058
General obligation debt	944,068	259,271
OPEB liability	26,002	19,934
	<hr/>	<hr/>
Total Liabilities	1,200,274	485,925
	<hr/>	<hr/>
Net Assets:		
Invested in capital assets, net of related debt	13,187,187	13,480,004
Unrestricted	1,221,963	405,037
	<hr/>	<hr/>
Total Net Assets	14,409,150	13,885,041
	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 15,609,424</u>	<u>\$ 14,370,966</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,305,686	\$ 1,150,338
Miscellaneous	2,642	20,146
	<hr/>	<hr/>
Total Operating Revenues	2,308,328	1,170,484
Operating Expenses:		
Salaries, wages and benefits	614,037	583,152
Materials, supplies and services	442,756	326,679
Heat, light and power	361,149	337,609
Depreciation	890,045	971,176
	<hr/>	<hr/>
Total Operating Expenses	2,307,987	2,218,616
Operating Income (loss)	<hr/>	<hr/>
	341	(1,048,132)
Non-Operating Revenues (Expenses):		
Investment income	9,397	10,697
Interest expense	(17,377)	(8,902)
Gain on sale of capital assets	-	1,159
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	(7,980)	2,954
Loss Before Transfers	<hr/>	<hr/>
	(7,639)	(1,045,178)
Transfers in	<hr/>	<hr/>
	531,748	530,449
Increase (decrease) in Net Assets	<hr/>	<hr/>
	524,109	(514,729)
Net Assets - January 1	<hr/>	<hr/>
	13,885,041	14,399,770
Net Assets - December 31	<hr/>	<hr/>
	\$ 14,409,150	\$ 13,885,041

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

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Cash flows from operating activities:		
Cash received from customers	\$ 2,408,779	\$ 993,154
Cash payments for goods and services	(822,275)	(766,539)
Cash payments to employees	(605,279)	(580,954)
	<hr/>	<hr/>
Net cash used for (used for) operating activities	981,225	(354,339)
	<hr/>	<hr/>
Cash flows from noncapital financing activities		
Transfers in	531,748	530,449
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(707,588)	(117,731)
Payment of debt	(69,626)	(33,366)
Interest paid on debt	(10,428)	(8,264)
Proceeds from sale of assets	-	1,159
Proceeds from issuance of debt	775,804	125,000
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(11,838)	(33,202)
	<hr/>	<hr/>
Cash flows from investing activities:		
Investment income	9,397	10,697
	<hr/>	<hr/>
Net increase in cash and cash equivalents	1,510,532	153,605
Cash and cash equivalents - January 1	1,156,090	1,002,485
	<hr/>	<hr/>
Cash and cash equivalents - December 31	<u>\$ 2,666,622</u>	<u>\$ 1,156,090</u>

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

Years ended December 31, 2009 and 2008

	2009	2008
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ 341	\$ (1,048,132)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	890,045	971,176
Changes in assets and liabilities		
Receivables	100,451	(138,655)
Inventories	(10,834)	(4,073)
Vouchers payables	(16,684)	(97,095)
Due to other governments	9,148	(1,083)
Other liabilities	8,758	2,198
Unearned revenue	-	(38,675)
	<hr/>	<hr/>
Total adjustments	980,884	693,793
	<hr/>	<hr/>
Net cash provided by (used for) operating activities	\$ 981,225	\$ (354,339)
	<hr/>	<hr/>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 2,284,800	\$ 776,944
Restricted cash and investments	381,822	379,146
	<hr/>	<hr/>
	\$ 2,666,622	\$ 1,156,090
	<hr/>	<hr/>

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2009 there was no non cash transactions from the FAA . In 2008 there was a non cash contribution from the FAA in the amount of \$64,380.

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF NET ASSETS ·**  
**SOLID WASTE MANAGEMENT FUND**

December 31, 2009 and 2008

<u>ASSETS</u>	<b>2009</b>	<b>2008</b>
Current Assets:		
Cash and investments	\$ 20,776,768	\$ 17,043,934
Receivables (net of allowances for uncollectibles):		
Accounts receivable	494,225	956,463
Accrued interest	207,432	222,364
Notes receivable	598,071	-
Loans receivable	1,300,000	279,413
Due from other governmental agencies	1,071,766	867,933
Inventories	563,143	-
Advance payments - Vendors	157,523	197,292
	<hr/>	<hr/>
Total Current Assets	25,168,928	19,567,399
Noncurrent Assets:		
Restricted assets:		
Cash and investments	15,260,626	15,742,202
Accrued interest	93,644	125,483
Other Assets:		
Loans receivable	566,000	2,519,147
Investment in Tri-County Venture	2,612,827	2,659,404
Property and Equipment:		
Land	1,613,616	1,613,616
Construction in progress	1,195,455	91,752
Buildings	5,627,820	5,627,820
Improvements other than buildings	21,313,315	21,200,146
Machinery and equipment	7,663,269	7,675,843
	<hr/>	<hr/>
Total Property and Equipment	37,413,475	36,209,177
Less accumulated depreciation	(28,337,292)	(25,849,614)
	<hr/>	<hr/>
Total Property and Equipment - Net	9,076,183	10,359,563
	<hr/>	<hr/>
Total Noncurrent Assets	27,609,280	31,405,799
	<hr/>	<hr/>
Total Assets	<u>\$ 52,778,208</u>	<u>\$ 50,973,198</u>

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF NET ASSETS ·**  
**SOLID WASTE MANAGEMENT FUND**

