

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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Cash and investments	\$ 18,057,830	\$ 13,327,906
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	7,775,807	7,412,385
Property taxes levied for ensuing year's budget	68,590,592	67,799,633
Taxes levied for other governments	1,975,580	2,013,845
Accounts receivable	105,032	122,869
Loans receivable	-	148,713
Accrued interest	183,356	229,475
Due from other governmental agencies	1,123,869	1,161,289
Due from other funds	10,000	1,696,766
Inventories	548	423
Advance payments - Vendors	78,076	37,805
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Total Current Assets	97,900,690	93,951,109
Loans receivable	2,939,612	1,577,069
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Total Assets	<u>\$ 100,840,302</u>	<u>\$ 95,528,178</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 816,121	\$ 538,085
Accrued compensation	1,453,190	1,376,458
Due to other governmental agencies	2,416,220	2,352,600
Deferred property tax revenue	70,289,533	69,406,715
Other deferred revenue	592,379	322,617
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Total Liabilities	<u>75,567,443</u>	<u>73,996,475</u>

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2010 and 2009

	2010	2009
Fund Balance:		
Reserved for:		
Delinquent property taxes	4,954,309	4,642,530
Inventories	548	423
Advance payments	78,076	37,805
Capital outlay	110,216	114,373
Loans receivable	2,290,794	2,246,609
Public Safety	367,325	330,365
Scholarship Program	37,037	34,608
Prior years commitments	460,221	335,816
Unreserved:		
Designated for prior years appropriations	127,230	124,751
Designated for special projects	2,071,991	2,237,892
Undesignated	14,775,112	11,426,531
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Total Fund Balance	25,272,859	21,531,703
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Total Liabilities and Fund Balance	\$ 100,840,302	\$ 95,528,178
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WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 67,790,623	\$ 67,790,623	\$ 67,719,923	\$ (70,700)	\$ 65,670,441
Sales and Use Taxes	300,900	300,900	254,841	(46,059)	254,136
Interest on Taxes	875,000	875,000	1,247,972	372,972	1,013,284
Total Taxes	68,966,523	68,966,523	69,222,736	256,213	66,937,861
Intergovernmental:					
State Shared Taxes	4,120,000	4,120,000	4,082,226	(37,774)	4,329,383
Indirect Cost Reimbursement	104,000	104,000	52,564	(51,436)	109,214
County Clerk	-	-	-	-	600
County Road Maintenance	2,351,003	2,351,003	2,354,935	3,932	2,455,404
Child Support	1,234,693	1,282,798	1,169,117	(113,681)	1,082,163
Public Health	898,047	1,248,440	1,204,947	(43,493)	1,014,912
Veterans Service	13,000	13,000	13,000	-	13,050
Scholarship Program	9,000	9,000	9,000	-	9,000
University Extension	15,000	15,000	8,829	(6,171)	29,520
Parks	88,500	88,500	35,032	(53,468)	188,536
Land Records	300	300	300	-	300
Land & Water Conservation	439,500	730,883	285,747	(445,136)	415,697
Zoning	8,300	8,300	9,379	1,079	6,100
District Attorney	70,000	120,082	113,393	(6,689)	87,625
Emergency Management	131,854	315,750	248,471	(67,279)	176,043
Sheriff	184,910	307,352	246,717	(60,635)	243,211
Jail Assessment	24,000	24,000	12,287	(11,713)	19,764
Court System	698,405	708,931	722,949	14,018	695,503
Economic Development	-	88,600	88,600	-	88,600
Total Intergovernmental	10,390,512	11,535,939	10,657,493	(878,446)	10,964,625

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Licenses and Permits:					
County Clerk	\$ 57,950	\$ 57,950	\$ 54,075	\$ (3,875)	\$ 55,221
Land & Water Conservation	27,300	27,300	29,795	2,495	8,295
Planning	144,365	144,365	152,425	8,060	167,922
District Attorney	7,000	7,000	11,765	4,765	12,613
Court System	31,000	31,000	29,860	(1,140)	30,110
Total Licenses and Permits	267,615	267,615	277,920	10,305	274,161
Fines, Forfeitures and Penalties:					
County Treasurer	12,000	12,000	3,320	(8,680)	9,714
Parks	100,000	100,000	105,599	5,599	115,703
Zoning	2,000	2,000	2,494	494	3,858
District Attorney	10,000	10,000	4,370	(5,630)	8,170
Sheriff	14,510	14,510	5,395	(9,115)	8,425
Jail Improvements	175,000	175,000	174,559	(441)	183,316
Court System	495,000	495,000	464,152	(30,848)	480,399
Total Fines, Forfeitures and Penalties	808,510	808,510	759,889	(48,621)	809,585
Charges for Services Provided to Public:					
County Clerk	1,000	1,000	818	(182)	825
County Treasurer	11,600	11,600	60,935	49,335	20,337
Corporation Counsel	4,250	4,250	2,289	(1,961)	5,964
Human Resources	100	100	116	16	172
Finance	300	300	-	(300)	725
Information Systems	-	-	17	17	-
Unclassified	100	100	276	176	105
Child Support	45,500	45,500	34,167	(11,333)	40,870
Public Health	218,651	218,651	205,081	(13,570)	231,826

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WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service	\$ 750	\$ 750	\$ 2,845	\$ 2,095	\$ 1,142
Scholarship Program	150	150	70	(80)	60
University Extension	23,500	23,500	26,169	2,669	12,616
Parks	201,600	243,383	269,931	26,548	259,980
Register of Deeds	695,000	783,755	717,500	(66,255)	627,469
Land Records	196,000	196,000	217,095	21,095	186,815
Land & Water Conservation	28,025	28,025	11,712	(16,313)	12,638
Planning	131,040	131,040	127,000	(4,040)	116,295
Tax Lister	1,000	1,000	655	(345)	1,184
District Attorney	15,000	65,000	40,442	(24,558)	28,428
Coroner	96,000	116,681	116,556	(125)	101,204
Sheriff	1,654,209	1,790,209	1,395,432	(394,777)	1,501,666
Court System	913,900	913,900	788,436	(125,464)	850,968
Economic Development	-	-	-	-	3,210
Total Charges for Services Provided to Public	4,237,675	4,574,894	4,017,542	(557,352)	4,004,499
Charges for Services Provided to Other Governmental Entities:					
County Clerk	473,587	75,000	44,787	(30,213)	38,927
Information Systems	59,646	59,646	54,287	(5,359)	51,185
Facilities	4,000	4,000	4,013	13	-
County Road Maintenance	-	-	-	-	22,431
Parks	4,464	4,464	7,530	3,066	224
Land Records	-	-	-	-	70,550
Land & Water Conservation	-	-	-	-	25

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WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Sheriff	\$ 909,779	\$ 909,779	\$ 768,164	\$ (141,615)	\$ 973,167
Court System	20,000	20,000	10,568	(9,432)	19,448
Total Charges for Services Provided to Other Governmental Entities	1,471,476	1,072,889	889,349	(183,540)	1,175,957
Charges for Services Provided to Other County Departments:					
County Executive	8,000	8,000	7,200	(800)	7,500
County Clerk	1,000	1,000	-	(1,000)	(1)
County Treasurer	4,200	4,200	4,200	-	3,708
Corporation Counsel	13,600	13,600	13,596	(4)	13,208
Human Resources	23,000	23,000	23,004	4	17,004
Finance	37,400	37,400	37,404	4	32,028
Information Systems	15,000	15,000	15,000	-	10,752
County Road Maintenance	38,000	38,000	14,686	(23,314)	29,546
Public Health	25,628	25,628	33,468	7,840	36,357
University Extension	4,500	4,500	4,533	33	3,998
Register of Deeds	100	100	1,603	1,503	222
Land Records	-	-	501	501	50
Land & Water Conservation	16,650	16,650	14,718	(1,932)	16,739
Planning	700	700	283	(417)	695
Coroner	-	-	125	125	-
District Attorney	-	-	-	-	570
Sheriff	-	3,500	3,500	-	-
Court System	-	-	5,000	5,000	5,000
Total Charges for Services Provided to Other County Departments	187,778	191,278	178,821	(12,457)	177,376
Investment Income: Investments	888,900	898,900	717,680	(181,220)	1,021,663

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WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 57,825	\$ 57,825	\$ 65,661	\$ 7,836	\$ 67,204
Sale of Property, Equipment and Materials	51,960	51,960	142,023	90,063	53,464
Insurance Recoveries	7,000	7,000	10,620	3,620	16,875
Unclassified	204,996	258,414	214,900	(43,514)	220,541
Total Miscellaneous	321,781	375,199	433,204	58,005	358,084
Total Revenues	87,540,770	88,691,747	87,154,634	(1,537,113)	85,723,811
Other Financing Sources:					
Transfers in	381,958	431,832	356,958	(74,874)	313,660
Total Revenues and Other Financing Sources	\$ 87,922,728	\$ 89,123,579	\$ 87,511,592	\$ (1,611,987)	\$ 86,037,471

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, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 179,185	\$ 179,185	\$ 155,931	\$ 23,254	\$ 170,798
Travel and Meetings	72,354	72,354	50,208	22,146	58,395
Capital Outlay	-	6,000	-	6,000	-
Other Operating Expenditures	58,492	110,092	58,577	51,515	46,791
Total Expenditures	310,031	367,631	264,716	102,915	275,984
Corporation Counsel					
Salaries, Wages and Benefits	405,519	408,003	407,984	19	396,802
Travel and Meetings	1,545	1,927	1,927	-	1,479
Other Operating Expenditures	77,747	116,177	116,172	5	94,770
Total Expenditures	484,811	526,107	526,083	24	493,051
County Executive					
Salaries, Wages and Benefits	215,798	215,798	213,585	2,213	204,452
Travel and Meetings	2,715	3,115	3,029	86	2,224
Other Operating Expenditures	3,050	3,570	3,570	-	3,508
Total Expenditures	221,563	222,483	220,184	2,299	210,184
County Clerk					
Salaries, Wages and Benefits	248,826	248,826	244,214	4,612	230,051
Travel and Meetings	1,445	1,445	1,414	31	1,351
Capital Outlay	411,100	-	-	-	-
Other Operating Expenditures	193,837	197,407	192,844	4,563	98,339
Total Expenditures	855,208	447,678	438,472	9,206	329,741