December 31, 2009 and 2008

<u>LIABILITIES AND NET ASSETS</u>	<b>2009</b>	<b>2008</b>
Current Liabilities:		
Vouchers payable	\$ 768,926	\$ 379,445
Accrued compensation	24,326	22,309
Other accrued liabilities	5,317	51,134
Due to other governmental agencies	3,750,983	2,471,762
Compensated absences	82,013	88,268
Current maturities of long-term debt	6,641	364,183
Premium on long-term debt	-	404
Deferred loss on advance refunding	-	(2,373)
 Total Current Liabilities	 <u>4,638,206</u>	 <u>3,375,132</u>
 Compensated absences	 35,886	 28,968
Landfill closure & long-term care	19,422,830	19,693,105
Long-term due to other governments	2,385,236	2,612,827
General obligation debt	117,589	124,230
OPEB liability (asset)	(57,311)	(12,012)
 Total Liabilities	 <u>26,542,436</u>	 <u>25,822,250</u>
Net Assets:		
Invested in capital assets, net of related debt	9,076,184	10,001,339
Unrestricted	17,159,588	15,149,609
 Total Net Assets	 <u>26,235,772</u>	 <u>25,150,948</u>
 Total Liabilities and Net Assets	 <u><u>\$ 52,778,208</u></u>	 <u><u>\$ 50,973,198</u></u>

# WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2009 and 2008

	2009	2008
Operating Revenues:		
Charges for services provided to:		
Public	\$ 6,005,813	\$ 5,502,622
Other governmental entities	7,963,149	7,249,260
Other county departments	22,413	15,888
Miscellaneous	64,064	249,615
	<hr/>	<hr/>
Total Operating Revenues	14,055,439	13,017,385
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	1,502,669	1,557,145
Materials, supplies and services	7,803,690	6,529,443
Heat, light and power	378,169	374,123
Depreciation	2,500,188	2,659,051
Landfill closure and long-term care	1,441,261	3,115,302
	<hr/>	<hr/>
Total Operating Expenses	13,625,977	14,235,064
	<hr/>	<hr/>
Operating income (loss)	429,462	(1,217,679)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	666,254	2,103,552
Interest expense	(8,923)	(20,650)
Amortization of discount/ premium on debt	404	1,617
Loss on advance refunding	(2,373)	(9,492)
Gain (loss) on sale of capital assets	-	(1,983)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	655,362	2,073,044
	<hr/>	<hr/>
Increase in Net Assets	1,084,824	855,365
	<hr/>	<hr/>
Net Assets - January 1	25,150,948	24,295,583
	<hr/>	<hr/>
Net Assets - December 31	\$ 26,235,772	\$ 25,150,948
	<hr/>	<hr/>

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

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Cash flows from operating activities:		
Cash received from customers	\$ 14,625,920	\$ 12,481,106
Cash received from county	22,413	15,888
Cash payments for goods and services	(8,972,095)	(8,039,556)
Cash payments to employees	(1,545,288)	(1,565,526)
	<hr/>	<hr/>
Net cash provided by operating activities	4,130,950	2,891,912
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,216,872)	(928,357)
Payment of debt	(364,183)	(368,526)
Interest paid on debt	(11,726)	(23,173)
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(1,592,781)	(1,320,056)
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchases of investments	(10,165,169)	(7,334,420)
Sale of investments	10,160,633	7,095,363
Investment income	713,025	1,432,005
	<hr/>	<hr/>
Net cash provided by investing activities	708,489	1,192,948
	<hr/>	<hr/>
Net increase in cash and cash equivalents	3,246,658	2,764,804
	<hr/>	<hr/>
Cash and cash equivalents - January 1	17,450,168	14,685,364
	<hr/>	<hr/>
Cash and cash equivalents - December 31	<u>\$ 20,696,826</u>	<u>\$ 17,450,168</u>



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

Years ended December 31, 2009 and 2008

	2009	2008
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 429,462	\$ (1,217,679)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	2,500,188	2,659,051
Changes in assets and liabilities		
Receivables	462,238	(503,807)
Due from other governments	(203,833)	(55,249)
Notes receivable	(598,071)	-
Loan receivable	932,560	38,665
Investment in Tri-County Single Stream Recycling	46,577	(2,659,404)
Inventories	(563,143)	-
Advance payments	39,769	(123,562)
Vouchers payable	389,481	177,068
Due to other governments	1,051,630	449,964
Other liabilities	(85,633)	9,862
Long-term due to other governments	-	2,612,827
Long-term care accrual	(270,275)	1,504,176
Total adjustments	3,701,488	4,109,591
Net cash provided by operating activities	<u>\$ 4,130,950</u>	<u>\$ 2,891,912</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 20,776,768	\$ 17,043,934
Restricted cash and investments	15,260,626	15,742,201
Less noncurrent investments	(15,340,568)	(15,335,967)
	<u>\$ 20,696,826</u>	<u>\$ 17,450,168</u>

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2009 or 2008, there were no noncash contributions of capital assets to Solid Waste or no noncash transactions relating to noncurrent investments.

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

December 31, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 6,063,159	\$ 4,447,946
Accounts receivable (net of allowances)	45,966	357,135
Due from other governmental agencies	741,034	827,900
Inventories	71,524	70,531
Advance payments - Vendors	234,838	227,880
Restricted assets:		
Cash and investments	318,391	567,234
Accrued interest	2,916	6,490
Total Current Assets	<u>7,477,828</u>	<u>6,505,116</u>
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Buildings	24,232,012	23,962,745
Improvements other than buildings	3,868,917	3,868,917
Machinery and equipment	<u>3,639,460</u>	<u>3,587,538</u>
Total Property and Equipment	31,888,231	31,567,042
Less accumulated depreciation	<u>(5,338,946)</u>	<u>(4,598,021)</u>
Total Property and Equipment - Net	<u>26,549,285</u>	<u>26,969,021</u>
Total Noncurrent Assets	<u>26,549,285</u>	<u>26,969,021</u>
Total Assets	<u>\$ 34,027,113</u>	<u>\$ 33,474,137</u>