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WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Human Resources					
Salaries, Wages and Benefits	\$ 560,952	\$ 560,952	\$ 555,662	\$ 5,290	\$ 541,664
Travel and Meetings	3,097	3,311	1,208	2,103	499
Other Operating Expenditures	105,668	113,882	113,882	-	95,331
Total Expenditures	669,717	678,145	670,752	7,393	637,494
County Treasurer					
Salaries, Wages and Benefits	308,120	308,120	277,165	30,955	292,190
Travel and Meetings	1,381	1,415	1,415	-	1,217
Other Operating Expenditures	117,351	122,317	109,994	12,323	86,947
Total Expenditures	426,852	431,852	388,574	43,278	380,354
Finance					
Salaries, Wages and Benefits	660,550	660,550	611,097	49,453	631,077
Travel and Meetings	2,408	2,408	2,180	228	2,984
Other Operating Expenditures	129,894	143,494	125,312	18,182	116,591
Total Expenditures	792,852	806,452	738,589	67,863	750,652
Information Systems					
Salaries, Wages and Benefits	1,425,322	1,425,322	1,356,036	69,286	1,400,291
Travel and Meetings	19,450	19,450	5,757	13,693	12,669
Capital Outlay	25,000	104,542	102,424	2,118	99,100
Other Operating Expenditures	810,291	740,388	662,447	77,941	462,785
Total Expenditures	2,280,063	2,289,702	2,126,664	163,038	1,974,845

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Facilities Management					
Salaries, Wages and Benefits	\$ 2,315,136	\$ 2,390,010	\$ 2,346,203	\$ 43,807	\$ 2,164,666
Travel and Meetings	2,000	2,000	226	1,774	43
Capital Outlay	201,500	219,238	107,742	111,496	262,312
Other Operating Expenditures	2,131,880	2,138,157	1,965,025	173,132	1,792,547
Total Expenditures	4,650,516	4,749,405	4,419,196	330,209	4,219,568
Miscellaneous					
Other Operating Expenditures	3,160,421	2,952,175	2,716,414	235,761	2,488,543
Total Expenditures	3,160,421	2,952,175	2,716,414	235,761	2,488,543
Total General Government	13,852,034	13,471,630	12,509,644	961,986	11,760,416
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	16,461,483	16,570,197	16,212,059	358,138	15,878,409
Travel and Meetings	71,128	208,628	77,433	131,195	77,871
Capital Outlay	428,167	431,667	428,986	2,681	205,880
Other Operating Expenditures	3,075,569	3,283,082	3,082,776	200,306	3,178,625
Total Expenditures	20,036,347	20,493,574	19,801,254	692,320	19,340,785
Jail Improvements					
Capital Outlay	-	-	-	-	36,275
Other Operating Expenditures	199,000	201,748	149,886	51,862	175,219
Total Expenditures	199,000	201,748	149,886	51,862	211,494

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Emergency Management					
Salaries, Wages and Benefits	\$ 174,951	\$ 174,951	\$ 170,275	\$ 4,676	\$ 173,332
Travel and Meetings	6,405	6,405	3,770	2,635	3,410
Capital Outlay	46,980	55,980	50,859	5,121	17,893
Other Operating Expenditures	105,247	280,501	193,087	87,414	127,715
Total Expenditures	333,583	517,837	417,991	99,846	322,350
Courts					
Salaries, Wages and Benefits	3,269,485	3,273,961	3,167,889	106,072	3,103,247
Travel and Meetings	10,936	10,936	9,357	1,579	12,251
Capital Outlay	15,000	15,000	14,999	1	15,000
Other Operating Expenditures	1,041,536	1,048,516	863,641	184,875	888,611
Total Expenditures	4,336,957	4,348,413	4,055,886	292,527	4,019,109
Coroner					
Salaries, Wages and Benefits	182,112	182,755	182,755	-	178,384
Travel and Meetings	14,300	17,722	17,722	-	15,349
Other Operating Expenditures	141,418	162,628	162,628	-	131,949
Total Expenditures	337,830	363,105	363,105	-	325,682
District Attorney					
Salaries, Wages and Benefits	986,931	1,008,195	963,562	44,633	937,993
Travel and Meetings	5,500	5,500	5,181	319	6,430
Capital Outlay	18,919	18,919	16,753	2,166	
Other Operating Expenditures	265,569	343,396	300,455	42,941	221,950
Total Expenditures	1,276,919	1,376,010	1,285,951	90,059	1,166,373
Total Public Safety	26,520,636	27,300,687	26,074,073	1,226,614	25,385,793

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WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Public Works:					
County Road Maintenance					
Other Operating Expenditures	\$ 2,948,943	\$ 3,015,858	\$ 2,853,538	\$ 162,320	\$ 2,756,922
Total Expenditures	2,948,943	3,015,858	2,853,538	162,320	2,756,922
Underground Storage Tanks					
Other Operating Expenditures	3,000	3,000	400	2,600	-
Total Expenditures	3,000	3,000	400	2,600	-
Total Public Works	2,951,943	3,018,858	2,853,938	164,920	2,756,922
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	1,886,259	1,995,801	1,876,087	119,714	1,848,885
Travel and Meetings	44,265	65,116	50,663	14,453	45,750
Other Operating Expenditures	152,628	375,942	368,621	7,321	213,220
Total Expenditures	2,083,152	2,436,859	2,295,371	141,488	2,107,855
Veterans Service					
Salaries, Wages and Benefits	279,552	279,552	276,483	3,069	250,514
Travel and Meetings	10,930	10,930	8,089	2,841	5,352
Other Operating Expenditures	90,380	92,113	71,616	20,497	76,656
Total Expenditures	380,862	382,595	356,188	26,407	332,522

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Child Support					
Salaries, Wages and Benefits	\$ 1,169,856	\$ 1,169,856	\$ 1,116,505	\$ 53,351	\$ 1,144,642
Travel and Meetings	1,747	2,967	2,929	38	500
Other Operating Expenditures	92,904	139,789	136,033	3,756	95,250
Total Expenditures	<u>1,264,507</u>	<u>1,312,612</u>	<u>1,255,467</u>	<u>57,145</u>	<u>1,240,392</u>
Total Health and Human Services	<u>3,728,521</u>	<u>4,132,066</u>	<u>3,907,026</u>	<u>225,040</u>	<u>3,680,769</u>
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	778,701	778,701	727,243	51,458	732,407
Travel and Meetings	2,478	3,478	3,302	176	682
Capital Outlay	215,000	423,420	305,753	117,667	138,917
Other Operating Expenditures	665,660	706,443	664,372	42,071	693,994
Total Expenditures	<u>1,661,839</u>	<u>1,912,042</u>	<u>1,700,670</u>	<u>211,372</u>	<u>1,566,000</u>
Scholarship Program					
Other Operating Expenditures	<u>9,000</u>	<u>9,000</u>	<u>7,000</u>	<u>2,000</u>	<u>6,500</u>
Total Expenditures	<u>9,000</u>	<u>9,000</u>	<u>7,000</u>	<u>2,000</u>	<u>6,500</u>
U.W. - Fox Valley					
Capital Outlay	101,040	202,938	202,938	-	27,198
Other Operating Expenditures	206,608	219,775	142,541	77,234	203,265
Total Expenditures	<u>307,648</u>	<u>422,713</u>	<u>345,479</u>	<u>77,234</u>	<u>230,463</u>

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
University Extension					
Salaries, Wages and Benefits	\$ 324,776	\$ 324,776	\$ 299,629	\$ 25,147	\$ 291,054
Travel and Meetings	10,960	10,960	8,380	2,580	11,209
Other Operating Expenditures	194,679	200,179	198,208	1,971	185,936
Total Expenditures	530,415	535,915	506,217	29,698	488,199
Total Culture, Education and Recreation	2,508,902	2,879,670	2,559,366	320,304	2,291,162
Conservation and Development:					
Economic Development					
Travel and Meetings	-	400	-	400	51
Other Operating Expenditures	-	107,851	107,851	-	107,409
Total Expenditures	-	108,251	107,851	400	107,460
Planning					
Salaries, Wages and Benefits	1,087,724	1,087,724	1,056,785	30,939	1,105,210
Travel and Meetings	4,870	4,870	3,336	1,534	3,368
Other Operating Expenditures	110,800	110,800	66,491	44,309	69,048
Total Expenditures	1,203,394	1,203,394	1,126,612	76,782	1,177,626
Land Records					
Travel and Meetings	300	300	70	230	225
Capital Outlay	35,000	35,000	31,737	3,263	-
Other Operating Expenditures	188,290	235,090	166,568	68,522	268,211
Total Expenditures	223,590	270,390	198,375	72,015	268,436

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Land & Water Conservation					
Salaries, Wages and Benefits	\$ 568,261	\$ 568,261	\$ 510,159	\$ 58,102	\$ 535,225
Travel and Meetings	3,800	3,800	2,843	957	3,307
Capital Outlay	-	21,900	21,840	60	-
Other Operating Expenditures	406,431	756,431	140,308	616,123	321,468
Total Expenditures	978,492	1,350,392	675,150	675,242	860,000
Register of Deeds					
Salaries, Wages and Benefits	494,565	494,565	445,478	49,087	495,632
Travel and Meetings	2,755	2,755	2,190	565	2,195
Other Operating Expenditures	40,866	129,621	128,321	1,300	37,283
Total Expenditures	538,186	626,941	575,989	50,952	535,110
Total Conservation and Development	2,943,662	3,559,368	2,683,977	875,391	2,948,632
Total Expenditures	52,505,698	54,362,279	50,588,024	3,774,255	48,823,694
Other Financing Uses:					
Transfers Out	35,594,008	35,582,408	33,182,412	2,399,996	36,031,238
Total Other Financing Uses	35,594,008	35,582,408	33,182,412	2,399,996	36,031,238
Total Expenditures and Other Financing Uses	\$ 88,099,706	\$ 89,944,687	\$ 83,770,436	\$ 6,174,251	\$ 84,854,932

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, 2010 and 2009

<u>ASSETS</u>	2010	2009
Current Assets:		
Cash and investments	\$ 5,512,140	\$ 4,571,118
Accounts receivable (net of allowances)	149,456	242,145
Due from other governmental agencies	1,785,956	597,257
Advance payments - Vendors	95,973	377,652
Total Assets	<u>\$ 7,543,525</u>	<u>\$ 5,788,172</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 1,693,050	\$ 3,802,107
Accrued compensation	292,889	282,982
Other accrued liabilities	484	(275)
Due to other governmental agencies	5,072,215	971,529
Due to other funds	10,000	10,000
Other deferred revenue	296,637	284,999
Total Liabilities	<u>7,365,275</u>	<u>5,351,342</u>
Fund Balance:		
Reserved for:		
Advance payments	95,973	377,652
Unreserved:		
Undesignated	82,277	59,178
Total Fund Balance	<u>178,250</u>	<u>436,830</u>
Total Liabilities and Fund Balance	<u>\$ 7,543,525</u>	<u>\$ 5,788,172</u>

NONMAJOR GOVERNMENTAL FUNDS

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

WINNEBAGO COUNTY, WISCONSIN

**COMBINING BALANCE SHEET-
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2010
(With summarized financial information for December 31, 2009)

	Debt Service Fund	Capital Project Funds	Totals	
			December 31, 2010	December 31, 2009
<u>ASSETS</u>				
Cash and investments	\$ 918,418	\$ 7,712,063	\$ 8,630,481	\$ 4,949,627
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	257,067	257,067	121,747
Accrued interest	11,199	-	11,199	47,922
Notes receivable	1,182,500	-	1,182,500	-
Total Assets	\$ 2,112,117	\$ 7,969,130	\$ 10,081,247	\$ 5,119,296
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ -	\$ 381,462	\$ 381,462	\$ 102,455
Deferred revenue	1,182,500	-	1,182,500	-
Due to other funds	-	-	-	1,686,766
Total Liabilities	1,182,500	381,462	1,563,962	1,789,221
Fund Balances:				
Reserved for:				
Capital projects	-	7,587,668	7,587,668	3,231,538
Debt service	929,617	-	929,617	1,746,881
Undesignated (Deficit)	-	-	-	(1,648,344)
Total Fund Balances	929,617	7,587,668	8,517,285	3,330,075
Total Liabilities and Fund Balances	\$ 2,112,117	\$ 7,969,130	\$ 10,081,247	\$ 5,119,296

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	Debt Service Fund	Capital Project Funds	Totals	
			December 31, 2010	December 31, 2009
Revenues:				
Intergovernmental	\$ -	\$ 650,712	\$ 650,712	\$ 1,979,404
Investment income	43,653	-	43,653	76,561
Miscellaneous	-	11,000	11,000	1,811,956
Total Revenue	<u>43,653</u>	<u>661,712</u>	<u>705,365</u>	<u>3,867,921</u>
Expenditures:				
Capital projects	-	6,000,580	6,000,580	9,958,424
Debt service:				
Principal retirement	8,774,100	-	8,774,100	7,531,574
Interest and fiscal charges	1,119,512	-	1,119,512	1,443,186
Total Expenditures	<u>9,893,612</u>	<u>6,000,580</u>	<u>15,894,192</u>	<u>18,933,184</u>
Excess of Revenues Under Expenditures	<u>(9,849,959)</u>	<u>(5,338,868)</u>	<u>(15,188,827)</u>	<u>(15,065,263)</u>
Other Financing Sources (Uses):				
Transfers in	8,881,062	576,519	9,457,581	10,138,864
Transfers out	-	(615,177)	(615,177)	(1,215,244)
Payment of refunded debt	(7,914,359)	-	(7,914,359)	(3,257,319)
Loan disbursements to other entities	(1,182,500)	-	(1,182,500)	-
Debt issued	9,220,303	11,382,000	20,602,303	8,742,196
Premium on debt issuance	28,189	-	28,189	9,373
Total Other Financing Sources (Uses)	<u>9,032,695</u>	<u>11,343,342</u>	<u>20,376,037</u>	<u>14,417,870</u>
Change in Fund Balance	(817,264)	6,004,474	5,187,210	(647,393)
Fund Balances - January 1	<u>1,746,881</u>	<u>1,583,194</u>	<u>3,330,075</u>	<u>3,977,468</u>
Fund Balances - December 31	<u>\$ 929,617</u>	<u>\$ 7,587,668</u>	<u>\$ 8,517,285</u>	<u>\$ 3,330,075</u>

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	2010				2009 Actuals
	Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 3,049,944	\$ 3,049,944	\$ 650,712	\$ (2,399,232)	\$ 1,979,404
Investment income	50,000	50,000	43,653	(6,347)	76,561
Miscellaneous	188,044	188,044	11,000	(177,044)	1,811,956
Total Revenue	3,287,988	3,287,988	705,365	(2,582,623)	3,867,921
Expenditures:					
Current:					
Capital projects	16,470,097	16,470,097	6,000,580	10,469,517	9,958,424
Debt service:					
Principal retirement	8,612,000	8,542,444	8,774,100	(231,656)	7,531,574
Interest and fiscal charges	1,117,000	1,344,950	1,119,512	225,438	1,443,186
Total Expenditures	26,199,097	26,357,491	15,894,192	10,463,299	18,933,184
Excess of Revenues Over (Under) Expenditures	(22,911,109)	(23,069,503)	(15,188,827)	7,880,676	(15,065,263)
Other Financing Sources (Uses):					
Operating transfers in	8,855,519	8,855,519	9,457,581	602,062	10,138,864
Operating transfers out	(13,119)	(13,119)	(615,177)	(602,058)	(1,215,244)
Payment of refunded debt	-	(7,914,359)	(7,914,359)	-	(3,257,319)
Debt issued	12,143,300	21,363,603	20,602,303	(761,300)	8,742,196
Premium on debt issuance	-	28,189	28,189	-	9,373
Loan disbursements to other entities	-	(1,182,500)	(1,182,500)	-	-
Total Other Financing Sources (Uses)	20,985,700	21,137,333	20,376,037	(761,296)	14,417,870
Change in Fund Balance	\$ (1,925,409)	\$ (1,932,170)	5,187,210	\$ 7,119,380	(647,393)
Fund Balances - January 1			<u>3,330,075</u>		<u>3,977,468</u>
Fund Balances - December 31			<u>\$ 8,517,285</u>		<u>\$ 3,330,075</u>

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 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.
- . General Obligation Notes Series 2010 – To accumulate monies for payment of \$7,844,803 of 2002 Series notes.

- . General Obligation Notes Series 2010 – To accumulate monies for payment of \$11,282,000 of notes issued for the purpose of Oshkosh B’Gosh building purchase and remodeling; financial software replacement; the replacement of the central dictation system; Jail chiller replacement; HVAC replacement at the expo center; Fairview tower fiber installation; relocate IS fiber hub; parking lot resurfacing; Parkview building demolition; constructing CTH D, E and T.

- . General Obligation Notes Series 2010 – To accumulate monies for payment of \$1,057,500 of notes issued for the purpose of passing through a loan to Winnebago County Housing Authority to remodeling low income housing.

- . General Obligation Notes Series 2010 – To accumulate monies for payment of \$125,000 of notes issued for the purpose of passing through a loan to East Central Regional Planning Commission to refinance prior service pension liability.

WINNEBAGO COUNTY, WISCONSIN

**BALANCE SHEETS-
NONMAJOR DEBT SERVICE FUND**

December 31, 2010 and 2009

	Totals	
	December 31, 2010	December 31, 2009
<u>ASSETS</u>		
Cash and investments	\$ 918,418	\$ 1,698,959
Accrued interest	11,199	47,922
Notes receivable	1,182,500	-
	<hr/>	
Total Assets	\$ 2,112,117	\$ 1,746,881
	<hr/>	
<u>LIABILITIES</u>		
Liabilities:		
Deferred revenue	\$ 1,182,500	\$ -
	<hr/>	
<u>FUND BALANCE</u>		
Fund balances:		
Reserved for:		
Debt service	929,617	1,746,881
	<hr/>	
Total Liabilities and Fund Balances	\$ 2,112,117	\$ 1,746,881
	<hr/>	

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income	\$ 50,000	\$ 50,000	\$ 43,653	\$ (6,347)	\$ 67,568
Total Revenues	50,000	50,000	43,653	(6,347)	67,568
Expenditures:					
Debt Service:					
Principal retirement	8,612,000	8,542,444	8,774,100	(231,656)	7,531,574
Interest and fiscal charges	1,117,000	1,344,950	1,119,512	225,438	1,443,186
Total Expenditures	9,729,000	9,887,394	9,893,612	(6,218)	8,974,760
Excess of Revenues Over (Under) Expenditures	(9,679,000)	(9,837,394)	(9,849,959)	(12,565)	(8,907,192)
Other Financing Sources (Uses):					
Transfers in	8,729,000	8,729,000	8,881,062	152,062	9,738,245
Transfers out	-	-	-	-	(604,007)
Payment to refund debt	-	(7,914,359)	(7,914,359)	-	(3,257,319)
Debt issued	-	9,220,303	9,220,303	-	3,368,196
Premium on debt issuance	-	108,177	28,189	(79,988)	9,373
Loan disbursements to other entities	-	(1,182,500)	(1,182,500)	-	-
Total Other Financing Sources (Uses)	8,729,000	8,960,621	9,032,695	72,074	9,254,488
Change in Fund Balance	\$ (950,000)	\$ (876,773)	(817,264)	\$ 59,509	347,296
Fund Balance - January 1			1,746,881		1,399,585
Fund Balance - December 31			\$ 929,617		\$ 1,746,881

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 D – 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 cost of the planning, design, and engineering costs for future reconstruction.
- Financial Software Replacement – To account for the costs of replacing the County financial software.
- 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.
- Resurface North Lot – UW Fox Valley – To account for the costs of resurfacing the north lot 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.
- County Highway E – To account for the cost of the planning, design, and engineering costs for future reconstruction from STH 116 to south county line.
- Chiller Upgrade-Jail – To account for the costs of updating the chiller at the Jail.
- Radio Tower Modification – To account for the cost of the upgrading radio equipment at the Fairview tower.
- Technology Hub Relocation – To account for the cost of the relocation of IS fiber lines and hub.
- Central Dictation System – To account for the cost of the upgrading dictation system countywide.
- Demolition of Park View Buildings – To account for the costs of razing two buildings at the Park View campus.