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

December 31, 2009 and 2008

	2009	2008
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 211,195	\$ 489,395
Accrued compensation	352,885	315,921
Other accrued liabilities	193,478	224,412
Due to other governmental agencies	7,808	3,320
Unearned revenue	25,000	25,000
Compensated absences	925,803	892,778
Current maturities of long-term debt	2,446,811	2,950,090
Premium on bond issue	18,629	18,628
	<hr/>	<hr/>
Total Current Liabilities	4,181,609	4,919,544
	<hr/>	<hr/>
Compensated absences	415,370	423,098
Premium on bond issue	97,800	116,429
General obligation debt	15,822,222	18,269,037
OPEB liability	282,707	234,289
	<hr/>	<hr/>
Total Liabilities	20,799,708	23,962,397
	<hr/>	<hr/>
Net Assets:		
Invested in capital assets, net of related debt	8,280,251	4,887,130
Unrestricted	4,947,154	4,624,610
	<hr/>	<hr/>
Total Net Assets	13,227,405	9,511,740
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 34,027,113	\$ 33,474,137
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 5,394,056	\$ 4,876,990
Other governmental entities	5,835,447	5,551,746
Other county departments	707	6,579
Miscellaneous	-	506
	<hr/>	<hr/>
Total Operating Revenues	11,230,210	10,435,821
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	13,737,538	13,475,518
Materials, supplies and services	2,522,753	2,648,865
Heat, light and power	335,378	444,373
Depreciation	740,925	776,199
	<hr/>	<hr/>
Total Operating Expenses	17,336,594	17,344,955
	<hr/>	<hr/>
Operating Loss	(6,106,384)	(6,909,134)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	11,034	49,554
Interest expense	(786,677)	(898,914)
Premium on bond	18,629	18,629
Grant revenue	1,866,766	2,214,750
Gain (loss) on sale of capital assets	-	(1,279,789)
Issuance costs of long term debt	(3,987)	(9,303)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	1,105,765	94,927
	<hr/>	<hr/>
Loss Before Transfers	(5,000,619)	(6,814,207)
	<hr/>	<hr/>
Transfers in	8,716,284	8,453,116
	<hr/>	<hr/>
Increase in Net Assets	3,715,665	1,638,909
	<hr/>	<hr/>
Net Assets - January 1	9,511,740	7,872,831
	<hr/>	<hr/>
Net Assets - December 31	\$ 13,227,405	\$ 9,511,740
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**PARK VIEW HEALTH CENTER FUND**

Years ended December 31, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from customers	\$ 11,627,538	\$ 10,657,213
Cash received from county	707	6,579
Cash payments for goods and services	(3,143,781)	(4,948,276)
Cash payments to employees	(13,626,858)	(13,691,253)
	(5,142,394)	(7,975,737)
Net cash used for operating activities		
Cash flows from noncapital financing activities:		
Transfers in	8,716,284	8,453,116
Grants received	1,866,766	2,214,750
	10,583,050	10,667,866
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(321,189)	(1,995,056)
Payment of debt	(2,950,094)	(2,076,242)
Interest paid on debt	(817,611)	(920,640)
	(4,088,894)	(4,991,938)
Net cash used for capital and related financing activities		
Cash flows from investing activities:		
Investment income	14,608	109,848
	14,608	109,848
Net cash provided by investing activities		
Net increase (decrease) in cash and cash equivalents	1,366,370	(2,189,961)
Cash and cash equivalents - January 1	5,015,180	7,205,141
Cash and cash equivalents - December 31	\$ 6,381,550	\$ 5,015,180

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**PARK VIEW HEALTH CENTER FUND**

Years ended December 31, 2009 and 2008

	2009	2008
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (6,106,384)	\$ (6,918,437)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	740,925	776,199
Changes in assets and liabilities		
Receivables	311,169	(280,635)
Due from other governments	86,866	508,606
Inventories	(993)	27,624
Advance payments	(10,945)	1,967
Vouchers payable	(278,200)	(1,877,465)
Due to other governments	4,488	2,139
Other liabilities	110,680	(215,735)
Total adjustments	963,990	(1,057,300)
Net cash used for operating activities	<u>\$ (5,142,394)</u>	<u>\$ (7,975,737)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 6,063,159	\$ 4,447,946
Restricted cash and investments	318,391	567,234
	<u>\$ 6,381,550</u>	<u>\$ 5,015,180</u>

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

In 2009 and 2008, there were no non cash transactions.

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

December 31, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 2,106,638	\$ 1,980,213
Accounts receivable (net of allowances)	34,184	355,096
Interest receivable	15,984	21,980
Due from other governmental agencies	1,121,563	1,164,672
Inventories	607,907	550,292
Advance payments - Vendors	2,020	1,374
	<hr/>	<hr/>
Total Current Assets	3,888,296	4,073,627
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	11,688,351	11,323,803
	<hr/>	<hr/>
Total Property and Equipment	18,537,952	18,173,404
Less accumulated depreciation	<u>(9,651,999)</u>	<u>(9,145,947)</u>
	<hr/>	<hr/>
Total Property and Equipment - Net	8,885,953	9,027,457
	<hr/>	<hr/>
Total Noncurrent Assets	8,885,953	9,027,457
	<hr/>	<hr/>
Total Assets	<u>\$ 12,774,249</u>	<u>\$ 13,101,084</u>

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

December 31, 2009 and 2008

	2009	2008
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 149,611	\$ 181,200
Accrued compensation	246,870	262,406
Other accrued liabilities	4,375	4,449
Due to other governmental agencies	19,506	18,172
Compensated absences	296,426	311,063
Current maturities of long-term debt	21,767	17,212
	<hr/>	<hr/>
Total Current Liabilities	738,555	794,502
	<hr/>	<hr/>
Compensated absences	427,580	438,832
General obligation debt	352,370	359,137
OPEB liability	11,487	20,035
	<hr/>	<hr/>
Total Liabilities	1,529,992	1,612,506
	<hr/>	<hr/>
Net Assets:		
Invested in capital assets	8,885,953	9,027,457
Unrestricted	2,358,304	2,461,121
	<hr/>	<hr/>
Total Net Assets	11,244,257	11,488,578
	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 12,774,249</u>	<u>\$ 13,101,084</u>