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010
(With summarized financial information for December 31, 2009)

	Totals	
	December 31, 2010	December 31, 2009
<u>ASSETS</u>		
Cash and investments	\$ 7,712,063	\$ 3,250,668
Receivables (net of allowances for uncollectibles):		
Accounts receivable	257,067	121,747
	<hr/>	<hr/>
Total Assets	<u>\$ 7,969,130</u>	<u>\$ 3,372,415</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Vouchers payable	\$ 381,462	\$ 102,455
Due to other funds	-	1,686,766
	<hr/>	<hr/>
Total Liabilities	<u>381,462</u>	<u>1,789,221</u>
Fund Balances:		
Reserved for:		
Capital projects	7,587,668	3,231,538
Undesignated (Deficit)	-	(1,648,344)
	<hr/>	<hr/>
Total Fund Balances	<u>7,587,668</u>	<u>1,583,194</u>
Total Liabilities and Fund Balances	<u>\$ 7,969,130</u>	<u>\$ 3,372,415</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, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 3,049,944	\$ 3,049,944	\$ 650,712	\$ (2,399,232)	\$ 1,979,404
Investment income	-	-	-	-	8,993
Donations	188,044	188,044	11,000	(177,044)	1,811,956
Total Revenue	3,237,988	3,237,988	661,712	(2,576,276)	3,800,353
Expenditures:					
Capital projects	16,470,097	16,470,097	6,000,580	10,469,517	9,958,424
Total Expenditures	16,470,097	16,470,097	6,000,580	10,469,517	9,958,424
Excess of Revenues Over (Under) Expenditures	(13,232,109)	(13,232,109)	(5,338,868)	7,893,241	(6,158,071)
Other Financing Sources (Uses):					
Transfers in	126,519	126,519	576,519	450,000	400,619
Transfers out	(13,119)	(13,119)	(615,177)	(602,058)	(611,237)
Debt Issued	12,143,300	12,143,300	11,382,000	(761,300)	5,374,000
Total Other Financing Sources (Uses)	12,256,700	12,256,700	11,343,342	(913,358)	5,163,382
Change in Fund Balance	<u>\$ (975,409)</u>	<u>\$ (975,409)</u>	<u>6,004,474</u>	<u>\$ 6,979,883</u>	<u>(994,689)</u>
Fund Balances - January 1			1,583,194		2,577,883
Fund Balances - December 31			<u>\$ 7,587,668</u>		<u>\$ 1,583,194</u>

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010
(With summarized financial information for December 31, 2009)

<u>ASSETS</u>	County Highway Y	HVAC System Expo Center	Financial Software Replacement	County Highway E STH 116- South Cnty Line	Radio System Upgrade	Technology Hub Relocation
Cash and investments	\$ 54,730	\$ 360,083	\$ 384,537	\$ 681,652	\$ 17,489	\$ 73,177
Receivables (net of allowances for uncollectibles):						
Accounts receivable	230,712	-	-	-	-	-
Total Assets	\$ 285,442	\$ 360,083	\$ 384,537	\$ 681,652	\$ 17,489	\$ 73,177
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Vouchers payable	\$ -	\$ -	\$ 23,978	\$ -	\$ -	\$ 1,769
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	-	23,978	-	-	1,769
Fund Balances:						
Reserved for capital outlay	285,442	360,083	360,559	681,652	17,489	71,408
Undesignated (Deficit)	-	-	-	-	-	-
Total Fund Balances	285,442	360,083	360,559	681,652	17,489	71,408
Total Liabilities and Fund Balances	\$ 285,442	\$ 360,083	\$ 384,537	\$ 681,652	\$ 17,489	\$ 73,177

Continued

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010
(With summarized financial information for December 31, 2009)

<u>ASSETS</u>	Asphalt Replacement Project	Roof Replacement Project	UW Fox Valley Resurface North Lot	University Ave Building Improvements	Arts Center - UWV	Oshkosh Property Purchase	Chiller Upgrade Jail	Radio Tower Modifications
Cash and investments	\$ 236,630	\$ 353,375	\$ 11,780	\$ 11,819	\$ 39,047	\$ 1,412,890	\$ 324,920	\$ 92,997
Receivables (net of allowances for uncollectibles):								
Accounts receivable	-	-	26,270	85	-	-	-	-
Total Assets	\$ 236,630	\$ 353,375	\$ 38,050	\$ 11,904	\$ 39,047	\$ 1,412,890	\$ 324,920	\$ 92,997
 LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers payable	\$ 22,792	\$ -	\$ -	\$ 223	\$ 2,507	\$ 221,231	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Total Liabilities	22,792	-	-	223	2,507	221,231	-	-
Fund Balances:								
Reserved for capital projects	213,838	353,375	38,050	11,681	36,540	1,191,659	324,920	92,997
Undesignated (Deficit)	-	-	-	-	-	-	-	-
Total Fund Balances	213,838	353,375	38,050	11,681	36,540	1,191,659	324,920	92,997
Total Liabilities and Fund Balances	\$ 236,630	\$ 353,375	\$ 38,050	\$ 11,904	\$ 39,047	\$ 1,412,890	\$ 324,920	\$ 92,997

Continued

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010
(With summarized financial information for December 31, 2009)

<u>ASSETS</u>	Demolition Park View Buildings	County Highway AP	County Highway K Bridge - Eureka	County Highway I - CTY N to Oshkosh	County Highway A - Indian Point Rd to CTH Y	County Highway T	County Highway A - Indian Point Rd to Neenah
Cash and investments	\$ 1,372,157	\$ 488,982	\$ 26,284	\$ 77,888	\$ 207,004	\$ 473,956	\$ 365,243
Receivables (net of allowances for uncollectibles):							
Accounts receivable	-	-	-	-	-	-	-
Total Assets	\$ 1,372,157	\$ 488,982	\$ 26,284	\$ 77,888	\$ 207,004	\$ 473,956	\$ 365,243
 <u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Vouchers payable	\$ 29,850	\$ -	\$ -	\$ -	\$ -	\$ 10,800	\$ 65,084
Due to other funds	-	-	-	-	-	-	-
Total Liabilities	29,850	-	-	-	-	10,800	65,084
Fund Balances:							
Reserved for capital projects	1,342,307	488,982	26,284	77,888	207,004	463,156	300,159
Undesignated (Deficit)	-	-	-	-	-	-	-
Total Fund Balances	1,342,307	488,982	26,284	77,888	207,004	463,156	300,159
Total Liabilities and Fund Balances	\$ 1,372,157	\$ 488,982	\$ 26,284	\$ 77,888	\$ 207,004	\$ 473,956	\$ 365,243

Concluded

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010
(With summarized financial information for December 31, 2009)

	County Highway B - CTH D to STH 116	County Highway D	Totals	
			2010	2009
<u>ASSETS</u>				
Cash and investments	\$ 180,492	\$ 464,931	\$ 7,712,063	\$ 3,250,668
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	-	257,067	121,747
Total Assets	\$ 180,492	\$ 464,931	\$ 7,969,130	\$ 3,372,415
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ 3,228	\$ -	\$ 381,462	\$ 102,455
Due to other funds	-	-	-	1,686,766
Total Liabilities	3,228	-	381,462	1,789,221
Fund Balances:				
Reserved for capital outlay	177,264	464,931	7,587,668	3,231,538
Undesignated (Deficit)	-	-	-	(1,648,344)
Total Fund Balances	177,264	464,931	7,587,668	1,583,194
Total Liabilities and Fund Balances	\$ 180,492	\$ 464,931	\$ 7,969,130	\$ 3,372,415

Continued

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	County Highway Y	HVAC System Expo Center	Fiancial Software Replacement	County Highway E STH 116- South Cnty Line	Radio System Upgrade	E911	HVAC Room 1442 - Jail	Technology Hub Relocation
Revenues:								
Intergovernmental	\$ 230,711	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	230,711	-	-	200,000	-	-	-	-
Expenditures:								
Capital projects	38,934	8,816	389,441	2,534,348	13,119	-	-	143,592
Total Expenditures	38,934	8,816	389,441	2,534,348	13,119	-	-	143,592
Excess of Revenues Over (Under) Expenditures	191,777	(8,816)	(389,441)	(2,334,348)	(13,119)	-	-	(143,592)
Other Financing Sources (Uses):								
Transfers in	450,000	-	-	100,000	13,119	-	-	-
Transfers out	-	-	-	-	-	(68,010)	(10,330)	-
Debt issued	-	311,000	750,000	2,916,000	-	-	-	215,000
Total Other Financing Sources (Uses)	450,000	311,000	750,000	3,016,000	13,119	(68,010)	(10,330)	215,000
Changes in Fund Balances	641,777	302,184	360,559	681,652	-	(68,010)	(10,330)	71,408
Fund Balances (Deficit) - January 1	(356,335)	57,899	-	-	17,489	68,010	10,330	-
Fund Balances - December 31	\$ 285,442	\$ 360,083	\$ 360,559	\$ 681,652	\$ 17,489	\$ -	\$ -	\$ 71,408

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	Asphalt Replacement Project	Roof Replacement Project	UW Fox Valley Resurface North Lot	Central Dictation System	University Ave Building Improvements	Arts Center - UWV	Oshkosh Property Purchase
Revenues:							
Intergovernmental	\$ -	\$ -	\$ 181,054	\$ -	\$ 2,505	\$ -	\$ -
Investment income	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	11,000	-
Total Revenues	-	-	181,054	-	2,505	11,000	-
Expenditures:							
Capital projects	6,050	107,380	304,004	84,505	21,070	34,109	1,428,103
Total Expenditures	6,050	107,380	304,004	84,505	21,070	34,109	1,428,103
Excess of Revenues Over (Under) Expenditures	(6,050)	(107,380)	(122,950)	(84,505)	(18,565)	(23,109)	(1,428,103)
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(3,495)	-	-	-
Debt issued	162,000	-	161,000	88,000	-	-	3,900,000
Total Other Financing Sources (Uses)	162,000	-	161,000	84,505	-	-	3,900,000
Changes in Fund Balances	155,950	(107,380)	38,050	-	(18,565)	(23,109)	2,471,897
Fund Balances (Deficit) - January 1	57,888	460,755	-	-	30,246	59,649	(1,280,238)
Fund Balances - December 31	\$ 213,838	\$ 353,375	\$ 38,050	\$ -	\$ 11,681	\$ 36,540	\$ 1,191,659

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	Chiller Upgrade - Jail	Radio Tower Modifications	Demolition Park View Buildings	County Highway AP	County Highway FF - Zoar Rd	County Highway K Bridge - Eureka	County Highway I - CTH N to Oshkosh
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,442	\$ -
Investment income	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	36,442	-
Expenditures:							
Capital projects	10,080	196,884	57,693	9,745	-	45,552	39,958
Total Expenditures	10,080	196,884	57,693	9,745	-	45,552	39,958
Excess of Revenues Over (Under) Expenditures	(10,080)	(196,884)	(57,693)	(9,745)	-	(9,110)	(39,958)
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-	13,400	-
Transfers out	-	(13,119)	-	-	(3,569)	-	-
Debt issued	335,000	303,000	1,400,000	-	-	-	-
Total Other Financing Sources (Uses)	335,000	289,881	1,400,000	-	(3,569)	13,400	-
Changes in Fund Balances	324,920	92,997	1,342,307	(9,745)	(3,569)	4,290	(39,958)
Fund Balances (Deficit) - January 1	-	-	-	498,727	3,569	21,994	117,846
Fund Balances - December 31	\$ 324,920	\$ 92,997	\$ 1,342,307	\$ 488,982	\$ -	\$ 26,284	\$ 77,888

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010

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

	County Highway A - Indian Point Rd to CTH Y	County Highway T	County Highway A - Indian Point Rd to Neenah	County Highway B - CTH D to STH 116	County Highway AH - CTH H to River Trail	County Highway D	Totals	
							December 31, 2010	December 31, 2009
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,712	\$ 1,979,404
Investment income	-	-	-	-	-	-	-	8,993
Miscellaneous	-	-	-	-	-	-	11,000	1,811,956
Total Revenues	-	-	-	-	-	-	661,712	3,800,353
Expenditures:								
Capital projects	55,857	246,558	155,702	4,782	-	64,298	6,000,580	9,958,424
Total Expenditures	55,857	246,558	155,702	4,782	-	64,298	6,000,580	9,958,424
Excess of Revenues Over (Under) Expenditures	(55,857)	(246,558)	(155,702)	(4,782)	-	(64,298)	(5,338,868)	(6,158,071)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	576,519	400,619
Transfers out	-	-	-	(450,000)	(66,654)	-	(615,177)	(611,237)
Debt issued	-	300,000	-	-	-	541,000	11,382,000	5,374,000
Total Other Financing Sources (Uses)	-	300,000	-	(450,000)	(66,654)	541,000	11,343,342	5,163,382
Changes in Fund Balances	(55,857)	53,442	(155,702)	(454,782)	(66,654)	476,702	6,004,474	(994,689)
Fund Balances (Deficit) - January 1	262,861	409,714	455,861	632,046	66,654	(11,771)	1,583,194	2,577,883
Fund Balances - December 31	\$ 207,004	\$ 463,156	\$ 300,159	\$ 177,264	\$ -	\$ 464,931	\$ 7,587,668	\$ 1,583,194

ENTERPRISE FUNDS

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

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

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

December 31, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,742,793	\$ 2,284,800
Accounts receivable (net of allowances)	146,845	64,331
Inventories	64,485	62,419
Restricted Assets		
Cash and investments	1,184,736	381,822
Accrued interest	1,769	-
Total Current Assets	3,140,628	2,793,372
Noncurrent Assets:		
Property and Equipment:		
Land	5,959,098	5,959,098
Construction in progress	221,374	228,329
Buildings	5,901,318	5,901,318
Improvements other than buildings	26,681,202	19,508,426
Machinery and equipment	3,289,063	3,223,945
Total Property and Equipment	42,052,055	34,821,116
Less accumulated depreciation	(22,933,488)	(22,005,064)
Total Property and Equipment - Net	19,118,567	12,816,052
Total Noncurrent Assets	19,118,567	12,816,052
Total Assets	\$ 22,259,195	\$ 15,609,424

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

December 31, 2010 and 2009

	2010	2009
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 67,308	\$ 43,807
Accrued compensation	8,034	7,526
Other accrued liabilities	3,314	9,866
Due to other governmental agencies	79,145	43,634
Compensated absences	38,391	35,939
Current maturities of long-term debt	118,815	65,172
	315,007	205,944
Compensated absences	25,594	24,260
General obligation debt	824,303	944,068
OPEB liability	28,360	26,002
	1,193,264	1,200,274
Net Assets:		
Invested in capital assets, net of related debt	19,057,008	13,187,187
Unrestricted	2,008,923	1,221,963
	21,065,931	14,409,150
Total Liabilities and Net Assets	\$ 22,259,195	\$ 15,609,424

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,061,011	\$ 2,305,686
Other governmental entities	12,500	-
Miscellaneous	1,663	2,642
	<hr/>	<hr/>
Total Operating Revenues	2,075,174	2,308,328
Operating Expenses:		
Salaries, wages and benefits	617,771	614,037
Materials, supplies and services	468,326	442,756
Heat, light and power	362,726	361,149
Depreciation	928,425	890,045
	<hr/>	<hr/>
Total Operating Expenses	2,377,248	2,307,987
Operating Income (loss)	<hr/>	<hr/>
	(302,074)	341
Non-Operating Revenues (Expenses):		
Investment income	5,469	9,397
Interest expense	(6,229)	(17,377)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	(760)	(7,980)
Loss Before Transfers	<hr/>	<hr/>
	(302,834)	(7,639)
Transfers in	<hr/>	<hr/>
	97,092	531,748
Net Transfers	<hr/>	<hr/>
	97,092	531,748
Loss before Capital Contributions	<hr/>	<hr/>
	(205,742)	524,109
Capital Contributions	<hr/>	<hr/>
	6,862,523	-
Increase in Net Assets	<hr/>	<hr/>
	6,656,781	524,109
Net Assets - January 1	<hr/>	<hr/>
	14,409,150	13,885,041
Net Assets - December 31	<hr/>	<hr/>
	\$ 21,065,931	\$ 14,409,150

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

Years ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 1,976,601	\$ 2,408,779
Cash received from other governmental entities	12,500	-
Cash payments for goods and services	(774,106)	(822,275)
Cash payments to employees	(611,119)	(605,279)
	<hr/>	<hr/>
Net cash provided by operating activities	603,876	981,225
Cash flows from noncapital financing activities		
Transfers in	97,092	531,748
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(368,417)	(707,588)
Payment of debt	(66,122)	(69,626)
Interest paid on debt	(12,781)	(10,428)
Proceeds from issuance of debt	-	775,804
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(447,320)	(11,838)
Cash flows from investing activities:		
Investment income	7,259	9,397
	<hr/>	<hr/>
Net increase in cash and cash equivalents	260,907	1,510,532
Cash and cash equivalents - January 1	2,666,622	1,156,090
	<hr/>	<hr/>
Cash and cash equivalents - December 31	<u>\$ 2,927,529</u>	<u>\$ 2,666,622</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

Years ended December 31, 2010 and 2009

	2010	2009
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ (302,074)	\$ 341
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	928,425	890,045
Changes in assets and liabilities		
Receivables	(86,073)	100,451
Inventories	(2,066)	(10,834)
Vouchers payable	23,500	(16,684)
Due to other governments	35,511	9,148
Other liabilities	6,653	8,758
Total adjustments	905,950	980,884
Net cash provided by operating activities	\$ 603,876	\$ 981,225
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 1,742,793	\$ 2,284,800
Restricted cash and investments	1,184,736	381,822
	\$ 2,927,529	\$ 2,666,622

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2010 there were non cash transactions from the FAA in the amount of \$6,893,472 . In 2009 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, 2010 and 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Current Assets:		
Cash and investments	\$ 27,086,607	\$ 20,776,768
Receivables (net of allowances for uncollectibles):		
Accounts receivable	575,469	494,225
Accrued interest	98,857	207,432
Notes receivable	-	598,071
Loans receivable	-	1,300,000
Due from other governmental agencies	1,075,342	1,071,766
Inventories	563,143	563,143
Advance payments - Vendors	117,997	157,523
	<u>29,517,415</u>	<u>25,168,928</u>
Noncurrent Assets:		
Restricted assets:		
Cash and investments	15,370,903	15,260,626
Accrued interest	79,332	93,644
Other Assets:		
Loans receivable	-	566,000
Investment in Tri-County Venture	2,385,236	2,612,827
Property and Equipment:		
Land	1,613,616	1,613,616
Construction in progress	362,456	1,195,455
Buildings	5,627,820	5,627,820
Improvements other than buildings	21,660,630	21,313,315
Machinery and equipment	9,061,402	7,663,269
	<u>38,325,924</u>	<u>37,413,475</u>
Less accumulated depreciation	<u>(28,879,740)</u>	<u>(28,337,292)</u>
Total Property and Equipment - Net	<u>9,446,184</u>	<u>9,076,183</u>
Total Noncurrent Assets	<u>27,281,655</u>	<u>27,609,280</u>
Total Assets	<u>\$ 56,799,070</u>	<u>\$ 52,778,208</u>

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

December 31, 2010 and 2009

<u>LIABILITIES AND NET ASSETS</u>	<u>2010</u>	<u>2009</u>
Current Liabilities:		
Vouchers payable	\$ 384,398	\$ 768,926
Accrued compensation	26,391	24,326
Other accrued liabilities	10,772	5,317
Due to other governmental agencies	4,595,368	3,750,983
Compensated absences	83,999	82,013
Current maturities of long-term debt	7,672	6,641
	<hr/>	<hr/>
Total Current Liabilities	5,108,600	4,638,206
Compensated absences	35,999	35,886
Landfill closure and long-term care	19,979,604	19,422,830
Long-term due to other governments	2,157,645	2,385,236
General obligation debt	109,917	117,589
OPEB liability (asset)	(78,107)	(57,311)
	<hr/>	<hr/>
Total Liabilities	27,313,658	26,542,436
Net Assets:		
Invested in capital assets, net of related debt	9,446,184	9,076,184
Unrestricted	20,039,228	17,159,588
	<hr/>	<hr/>
Total Net Assets	29,485,412	26,235,772
Total Liabilities and Net Assets	<u>\$ 56,799,070</u>	<u>\$ 52,778,208</u>

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Operating Revenues:		
Charges for services provided to:		
Public	\$ 6,612,485	\$ 6,005,813
Other governmental entities	9,641,614	7,963,149
Other county departments	20,349	22,413
Miscellaneous	100,798	64,064
	<hr/>	<hr/>
Total Operating Revenues	16,375,246	14,055,439
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	1,433,849	1,502,669
Materials, supplies and services	9,855,348	7,803,690
Heat, light and power	254,236	378,169
Depreciation	1,557,793	2,500,188
Landfill closure and long-term care	906,953	1,441,261
	<hr/>	<hr/>
Total Operating Expenses	14,008,179	13,625,977
	<hr/>	<hr/>
Operating income	2,367,067	429,462
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	1,045,184	666,254
Interest expense	(5,601)	(8,923)
Amortization of discount/ premium on debt	-	404
Loss on advance refunding	-	(2,373)
Gain (loss) on sale of capital assets	(157,010)	-
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	882,573	655,362
	<hr/>	<hr/>
Increase in Net Assets	3,249,640	1,084,824
	<hr/>	<hr/>
Net Assets - January 1	26,235,772	25,150,948
	<hr/>	<hr/>
Net Assets - December 31	\$ 29,485,412	\$ 26,235,772
	<hr/>	<hr/>