**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 13,516	\$ 31,173
Other governmental entities	5,623,245	5,736,115
Other county departments	5,238,598	5,157,279
Miscellaneous	45,658	104,307
	<hr/>	<hr/>
Total Operating Revenues	10,921,017	11,028,874
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	5,315,393	5,279,702
Materials, supplies and services	4,544,281	4,123,202
Heat, light and power	123,815	150,921
Depreciation	1,014,418	992,651
	<hr/>	<hr/>
Total Operating Expenses	10,997,907	10,546,476
	<hr/>	<hr/>
Operating Income (loss)	(76,890)	482,398
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	53,253	74,810
Interest expense	(17,013)	(17,538)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	36,240	57,272
	<hr/>	<hr/>
Income (Loss) Before Transfers	(40,650)	539,670
	<hr/>	<hr/>
Transfers out	(200,000)	(200,000)
	<hr/>	<hr/>
Net Transfers	(200,000)	(200,000)
	<hr/>	<hr/>
Income (loss) before contributions and amortization	(240,650)	339,670
	<hr/>	<hr/>
Capital Contributions	(3,671)	79,719
	<hr/>	<hr/>
Increase (decrease) in Net Assets	(244,321)	419,389
	<hr/>	<hr/>
Net Assets - January 1	11,488,578	11,069,189
	<hr/>	<hr/>
Net Assets - December 31	\$ 11,244,257	\$ 11,488,578
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**HIGHWAY DEPARTMENT FUND**

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Cash flows from operating activities:		
Cash received from customers	\$ 6,046,440	\$ 5,642,355
Cash received from county	5,238,598	5,157,279
Cash payments for goods and services	(4,756,612)	(4,207,848)
Cash payments to employees	(5,365,366)	(5,249,796)
	<hr/>	<hr/>
Net cash provided by operating activities	1,163,060	1,341,990
	<hr/>	<hr/>
Cash flows from noncapital financing activities		
Transfers out	(200,000)	(200,000)
	<hr/>	<hr/>
Net cash used by noncapital financing activities	(200,000)	(200,000)
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(908,776)	(777,172)
Retirement of capital assets	-	1,955
Payment of debt	(17,212)	(14,564)
Interest paid on debt	(17,087)	(17,673)
Proceeds from sale of capital assets	32,191	1,991
Proceeds from issuance of debt	15,000	-
Capital contributions	-	79,719
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(895,884)	(725,744)
	<hr/>	<hr/>
Cash flows from investing activities:		
Investment income	59,249	75,331
	<hr/>	<hr/>
Net cash provided by investing activities	59,249	75,331
	<hr/>	<hr/>
Net increase in cash and cash equivalents	126,425	491,577
	<hr/>	<hr/>
Cash and cash equivalents - January 1	1,980,213	1,488,636
	<hr/>	<hr/>
Cash and cash equivalents - December 31	<u>\$ 2,106,638</u>	<u>\$ 1,980,213</u>

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF CASH FLOWS**  
**HIGHWAY DEPARTMENT FUND**

Years ended December 31, 2009 and 2008

	2009	2008
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ (76,890)	\$ 482,398
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,014,418	992,651
Changes in assets and liabilities		
Receivables	320,912	(216,505)
Due from other governments	43,109	12,726
Inventories	(57,615)	(34,109)
Advance payments	(646)	(1,005)
Vouchers payable	(31,589)	102,410
Due to other governments	1,334	(1,021)
Unearned revenue	-	(25,461)
Other liabilities	(49,973)	29,906
	<u>1,239,950</u>	<u>859,592</u>
Total adjustments		
	<u>\$ 1,163,060</u>	<u>\$ 1,341,990</u>
Net cash provided by operating activities		
	<u>\$ 1,163,060</u>	<u>\$ 1,341,990</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 2,106,638	\$ 1,980,213
	<u>\$ 2,106,638</u>	<u>\$ 1,980,213</u>

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

In 2009 the County was required by the State to give a capital asset to Fond Du Lac County. In 2008 the County received a contribution from the State of \$79,719.

## **INTERNAL SERVICE FUNDS**

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

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

# WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2009

(With summarized financial information for December 31, 2008)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2009	December 31, 2008
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ (48,762)	\$ 6,535,446	\$ 6,486,684	\$ 5,739,847
Receivables (net of allowances for uncollectibles):				
Accounts receivable	1,766	184,787	186,553	7,180
Accrued interest	-	60,273	60,273	66,774
Due from other governmental agencies	792	-	792	8,898
Inventories	51,706	-	51,706	20,762
Advance payments - Vendors	-	301,948	301,948	441,225
Total Current Assets	5,502	7,082,454	7,087,956	6,284,686
Noncurrent Assets:				
Insurance deposit	-	106,206	106,206	103,762
Property and Equipment:				
Machinery and equipment	5,515	-	5,515	5,515
Total Property and Equipment	5,515	-	5,515	5,515
Less accumulated depreciation	(3,309)	-	(3,309)	(2,206)
Total Property and Equipment - Net	2,206	-	2,206	3,309
Total Noncurrent Assets	2,206	106,206	108,412	107,071
Total Assets	\$ 7,708	\$ 7,188,660	\$ 7,196,368	\$ 6,391,757

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2009

(With summarized financial information for December 31, 2008)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2009	December 31, 2008
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Vouchers payable	\$ 9,552	\$ 238,788	\$ 248,340	\$ 219,473
Accrued compensation	1,734	-	1,734	3,562
Claims payable	-	2,771,316	2,771,316	2,530,428
Due to other governmental agencies	-	-	-	76
Due to other funds	-	-	-	87,000
Compensated absenses	10,103	-	10,103	7,148
Total Current Liabilities	21,389	3,010,104	3,031,493	2,847,687
Compensated absences	7,227	-	7,227	8,439
OPEB liability	8,129	-	8,129	-
Total Liabilities	36,745	3,010,104	3,046,849	2,856,126
Net Assets:				
Invested in capital assets	2,206	-	2,206	4,412
Unrestricted (deficit)	(31,243)	4,178,556	4,147,313	2,161,135
Total Net Assets	(29,037)	4,178,556	4,149,519	2,165,547
Total Liabilities and Net Assets	\$ 7,708	\$ 7,188,660	\$ 7,196,368	\$ 5,021,673

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2009	December 31, 2008
Operating Revenues:				
Charges for services provided to:				
Public	\$ 2,017	\$ -	\$ 2,017	\$ 2,352
Other governmental entities	7,746	-	7,746	8,254
Other county departments	475,224	7,908,630	8,383,854	7,932,304
<b>Total Operating Revenues</b>	<b>484,987</b>	<b>7,908,630</b>	<b>8,393,617</b>	<b>7,942,910</b>
Operating Expenses:				
Salaries, wages and benefits	100,500	40,719	141,219	119,817
Materials, supplies and services	419,477	7,337,552	7,757,029	6,767,118
Depreciation	1,103	-	1,103	1,103
<b>Total Operating Expenses</b>	<b>521,080</b>	<b>7,378,271</b>	<b>7,899,351</b>	<b>6,888,038</b>
<b>Operating Income (Loss)</b>	<b>(36,093)</b>	<b>530,359</b>	<b>494,266</b>	<b>1,054,872</b>
Non-Operating Revenues:				
Investment income	86	162,505	162,591	192,319
<b>Total Non-Operating Revenues</b>	<b>86</b>	<b>162,505</b>	<b>162,591</b>	<b>192,319</b>
<b>Income (Loss) Before Transfers</b>	<b>(36,007)</b>	<b>692,864</b>	<b>656,857</b>	<b>1,247,191</b>
Transfers in	9,500	-	9,500	71,000
Transfers out	-	-	-	(576)
<b>Net Transfers</b>	<b>9,500</b>	<b>-</b>	<b>9,500</b>	<b>70,424</b>
<b>Increase (Decrease) in Net Assets</b>	<b>(26,507)</b>	<b>692,864</b>	<b>666,357</b>	<b>1,317,615</b>
<b>Total Net Assets (Deficit) - January 1</b>	<b>(2,530)</b>	<b>3,485,692</b>	<b>3,483,162</b>	<b>2,165,547</b>
<b>Total Net Assets (Deficit) - December 31</b>	<b>\$ (29,037)</b>	<b>\$ 4,178,556</b>	<b>\$ 4,149,519</b>	<b>\$ 3,483,162</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	<b>General Services Fund</b>	<b>Self- Insurance Fund</b>	<b>Totals</b>	
			<b>December 31, 2009</b>	<b>December 31, 2008</b>
Cash flows from operating activities:				
Cash received from customers	\$ 8,710	\$ -	\$ 8,710	\$ 10,607
Cash received from county	475,224	7,738,231	8,213,455	7,939,279
Cash payments for goods and services	(448,839)	(7,070,766)	(7,519,605)	(7,027,731)
Cash payments to employees	(93,781)	(40,719)	(134,500)	(118,492)
Net cash provided by (used for) operating activities	(58,686)	626,746	568,060	803,663
Cash flows from noncapital financing activities:				
Transfers in	9,500	-	9,500	71,000
Other miscellaneous expense	-	-	-	(576)
Net cash provided by noncapital financing activities	9,500	-	9,500	70,424
Cash flows from investing activities:				
Investment income	271	169,006	169,277	201,217
Net cash provided by investing activities	271	169,006	169,277	201,217
Net increase (decrease) in cash and cash equivalents	(48,915)	795,752	746,837	1,075,304
Cash and cash equivalents - January 1	153	5,739,694	5,739,847	4,664,543
Cash and cash equivalents - December 31	\$ (48,762)	\$ 6,535,446	\$ 6,486,684	\$ 5,739,847



# WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2009  
(With summarized financial information for the year ended December 31, 2008)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2009	December 31, 2008
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (36,093)	\$ 530,359	\$ 494,266	\$ (493,595)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,103	-	1,103	1,103
Changes in assets and liabilities				
Receivables	(1,053)	(179,150)	(180,203)	(3,383)
Due from other governments	-	8,751	8,751	(17,135)
Inventories	(30,944)	-	(30,944)	(37,260)
Advance payments	1,380	135,453	136,833	305,233
Vouchers payable	202	17,192	17,394	204,245
OPEB liability	1,830	-	1,830	-
Due from / to other funds	-	-	-	20,500
Other liabilities	4,889	114,141	119,030	444,134
Total adjustments	(22,593)	96,387	73,794	917,437
Net cash provided by (used for) operating activities	\$ (58,686)	\$ 626,746	\$ 568,060	\$ 423,842

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

In 2009 and 2008, there were no noncash transactions.

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

December 31, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ (48,762)	\$ 153
Receivables (net of allowances for uncollectibles):		
Accounts receivable	1,766	1,543
Due from other governments	792	147
Inventories	51,706	20,762
Advance payments - Vendors	-	1,380
	<hr/>	<hr/>
Total Current Assets	5,502	23,985
	<hr/>	<hr/>
Noncurrent Assets:		
Property and Equipment:		
Machinery and equipment	5,515	5,515
	<hr/>	<hr/>
Total Property and Equipment	5,515	5,515
	<hr/>	<hr/>
Less accumulated depreciation	(3,309)	(2,206)
	<hr/>	<hr/>
Total Property and Equipment - Net	2,206	3,309
	<hr/>	<hr/>
Total Noncurrent Assets	2,206	3,309
	<hr/>	<hr/>
Total Assets	<u>\$ 7,708</u>	<u>\$ 27,294</u>

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

December 31, 2009 and 2008

	2009	2008
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 9,552	\$ 9,350
Accrued compensation	1,734	1,423
Compensated absences	10,103	8,986
	<hr/>	<hr/>
Total Current Liabilities	21,389	19,759
	<hr/>	<hr/>
Compensated absences	7,227	6,825
OPEB liability	8,129	3,240
	<hr/>	<hr/>
Total Liabilities	36,745	29,824
	<hr/>	<hr/>
Net Assets:		
Invested in capital assets	2,206	3,309
Unrestricted (deficit)	(31,243)	(5,839)
	<hr/>	<hr/>
Total Net Assets	(29,037)	(2,530)
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 7,708	\$ 27,294
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2009 and 2008