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

Years ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 18,734,148	\$ 14,625,920
Cash received from county	20,349	22,413
Cash payments for goods and services	(9,954,857)	(8,972,095)
Cash payments to employees	(1,450,481)	(1,545,288)
	<hr/>	<hr/>
Net cash provided by operating activities	7,349,159	4,130,950
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,908,076)	(1,216,872)
Payment of debt	(6,641)	(364,183)
Interest paid on debt	(5,668)	(11,726)
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(1,920,385)	(1,592,781)
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchases of investments	(5,595,332)	(10,165,169)
Sale of investments	5,478,050	10,160,633
Investment income	1,168,071	713,025
	<hr/>	<hr/>
Net cash provided by investing activities	1,050,789	708,489
	<hr/>	<hr/>
Net increase in cash and cash equivalents	6,479,563	3,246,658
	<hr/>	<hr/>
Cash and cash equivalents - January 1	20,696,826	17,450,168
	<hr/>	<hr/>
Cash and cash equivalents - December 31	<u>\$ 27,176,389</u>	<u>\$ 20,696,826</u>

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

Years ended December 31, 2010 and 2009

	2010	2009
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 2,367,067	\$ 429,462
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	1,557,793	2,500,188
Changes in assets and liabilities		
Receivables	(81,244)	462,238
Due from other governments	(3,576)	(203,833)
Notes receivable	598,071	(598,071)
Loan receivable	1,866,000	932,560
Investment in Tri-County Single Stream Recycling	227,591	46,577
Inventories	-	(563,143)
Advance payments	39,526	39,769
Vouchers payable	(384,527)	389,481
Due to other governments	844,385	1,051,630
Other liabilities	(11,110)	(85,633)
Long-term due to other governments	(227,591)	-
Long-term care accrual	556,774	(270,275)
	4,982,092	3,701,488
Net cash provided by operating activities	\$ 7,349,159	\$ 4,130,950
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 27,086,607	\$ 20,776,768
Restricted cash and investments	15,370,903	15,260,626
Less noncurrent investments	(15,281,121)	(15,340,568)
	\$ 27,176,389	\$ 20,696,826

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2010 or 2009, 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, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 8,302,345	\$ 6,063,159
Accounts receivable (net of allowances for uncollectibles)	95,898	45,966
Due from other governmental agencies	511,910	741,034
Inventories	73,927	71,524
Advance payments - Vendors	199,030	234,838
Restricted assets:		
Cash and investments	1,300,000	318,391
Accrued interest	-	2,916
Total Current Assets	<u>10,483,110</u>	<u>7,477,828</u>
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Buildings	24,232,012	24,232,012
Improvements other than buildings	3,868,917	3,868,917
Machinery and equipment	3,611,717	3,639,460
Total Property and Equipment	31,860,488	31,888,231
Less accumulated depreciation	<u>(6,025,897)</u>	<u>(5,338,946)</u>
Total Property and Equipment - Net	<u>25,834,591</u>	<u>26,549,285</u>
Total Noncurrent Assets	<u>25,834,591</u>	<u>26,549,285</u>
Total Assets	<u>\$ 36,317,701</u>	<u>\$ 34,027,113</u>

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

December 31, 2010 and 2009

	2010	2009
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 217,108	\$ 211,195
Accrued compensation	382,521	352,885
Other accrued liabilities	167,825	193,478
Due to other governmental agencies	4,950	7,808
Unearned revenue	681,172	25,000
Compensated absences	882,233	925,803
Current maturities of long-term debt	3,228,394	2,446,811
Premium on bond issue	18,629	18,629
	5,582,832	4,181,609
Compensated absences	466,710	415,370
Premium on bond issue	79,171	97,800
General obligation debt	13,893,827	15,822,222
OPEB liability	330,674	282,707
	20,353,214	20,799,708
Net Assets:		
Invested in capital assets, net of related debt	11,067,614	8,280,251
Unrestricted	4,896,873	4,947,154
	15,964,487	13,227,405
Total Liabilities and Net Assets	\$ 36,317,701	\$ 34,027,113

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Operating Revenues:		
Charges for services provided to:		
Public	\$ 5,349,622	\$ 5,394,056
Other governmental entities	6,236,712	5,835,447
Other county departments	477	707
Miscellaneous	3,084	-
	<hr/>	<hr/>
Total Operating Revenues	11,589,895	11,230,210
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	13,981,794	13,737,538
Materials, supplies and services	2,553,343	2,522,753
Heat, light and power	341,314	335,378
Depreciation	731,818	740,925
	<hr/>	<hr/>
Total Operating Expenses	17,608,269	17,336,594
	<hr/>	<hr/>
Operating Loss	(6,018,374)	(6,106,384)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	2,777	11,034
Interest expense	(681,243)	(786,677)
Premium on bond	18,629	18,629
Grant revenue	1,449,000	1,866,766
Issuance costs of long term debt	(3,987)	(3,987)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	785,176	1,105,765
	<hr/>	<hr/>
Loss Before Transfers	(5,233,198)	(5,000,619)
	<hr/>	<hr/>
Transfers in	7,970,280	8,716,284
	<hr/>	<hr/>
Increase in Net Assets	2,737,082	3,715,665
	<hr/>	<hr/>
Net Assets - January 1	13,227,405	9,511,740
	<hr/>	<hr/>
Net Assets - December 31	\$ 15,964,487	\$ 13,227,405
	<hr/>	<hr/>

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

Years ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 11,768,610	\$ 11,627,538
Cash received from county	477	707
Cash payments for goods and services	(2,862,184)	(3,143,781)
Cash payments to employees	(13,896,421)	(13,626,858)
	<u>(4,989,518)</u>	<u>(5,142,394)</u>
Net cash used for operating activities		
Cash flows from noncapital financing activities:		
Transfers in	7,970,280	8,716,284
Grants received	2,105,172	1,866,766
	<u>10,075,452</u>	<u>10,583,050</u>
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(17,124)	(321,189)
Payment of debt	(2,446,812)	(2,950,094)
Interest paid on debt	(706,896)	(817,611)
Proceeds from issuance of debt	1,300,000	-
	<u>(1,870,832)</u>	<u>(4,088,894)</u>
Net cash used for capital and related financing activities		
Cash flows from investing activities:		
Investment income	5,693	14,608
	<u>5,693</u>	<u>14,608</u>
Net cash provided by investing activities		
Net increase (decrease) in cash and cash equivalents	3,220,795	1,366,370
Cash and cash equivalents - January 1	<u>6,381,550</u>	<u>5,015,180</u>
Cash and cash equivalents - December 31	<u>\$ 9,602,345</u>	<u>\$ 6,381,550</u>

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (6,018,374)	\$ (6,106,384)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	731,818	740,925
Changes in assets and liabilities		
Receivables	(49,932)	311,169
Due from other governments	229,124	86,866
Inventories	(2,403)	(993)
Advance payments	31,822	(10,945)
Vouchers payable	5,912	(278,200)
Due to other governments	(2,858)	4,488
Other liabilities	85,373	110,680
Total adjustments	<u>1,028,856</u>	<u>963,990</u>
Net cash used for operating activities	<u>\$ (4,989,518)</u>	<u>\$ (5,142,394)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 8,302,345	\$ 6,063,159
Restricted cash and investments	1,300,000	318,391
	<u>\$ 9,602,345</u>	<u>\$ 6,381,550</u>

NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES

In 2010 and 2009, there were no non cash transactions.

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

December 31, 2010 and 2009

<u>ASSETS</u>	2010	2009
Current Assets:		
Cash and investments	\$ 1,697,710	\$ 2,106,638
Receivable (net of allowances for uncollectibles):		
Accounts Receivable	23,434	34,184
Interest receivable	3,582	15,984
Due from other governmental agencies	848,820	1,121,563
Inventories	723,349	607,907
Advance payments - Vendors	2,115	2,020
	<hr/>	<hr/>
Total Current Assets	3,299,010	3,888,296
Noncurrent Assets:		
Property and Equipment:		
Land	692,232	692,232
Construction in progress	765	-
Buildings	6,128,307	6,128,307
Improvements other than buildings	29,062	29,062
Machinery and equipment	11,979,023	11,688,351
	<hr/>	<hr/>
Total Property and Equipment	18,829,389	18,537,952
Less accumulated depreciation	<u>(10,041,988)</u>	<u>(9,651,999)</u>
Total Property and Equipment - Net	<u>8,787,401</u>	<u>8,885,953</u>
Total Noncurrent Assets	<u>8,787,401</u>	<u>8,885,953</u>
Total Assets	<u>\$ 12,086,411</u>	<u>\$ 12,774,249</u>

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

December 31, 2010 and 2009

	2010	2009
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 168,583	\$ 149,611
Accrued compensation	219,123	246,870
Other accrued liabilities	4,199	4,375
Due to other governmental agencies	8,253	19,506
Unearned revenue	12,027	-
Compensated absences	267,403	296,426
Current maturities of long-term debt	22,334	21,767
	<hr/>	<hr/>
Total Current Liabilities	701,922	738,555
Compensated absences	496,607	427,580
General obligation debt	330,035	352,370
OPEB liability	35,614	11,487
	<hr/>	<hr/>
Total Liabilities	1,564,178	1,529,992
Net Assets:		
Invested in capital assets	8,785,871	8,885,953
Unrestricted	1,736,362	2,358,304
	<hr/>	<hr/>
Total Net Assets	10,522,233	11,244,257
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 12,086,411	\$ 12,774,249

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Operating Revenues:		
Charges for services provided to:		
Public	\$ 14,645	\$ 13,516
Other governmental entities	4,700,478	5,623,245
Other county departments	6,133,079	5,238,598
Miscellaneous	67,378	45,658
	<hr/>	<hr/>
Total Operating Revenues	10,915,580	10,921,017
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	5,289,003	5,315,393
Materials, supplies and services	4,848,217	4,544,281
Heat, light and power	111,250	123,815
Depreciation	1,034,009	1,014,418
	<hr/>	<hr/>
Total Operating Expenses	11,282,479	10,997,907
	<hr/>	<hr/>
Operating loss	(366,899)	(76,890)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	18,431	53,253
Interest expense	(16,598)	(17,013)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	1,833	36,240
	<hr/>	<hr/>
Loss Before Transfers	(365,066)	(40,650)
	<hr/>	<hr/>
Transfers out	(356,958)	(200,000)
	<hr/>	<hr/>
Net Transfers	(356,958)	(200,000)
	<hr/>	<hr/>
Loss before contributions	(722,024)	(240,650)
	<hr/>	<hr/>
Capital Contributions	-	(3,671)
	<hr/>	<hr/>
Decrease in Net Assets	(722,024)	(244,321)
	<hr/>	<hr/>
Net Assets - January 1	11,244,257	11,488,578
	<hr/>	<hr/>
Net Assets - December 31	\$ 10,522,233	\$ 11,244,257
	<hr/>	<hr/>