	2009	2008
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,017	\$ 2,352
Other governmental entities	7,746	8,254
Other county departments	475,224	480,768
	<hr/>	<hr/>
Total Operating Revenues	484,987	491,374
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	100,500	89,874
Materials, supplies and services	419,477	422,131
Depreciation	1,103	1,103
	<hr/>	<hr/>
Total Operating Expenses	521,080	513,108
	<hr/>	<hr/>
Operating Loss	(36,093)	(21,734)
	<hr/>	<hr/>
Non-Operating Revenues :		
Investment income	86	497
	<hr/>	<hr/>
Total Non-Operating Revenues	86	497
	<hr/>	<hr/>
Loss Before Transfers	(36,007)	(21,237)
	<hr/>	<hr/>
Transfers in	9,500	71,000
Transfers out	-	(576)
	<hr/>	<hr/>
Net Transfers	9,500	70,424
	<hr/>	<hr/>
Increase (decrease) in Net Assets	(26,507)	49,187
	<hr/>	<hr/>
Net Assets (Deficit) - January 1	(2,530)	(51,717)
	<hr/>	<hr/>
Net Assets (Deficit) - December 31	<u>\$ (29,037)</u>	<u>\$ (2,530)</u>

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

Years ended December 31, 2009 and 2008

	<b>2009</b>	<b>2008</b>
Cash flows from operating activities:		
Cash received from customers	\$ 8,710	\$ 10,607
Cash received from county	475,224	480,768
Cash payments for goods and services	(448,839)	(473,481)
Cash payments to employees	(93,781)	(88,549)
	<u>          </u>	<u>          </u>
Net cash used for operating activities	(58,686)	(70,655)
	<u>          </u>	<u>          </u>
Cash flows from noncapital financing activities		
Transfers in	9,500	71,000
Transfers out	-	(576)
	<u>          </u>	<u>          </u>
Net cash provided by noncapital financing activities	9,500	70,424
	<u>          </u>	<u>          </u>
Cash flows from investing activities:		
Investment income	271	312
	<u>          </u>	<u>          </u>
Net cash provided by investing activities	271	312
	<u>          </u>	<u>          </u>
Net increase (decrease ) in cash and cash equivalents	(48,915)	81
Cash and cash equivalents - January 1	153	72
	<u>          </u>	<u>          </u>
Cash and cash equivalents - December 31	<u>\$ (48,762)</u>	<u>\$ 153</u>

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

Years ended December 31, 2009 and 2008

	2009	2008
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (36,093)	\$ (21,734)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	1,103	1,103
Changes in assets and liabilities		
Receivables	(1,053)	1
Inventories	(30,944)	30,959
Advance payments	1,380	(20)
Vouchers payable	202	4,711
OPEB liability	1,830	3,240
Due from / to other funds	-	(87,000)
Other liabilities	4,889	(1,915)
	<u>(22,593)</u>	<u>(48,921)</u>
Total adjustments		
	<u>(22,593)</u>	<u>(48,921)</u>
Net cash used for operating activities	<u>\$ (58,686)</u>	<u>\$ (70,655)</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2009 and 2008, there were no noncash transactions.

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

December 31, 2009 and 2008

	2009	2008
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 6,535,446	\$ 5,739,694
Receivables (net of allowances for uncollectibles):		
Accounts receivable	184,787	5,637
Accrued interest	60,273	66,774
Due from other governments	-	8,751
Advance payments - Vendors	301,948	439,845
	7,082,454	6,260,701
Noncurrent Assets:		
Insurance deposit	106,206	103,762
	106,206	103,762
Total Assets	\$ 7,188,660	\$ 6,364,463
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 238,788	\$ 221,596
Claims payable	2,771,316	2,657,175
	3,010,104	2,878,771
Net Assets:		
Unrestricted	4,178,556	3,485,692
	4,178,556	3,485,692
Total Liabilities and Net Assets	\$ 7,188,660	\$ 6,364,463

**WINNEBAGO COUNTY, WISCONSIN**

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

Years ended December 31, 2009 and 2008

	2009	2008
Operating Revenues:		
Charges for services provided to:		
Other county departments	\$ 7,908,630	\$ 7,451,536
	<u>7,908,630</u>	<u>7,451,536</u>
Total Operating Revenues		
	<u>7,908,630</u>	<u>7,451,536</u>
Operating Expenses:		
Salaries, wages and benefits	40,719	29,943
Materials, supplies and services	7,337,552	6,344,987
	<u>7,378,271</u>	<u>6,374,930</u>
Total Operating Expenses		
	<u>7,378,271</u>	<u>6,374,930</u>
Operating Income	<u>530,359</u>	<u>1,076,606</u>
Non-Operating Revenues:		
Investment income	162,505	191,822
	<u>162,505</u>	<u>191,822</u>
Total Non-Operating Revenues		
	<u>162,505</u>	<u>191,822</u>
Increase in Net Assets	692,864	1,268,428
Net Assets - January 1	3,485,692	2,217,264
	<u>3,485,692</u>	<u>2,217,264</u>
Net Assets - December 31	<u>\$ 4,178,556</u>	<u>\$ 3,485,692</u>



# WINNEBAGO COUNTY, WISCONSIN

## COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

Years ended December 31, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from county	\$ 7,738,231	\$ 7,458,511
Cash payments for goods and services	(7,070,766)	(6,554,250)
Cash payments to employees	(40,719)	(29,943)
Net cash provided by operating activities	626,746	874,318
Cash flows from investing activities:		
Investment income	169,006	200,905
Net cash provided by investing activities	169,006	200,905
Net increase in cash and cash equivalents	795,752	1,075,223
Cash and cash equivalents - January 1	5,739,694	4,664,471
Cash and cash equivalents - December 31	\$ 6,535,446	\$ 5,739,694
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 530,359	\$ 1,076,606
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Receivables	(179,150)	(1,409)
Due from other governments	8,751	8,384
Advance payments	135,453	(342,696)
Vouchers payable	17,192	6,686
Other liabilities	114,141	126,747
Total adjustments	96,387	(202,288)
Net cash provided by operating activities	\$ 626,746	\$ 874,318

## AGENCY FUNDS

Agency Funds are used to account for assets held by the County as an agent. Agency Funds are funds received by the County on behalf of various individuals and governmental agencies.