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

Years ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 5,078,021	\$ 6,046,440
Cash received from county	6,133,079	5,238,598
Cash payments for goods and services	(5,067,285)	(4,756,612)
Cash payments to employees	(5,252,619)	(5,365,366)
	<hr/>	<hr/>
Net cash provided by operating activities	891,196	1,163,060
Cash flows from noncapital financing activities		
Transfers out	(356,958)	(200,000)
	<hr/>	<hr/>
Net cash used by noncapital financing activities	(356,958)	(200,000)
Cash flows from capital and related financing activities:		
Purchases of capital assets	(982,853)	(908,776)
Payment of debt	(21,768)	(17,212)
Interest paid on debt	(16,773)	(17,087)
Proceeds from sale of capital assets	47,395	32,191
Proceeds from issuance of debt	-	15,000
	<hr/>	<hr/>
Net cash used in capital and related financing activities	(973,999)	(895,884)
Cash flows from investing activities:		
Investment income	30,833	59,249
	<hr/>	<hr/>
Net cash provided by investing activities	30,833	59,249
Net increase(decrease) in cash and cash equivalents	(408,928)	126,425
Cash and cash equivalents - January 1	2,106,638	1,980,213
	<hr/>	<hr/>
Cash and cash equivalents - December 31	\$ 1,697,710	\$ 2,106,638
	<hr/>	<hr/>

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

Years ended December 31, 2010 and 2009

	2010	2009
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	\$ (366,899)	\$ (76,890)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,034,009	1,014,418
Changes in assets and liabilities		
Receivables	10,750	320,912
Due from other governments	272,743	43,109
Inventories	(115,442)	(57,615)
Advance payments	(95)	(646)
Vouchers payable	18,972	(31,589)
Due to other governments	(11,253)	1,334
Unearned revenue	12,027	-
Other liabilities	36,384	(49,973)
Total adjustments	<u>1,258,095</u>	<u>1,239,950</u>
Net cash provided by operating activities	<u>\$ 891,196</u>	<u>\$ 1,163,060</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	<u>\$ 1,697,710</u>	<u>\$ 2,106,638</u>
	<u>\$ 1,697,710</u>	<u>\$ 2,106,638</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2010 the County had no non-cash transactions. In 2009 the County was required by the State to give a capital asset to Fond Du Lac County, the book value of the item was \$3,671.

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, 2010

(With summarized financial information for December 31, 2009)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2010	December 31, 2009
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ (17,323)	\$ 8,456,020	\$ 8,438,697	\$ 6,486,684
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	2,429	2,429	186,553
Accrued interest	-	33,182	33,182	60,273
Due from other governmental agencies	1,626	-	1,626	792
Inventories	30,174	-	30,174	51,706
Advance payments - Vendors	-	388,642	388,642	301,948
Total Current Assets	14,477	8,880,273	8,894,750	7,087,956
Noncurrent Assets:				
Insurance deposit	-	100,476	100,476	106,206
Property and Equipment:				
Machinery and equipment	-	-	-	5,515
Total Property and Equipment	-	-	-	5,515
Less accumulated depreciation	-	-	-	(3,309)
Total Property and Equipment - Net	-	-	-	2,206
Total Noncurrent Assets	-	100,476	100,476	108,412
Total Assets	\$ 14,477	\$ 8,980,749	\$ 8,995,226	\$ 7,196,368

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010

(With summarized financial information for December 31, 2009)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2010	December 31, 2009
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Vouchers payable	\$ 7,544	\$ 361	\$ 7,905	\$ 248,340
Accrued compensation	2,061	-	2,061	1,734
Claims payable	-	2,323,169	2,323,169	2,771,316
Compensated absences	7,511	-	7,511	10,103
Total Current Liabilities	17,116	2,323,530	2,340,646	3,031,493
Compensated absences	10,028	-	10,028	7,227
OPEB liability	10,148	-	10,148	8,129
Total Liabilities	37,292	2,323,530	2,360,822	3,046,849
Net Assets:				
Invested in capital assets	-	-	-	2,206
Unrestricted (deficit)	(22,815)	6,657,219	6,634,404	4,147,313
Total Net Assets	(22,815)	6,657,219	6,634,404	4,149,519
Total Liabilities and Net Assets	\$ 14,477	\$ 8,980,749	\$ 8,995,226	\$ 7,196,368

WINNEBAGO COUNTY, WISCONSIN

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

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2010	December 31, 2009
Operating Revenues:				
Charges for services provided to:				
Public	\$ 2,959	\$ -	\$ 2,959	\$ 2,017
Other governmental entities	6,463	-	6,463	7,746
Other county departments	514,762	8,124,544	8,639,306	8,383,854
Total Operating Revenues	524,184	8,124,544	8,648,728	8,393,617
Operating Expenses:				
Salaries, wages and benefits	98,627	43,943	142,570	141,219
Materials, supplies and services	421,317	5,706,739	6,128,056	7,757,029
Depreciation	643	-	643	1,103
Total Operating Expenses	520,587	5,750,682	6,271,269	7,899,351
Operating Income (Loss)	3,597	2,373,862	2,377,459	494,266
Non-Operating Revenues:				
Investment income	-	104,801	104,801	162,591
Loss on sale of capital assets	(1,563)	-	(1,563)	-
Total Non-Operating Revenues	(1,563)	104,801	103,238	162,591
Income (Loss) Before Transfers	2,034	2,478,663	2,480,697	656,857
Transfers in	4,188	-	4,188	9,500
Net Transfers	4,188	-	4,188	9,500
Increase (Decrease) in Net Assets	6,222	2,478,663	2,484,885	666,357
Total Net Assets (Deficit) - January 1	(29,037)	4,178,556	4,149,519	3,483,162
Total Net Assets (Deficit) - December 31	\$ (22,815)	\$ 6,657,219	\$ 6,634,404	\$ 4,149,519

WINNEBAGO COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS -
ALL INTERNAL SERVICE FUNDS

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2010	December 31, 2009
Cash flows from operating activities:				
Cash received from customers	\$ 10,354	\$ -	\$ 10,354	\$ 8,710
Cash received from county	514,762	8,306,902	8,821,664	8,213,455
Cash payments for goods and services	(401,793)	(6,474,277)	(6,876,070)	(7,519,605)
Cash payments to employees	(96,072)	(43,943)	(140,015)	(134,500)
Net cash provided by (used for) operating activities	27,251	1,788,682	1,815,933	568,060
Cash flows from noncapital financing activities:				
Transfers in	4,188	-	4,188	9,500
Net cash provided by noncapital financing activities	4,188	-	4,188	9,500
Cash flows from investing activities:				
Investment income	-	131,892	131,892	169,277
Net cash provided by investing activities	-	131,892	131,892	169,277
Net increase (decrease) in cash and cash equivalents	31,439	1,920,574	1,952,013	746,837
Cash and cash equivalents - January 1	(48,762)	6,535,446	6,486,684	5,739,847
Cash and cash equivalents - December 31	\$ (17,323)	\$ 8,456,020	\$ 8,438,697	\$ 6,486,684

WINNEBAGO COUNTY, WISCONSIN
COMBINING STATEMENT OF CASH FLOWS -
ALL INTERNAL SERVICE FUNDS

Year ended December 31, 2010
(With summarized financial information for the year ended December 31, 2009)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2010	December 31, 2009
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 3,597	\$ 2,373,862	\$ 2,377,459	\$ 494,266
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	643	-	643	1,103
Changes in assets and liabilities				
Receivables	932	182,358	183,290	(180,203)
Due from other governments	-	-	-	8,751
Inventories	21,532	-	21,532	(30,944)
Advance payments	-	(80,113)	(80,113)	136,833
Vouchers payable	(2,008)	(238,788)	(240,796)	17,394
OPEB liability	2,019		2,019	1,830
Other liabilities	536	(448,637)	(448,101)	119,030
Total adjustments	23,654	(585,180)	(561,526)	73,794
Net cash provided by (used for) operating activities	\$ 27,251	\$ 1,788,682	\$ 1,815,933	\$ 568,060

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2010 and 2009, there were no noncash transactions.

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

December 31, 2010 and 2009

<u>ASSETS</u>	2010	2009
Current Assets:		
Cash and investments	\$ (17,323)	\$ (48,762)
Receivables (net of allowances for uncollectibles):		
Accounts receivable	-	1,766
Due from other governmental agencies	1,626	792
Inventories	30,174	51,706
	<u>14,477</u>	<u>5,502</u>
Total Current Assets		
Noncurrent Assets:		
Property and Equipment:		
Machinery and equipment	-	5,515
	<u>-</u>	<u>5,515</u>
Total Property and Equipment		
Less accumulated depreciation	-	(3,309)
	<u>-</u>	<u>(3,309)</u>
Total Property and Equipment - Net		
Total Noncurrent Assets	-	2,206
	<u>-</u>	<u>2,206</u>
Total Noncurrent Assets		
Total Assets	<u>\$ 14,477</u>	<u>\$ 7,708</u>

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

December 31, 2010 and 2009

<u>LIABILITIES AND NET ASSETS</u>	2010	2009
Current Liabilities:		
Vouchers payable	\$ 7,544	\$ 9,552
Accrued compensation	2,061	1,734
Compensated absences	7,511	10,103
	<hr/>	<hr/>
Total Current Liabilities	17,116	21,389
	<hr/>	<hr/>
Compensated absences	10,028	7,227
OPEB liability	10,148	8,129
	<hr/>	<hr/>
Total Liabilities	37,292	36,745
	<hr/>	<hr/>
Net Assets:		
Invested in capital assets	-	2,206
Unrestricted (deficit)	(22,815)	(31,243)
	<hr/>	<hr/>
Total Net Assets	(22,815)	(29,037)
	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 14,477</u>	<u>\$ 7,708</u>

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,959	\$ 2,017
Other governmental entities	6,463	7,746
Other county departments	514,762	475,224
	<hr/>	<hr/>
Total Operating Revenues	524,184	484,987
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	98,627	100,500
Materials, supplies and services	421,317	419,477
Depreciation	643	1,103
	<hr/>	<hr/>
Total Operating Expenses	520,587	521,080
	<hr/>	<hr/>
Operating Income (loss)	3,597	(36,093)
	<hr/>	<hr/>
Non-Operating Revenues (expenses) :		
Investment income	-	86
Loss on sale of capital assets	(1,563)	-
	<hr/>	<hr/>
Total Non-Operating Revenues (expenses)	(1,563)	86
	<hr/>	<hr/>
Income (loss) Before Transfers	2,034	(36,007)
	<hr/>	<hr/>
Transfers In	4,188	9,500
	<hr/>	<hr/>
Increase (decrease) in Net Assets	6,222	(26,507)
	<hr/>	<hr/>
Net Assets (Deficit) - January 1	(29,037)	(2,530)
	<hr/>	<hr/>
Net Assets (Deficit) - December 31	\$ (22,815)	\$ (29,037)
	<hr/> <hr/>	<hr/> <hr/>