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

**WINNEBAGO COUNTY, WISCONSIN**

**COMBINING BALANCE SHEET-  
ALL AGENCY FUNDS**

December 31, 2009  
(With summarized financial information for December 31, 2008)

	Litigant's Deposit Funds	Patient's Funds	Burial Trust Fund	Other Trust Funds	Meg Unit	Totals	
						December 31, 2009	December 31, 2008
<b>ASSETS</b>							
Cash and investments	\$ 828,124	\$ 108,337	\$ 14,364	\$ 160,270	\$ 202,647	\$ 1,313,742	\$ 1,621,904
Accounts receivable	-	-	-	-	2,618	2,618	5,023
Accrued grants and aid	-	-	-	-	-	-	5,427
Deferred charges	-	-	-	-	4,860	4,860	-
Total Assets	<u>\$ 828,124</u>	<u>\$ 108,337</u>	<u>\$ 14,364</u>	<u>\$ 160,270</u>	<u>\$ 210,125</u>	<u>\$ 1,321,220</u>	<u>\$ 1,632,354</u>
<b>LIABILITIES</b>							
Liabilities:							
Other accrued liabilities	\$ 828,124	\$ 108,337	\$ 14,364	\$ 160,270	\$ 210,125	\$ 1,321,220	\$ 1,632,354
Total Liabilities	<u>\$ 828,124</u>	<u>\$ 108,337</u>	<u>\$ 14,364</u>	<u>\$ 160,270</u>	<u>\$ 210,125</u>	<u>\$ 1,321,220</u>	<u>\$ 1,632,354</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b><u>LITIGANT'S DEPOSIT FUNDS</u></b>				
Assets:				
Cash and investments	\$ 981,432	\$ 9,856,688	\$ 10,009,996	\$ 828,124
Total Assets	<u>\$ 981,432</u>	<u>\$ 9,856,688</u>	<u>\$ 10,009,996</u>	<u>\$ 828,124</u>
Liabilities:				
Other accrued liabilities	\$ 981,432	\$ 9,856,688	\$ 10,009,996	\$ 828,124
Total Liabilities	<u>\$ 981,432</u>	<u>\$ 9,856,688</u>	<u>\$ 10,009,996</u>	<u>\$ 828,124</u>
<b><u>PATIENT'S FUNDS</u></b>				
Assets:				
Cash and investments	\$ 62,578	\$ 801,771	\$ 756,012	\$ 108,337
Total Assets	<u>\$ 62,578</u>	<u>\$ 801,771</u>	<u>\$ 756,012</u>	<u>\$ 108,337</u>
Liabilities:				
Other accrued liabilities	\$ 62,578	\$ 801,771	\$ 756,012	\$ 108,337
Total Liabilities	<u>\$ 62,578</u>	<u>\$ 801,771</u>	<u>\$ 756,012</u>	<u>\$ 108,337</u>
<b><u>BURIAL TRUST FUND</u></b>				
Assets:				
Cash and investments	\$ 14,364	\$ -	\$ -	\$ 14,364
Total Assets	<u>\$ 14,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,364</u>
Liabilities:				
Other accrued liabilities	\$ 14,364	\$ -	\$ -	\$ 14,364
Total Liabilities	<u>\$ 14,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,364</u>
<b><u>OTHER TRUST FUNDS</u></b>				
Continued				
Assets:				
Cash and investments	\$ 129,002	\$ 35,165	\$ 3,897	\$ 160,270
Total Assets	<u>\$ 129,002</u>	<u>\$ 35,165</u>	<u>\$ 3,897</u>	<u>\$ 160,270</u>
Liabilities:				
Other accrued liabilities	\$ 129,002	\$ 35,165	\$ 3,897	\$ 160,270

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2009

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
Total Liabilities	\$ 129,002	\$ 35,165	\$ 3,897	\$ 160,270
<b><u>MEG UNIT</u></b>				
Assets:				
Cash and investments	\$ 434,528	\$ 835,565	\$ 1,067,446	\$ 202,647
Accounts receivable	5,023	2,618	5,023	2,618
Accrued grants and aids	5,427	71,103	76,530	-
Deferred charges	-	4,860	-	4,860
Total Assets	\$ 444,978	\$ 914,146	\$ 1,148,999	\$ 210,125
Liabilities:				
Other accrued liabilities	\$ 444,978	\$ 914,146	\$ 1,148,999	\$ 210,125
Total Liabilities	\$ 444,978	\$ 914,146	\$ 1,148,999	\$ 210,125
<b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and investments	\$ 1,621,904	\$ 11,529,189	\$ 11,837,351	\$ 1,313,742
Accounts receivable	5,023	2,618	5,023	2,618
Accrued grants and aids	5,427	71,103	76,530	-
Deferred charges	-	4,860	-	4,860
Total Assets	\$ 1,632,354	\$ 11,607,770	\$ 11,918,904	\$ 1,321,220
Liabilities:				
Other accrued liabilities	\$ 1,632,354	\$ 11,607,770	\$ 11,918,904	\$ 1,321,220
Total Liabilities	\$ 1,632,354	\$ 11,607,770	\$ 11,918,904	\$ 1,321,220

(concluded)

## **CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**

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

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2009 and 2008

	2009	2008
<u>General Capital Assets:</u>		
Land	\$ 2,957,902	\$ 2,898,782
Buildings	75,263,243	67,887,089
Improvements other than buildings	9,434,418	9,287,171
Machinery and equipment	24,313,211	23,276,428
Infrastructure	71,882,514	71,735,433
Construction in progress	8,039,708	7,220,419
	191,890,996	182,305,322
Less accumulated depreciation	(45,374,453)	(40,894,035)
Total General Capital Assets - Net	\$ 146,516,543	\$ 141,411,287
 <u>Investment in General Capital Assets From:</u>		
General revenues	\$ 146,343,249	\$ 141,207,927
Special revenues	173,294	203,360
	\$ 146,516,543	\$ 141,411,287
Assets	\$ 146,516,543	\$ 141,411,287

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2009

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	\$ -	\$ -	\$ -	\$ 72,077	\$ -	\$ 72,077	\$ -
County Clerk	-	-	-	44,439	-	31,779	12,660
County Treasurer	-	-	-	5,062	-	4,767	295
Human Resources	-	-	-	5,141	-	4,841	300
Finance	-	-	-	5,515	-	3,309	2,206
Information Systems	-	-	-	6,538,639	-	3,923,182	2,615,457
Facilities Management	2,097,534	51,489,282	1,964,735	1,054,153	-	12,202,312	44,403,392
<b>Total General Government</b>	<b>2,097,534</b>	<b>51,489,282</b>	<b>1,964,735</b>	<b>7,725,026</b>	<b>-</b>	<b>16,242,267</b>	<b>47,034,310</b>
Public Safety:							
District Attorney	-	-	-	75,826	-	62,519	13,307
Emergency Management	-	-	-	1,138,702	-	744,821	393,881
Sheriff / Jail	-	11,584	9,195	9,788,651	-	5,093,397	4,716,033
Courts	-	-	-	185,998	-	129,558	56,440
<b>Total Public Safety</b>	<b>-</b>	<b>11,584</b>	<b>9,195</b>	<b>11,189,177</b>	<b>-</b>	<b>6,030,295</b>	<b>5,179,661</b>
Health and Human Services:							
Child Support	-	-	-	69,508	-	46,032	23,476
Public Health	-	-	-	40,028	-	20,400	19,628
Human Services	-	-	186,794	395,088	-	381,908	199,974
<b>Total Health and Human Services</b>	<b>-</b>	<b>-</b>	<b>186,794</b>	<b>504,624</b>	<b>-</b>	<b>448,340</b>	<b>243,078</b>
Culture, Education and Recreation:							



**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2009

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
U.W. - Fox Valley	196,210	17,273,352	167,134	53,042	-	6,956,040	10,733,698
University Extension	-	-	-	89,810	-	59,745	30,065
Parks	594,141	6,269,459	7,042,749	1,702,790	-	7,162,481	8,446,658
Ice Arena	70,017	219,566	63,811	45,750	-	267,120	132,024
<b>Total Culture, Education and Recreation</b>	<b>860,368</b>	<b>23,762,377</b>	<b>7,273,694</b>	<b>1,891,392</b>	<b>-</b>	<b>14,445,386</b>	<b>19,342,445</b>
Conservation and Development:							
Register of Deeds	-	-	-	394,041	-	355,307	38,734
Land & Water Conservation	-	-	-	187,255	-	157,097	30,158
Planning / Zoning	-	-	-	2,421,696	-	2,098,989	322,707
<b>Total Conservation and Development:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,002,992</b>	<b>-</b>	<b>2,611,393</b>	<b>391,599</b>
Infrastructure							
Highway Systems	-	-	-	-	71,882,514	5,596,772	66,285,742
<b>Allocated to Functions</b>	<b>\$ 2,957,902</b>	<b>\$ 75,263,243</b>	<b>\$ 9,434,418</b>	<b>\$ 24,313,211</b>	<b>\$ 71,882,514</b>	<b>\$ 45,374,453</b>	<b>\$ 138,476,835</b>
Construction in Progress							8,039,708
<b>Total General Capital Assets - Net</b>							<b>\$ 146,516,543</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2009

	<b>General Capital Assets January 1, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2009</b>
General Government:				
County Board	\$ 72,077	\$ -	\$ -	\$ 72,077
County Clerk	44,439	-	-	44,439
County Treasurer	5,062	-	-	5,062
Human Resources	5,141	-	-	5,141
Finance	5,515	-	-	5,515
Information Systems	5,913,540	625,099	-	6,538,639
Facilities Management	55,182,783	1,435,901	12,980	56,605,704
<b>Total General Government</b>	<b>61,228,557</b>	<b>2,061,000</b>	<b>12,980</b>	<b>63,276,577</b>
Public Safety:				
District Attorney	46,667	29,159	-	75,826
Coroner	19,893	-	19,893	-
Emergency Management	1,141,394	17,893	20,585	1,138,702
Sheriff / Jail	9,576,614	242,155	9,339	9,809,430
Courts	170,998	15,000	-	185,998
<b>Total Public Safety</b>	<b>10,955,566</b>	<b>304,207</b>	<b>49,817</b>	<b>11,209,956</b>
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	40,028	-	-	40,028
Human Services	584,437	29,677	32,232	581,882
<b>Total Health and Human Services</b>	<b>693,973</b>	<b>29,677</b>	<b>32,232</b>	<b>691,418</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2009

	<b>General Capital Assets January 1, 2009</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2009</b>
Culture, Education and Recreation:				
U.W. - Fox Valley	11,513,585	6,176,153	-	17,689,738
University Extension	110,609	-	20,799	89,810
Parks	15,445,044	164,095	-	15,609,139
Ice Arena	399,144	-	-	399,144
Total Culture, Education and Recreation	27,468,382	6,340,248	20,799	33,787,831
Conservation and Development:				
Register of Deeds	394,041	-	-	394,041
Soil Conservation	187,255	-	-	187,255
Planning / Zoning	2,421,696	-	-	2,421,696
Total Conservation and Development	3,002,992	-	-	3,002,992
Total General Capital Assets Allocated to Functions	103,349,470	8,735,132	115,828	111,968,774
Infrastructure	71,735,433	163,703	16,622	71,882,514
Construction in Progress	7,220,419	819,289	-	8,039,708
Total General Capital Assets	182,305,322	9,718,124	132,450	191,890,996
Accumulated Depreciation	(40,894,035)	(4,542,325)	(61,907)	(45,374,453)
Total General Capital Assets - Net	\$ 141,411,287	\$ 5,175,799	\$ 70,543	\$ 146,516,543