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

Years ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from customers	\$ 10,354	\$ 8,710
Cash received from county	514,762	475,224
Cash payments for goods and services	(401,793)	(448,839)
Cash payments to employees	(96,072)	(93,781)
	<u>27,251</u>	<u>(58,686)</u>
Net cash provided by (used for) operating activities		
	<u>27,251</u>	<u>(58,686)</u>
Cash flows from noncapital financing activities		
Transfers in	4,188	9,500
	<u>4,188</u>	<u>9,500</u>
Net cash provided by noncapital financing activities		
	<u>4,188</u>	<u>9,500</u>
Cash flows from investing activities:		
Investment income	-	271
	<u>-</u>	<u>271</u>
Net cash provided by investing activities		
	<u>-</u>	<u>271</u>
Net increase (decrease) in cash and cash equivalents		
	31,439	(48,915)
Cash and cash equivalents - January 1	(48,762)	153
Cash and cash equivalents - December 31	<u>\$ (17,323)</u>	<u>\$ (48,762)</u>

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

Years ended December 31, 2010 and 2009

	2010	2009
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ 3,597	\$ (36,093)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	643	1,103
Changes in assets and liabilities		
Receivables	932	(1,053)
Inventories	21,532	(30,944)
Advance payments	-	1,380
Vouchers payable	(2,008)	202
OPEB liability	2,019	1,830
Due from / to other funds	-	-
Other liabilities	536	4,889
Total adjustments	<u>23,654</u>	<u>(22,593)</u>
Net cash provided by (used for) operating activities	<u>\$ 27,251</u>	<u>\$ (58,686)</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2010 and 2009, there were no noncash transactions.

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

December 31, 2010 and 2009

	2010	2009
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 8,456,020	\$ 6,535,446
Receivables (net of allowances for uncollectibles):		
Accounts receivable	2,429	184,787
Accrued interest	33,182	60,273
Due from other governmental agencies	-	-
Advance payments - Vendors	388,642	301,948
	8,880,273	7,082,454
Noncurrent Assets:		
Insurance deposit	100,476	106,206
	100,476	106,206
Total Assets	\$ 8,980,749	\$ 7,188,660
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Vouchers payable	\$ 361	\$ 238,788
Claims payable	2,323,169	2,771,316
	2,323,530	3,010,104
Net Assets:		
Unrestricted	6,657,219	4,178,556
	6,657,219	4,178,556
Total Liabilities and Net Assets	\$ 8,980,749	\$ 7,188,660

WINNEBAGO COUNTY, WISCONSIN

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

Years ended December 31, 2010 and 2009

	2010	2009
Operating Revenues:		
Charges for services provided to:		
Other county departments	\$ 8,124,544	\$ 7,908,630
	<u>8,124,544</u>	<u>7,908,630</u>
Total Operating Revenues		
Operating Expenses:		
Salaries, wages and benefits	43,943	40,719
Materials, supplies and services	5,706,739	7,337,552
	<u>5,750,682</u>	<u>7,378,271</u>
Total Operating Expenses		
Operating Income	<u>2,373,862</u>	<u>530,359</u>
Non-Operating Revenues:		
Investment income	<u>104,801</u>	<u>162,505</u>
Total Non-Operating Revenues	<u>104,801</u>	<u>162,505</u>
Increase in Net Assets	2,478,663	692,864
Net Assets - January 1	<u>4,178,556</u>	<u>3,485,692</u>
Net Assets - December 31	<u>\$ 6,657,219</u>	<u>\$ 4,178,556</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS -
SELF INSURANCE FUND

Years ended December 31, 2010 and 2009

	2010	2009
Cash flows from operating activities:		
Cash received from county	\$ 8,306,902	\$ 7,738,231
Cash payments for goods and services	(6,474,277)	(7,070,766)
Cash payments to employees	(43,943)	(40,719)
	1,788,682	626,746
Net cash provided by operating activities		
Cash flows from investing activities:		
Investment income	131,892	169,006
	131,892	169,006
Net cash provided by investing activities		
Net increase in cash and cash equivalents	1,920,574	795,752
Cash and cash equivalents - January 1	6,535,446	5,739,694
Cash and cash equivalents - December 31	\$ 8,456,020	\$ 6,535,446

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS -
SELF INSURANCE FUND

Years ended December 31, 2010 and 2009

	2010	2009
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 2,373,862	\$ 530,359
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Receivables	182,358	(179,150)
Due from other governments	-	8,751
Advance payments	(80,113)	135,453
Vouchers payable	(238,788)	17,192
Other liabilities	(448,637)	114,141
Total adjustments	<u>(585,180)</u>	<u>96,387</u>
Net cash provided by operating activities	<u>\$ 1,788,682</u>	<u>\$ 626,746</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2010 and 2009, there were no noncash transactions.

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, 2010
(With summarized financial information for December 31, 2009)

	Litigant's Deposit Funds	Patient's Funds	Burial Trust Fund	Other Trust Funds	Meg Unit	Totals	
						December 31, 2010	December 31, 2009
<u>ASSETS</u>							
Cash and investments	\$ 653,476	\$ 65,001	\$ 14,364	\$ 176,711	\$ 183,375	\$ 1,092,927	\$ 1,313,742
Accounts receivable	-	-	-	-	196	196	2,618
Accrued grants and aid	-	-	-	-	129,480	129,480	-
Deferred charges	-	-	-	-	-	-	4,860
Total Assets	\$ 653,476	\$ 65,001	\$ 14,364	\$ 176,711	\$ 313,051	\$ 1,222,603	\$ 1,321,220
<u>LIABILITIES</u>							
Liabilities:							
Other accrued liabilities	\$ 653,476	\$ 65,001	\$ 14,364	\$ 176,711	\$ 313,051	\$ 1,222,603	\$ 1,321,220
Total Liabilities	\$ 653,476	\$ 65,001	\$ 14,364	\$ 176,711	\$ 313,051	\$ 1,222,603	\$ 1,321,220

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>LITIGANT'S DEPOSIT FUNDS</u>				
Assets:				
Cash and investments	\$ 828,124	\$ 10,089,548	\$ 10,264,196	\$ 653,476
Total Assets	<u>\$ 828,124</u>	<u>\$ 10,089,548</u>	<u>\$ 10,264,196</u>	<u>\$ 653,476</u>
Liabilities:				
Other accrued liabilities	\$ 828,124	\$ 10,089,548	\$ 10,264,196	\$ 653,476
Total Liabilities	<u>\$ 828,124</u>	<u>\$ 10,089,548</u>	<u>\$ 10,264,196</u>	<u>\$ 653,476</u>
<u>PATIENT'S FUNDS</u>				
Assets:				
Cash and investments	\$ 108,337	\$ 737,644	\$ 780,980	\$ 65,001
Total Assets	<u>\$ 108,337</u>	<u>\$ 737,644</u>	<u>\$ 780,980</u>	<u>\$ 65,001</u>
Liabilities:				
Other accrued liabilities	\$ 108,337	\$ 737,644	\$ 780,980	\$ 65,001
Total Liabilities	<u>\$ 108,337</u>	<u>\$ 737,644</u>	<u>\$ 780,980</u>	<u>\$ 65,001</u>
<u>BURIAL TRUST FUND</u>				
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>

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2010

	Balance December 31, 2009	Additions	Deductions	Balance December 31, 2010
<u>OTHER TRUST FUNDS</u>				
Assets:				
Cash and investments	\$ 160,270	\$ 29,332	\$ 12,891	\$ 176,711
Total Assets	\$ 160,270	\$ 29,332	\$ 12,891	\$ 176,711
Liabilities:				
Other accrued liabilities	\$ 160,270	\$ 29,332	\$ 12,891	\$ 176,711
Total Liabilities	\$ 160,270	\$ 29,332	\$ 12,891	\$ 176,711
<u>MEG UNIT</u>				
Assets:				
Cash and investments	\$ 202,647	\$ 1,056,814	\$ 1,076,086	\$ 183,375
Accounts receivable	2,618	196	2,618	196
Accrued grants and aids	-	286,200	156,720	129,480
Deferred charges	4,860	-	4,860	-
Total Assets	\$ 210,125	\$ 1,343,210	\$ 1,240,284	\$ 313,051
Liabilities:				
Other accrued liabilities	\$ 210,125	\$ 1,343,210	\$ 1,240,284	\$ 313,051
Total Liabilities	\$ 210,125	\$ 1,343,210	\$ 1,240,284	\$ 313,051
<u>TOTALS - ALL AGENCY FUNDS</u>				
Assets:				
Cash and investments	\$ 1,313,742	\$ 11,913,338	\$ 12,134,153	\$ 1,092,927
Accounts receivable	2,618	196	2,618	196
Accrued grants and aids	-	286,200	156,720	129,480
Deferred charges	4,860	-	4,860	-
Total Assets	\$ 1,321,220	\$ 12,199,734	\$ 12,298,351	\$ 1,222,603
Liabilities:				
Other accrued liabilities	\$ 1,321,220	\$ 12,199,734	\$ 12,298,351	\$ 1,222,603
Total Liabilities	\$ 1,321,220	\$ 12,199,734	\$ 12,298,351	\$ 1,222,603

(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, 2010 and 2009

	2010	2009
<u>General Capital Assets:</u>		
Land	\$ 2,957,902	\$ 2,957,902
Buildings	75,263,243	75,263,243
Improvements other than buildings	9,882,090	9,434,418
Machinery and equipment	25,162,666	24,313,211
Infrastructure	72,297,017	71,882,514
Construction in progress	12,995,932	8,039,708
	198,558,850	191,890,996
Less accumulated depreciation	(49,256,587)	(45,374,453)
Total General Capital Assets - Net	\$ 149,302,263	\$ 146,516,543
<u>Investment in General Capital Assets From:</u>		
General revenues	\$ 149,161,584	\$ 146,343,249
Special revenues	140,679	173,294
	\$ 149,302,263	\$ 146,516,543
Assets	\$ 149,302,263	\$ 146,516,543

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010

	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	-	33,995	10,444
County Treasurer	-	-	-	5,062	-	5,062	-
Human Resources	-	-	-	5,141	-	5,141	-
Finance	-	-	-	5,515	-	4,412	1,103
Information Systems	-	-	-	6,649,918	-	4,348,356	2,301,562
Facilities Management	2,097,534	51,489,282	1,971,014	1,170,618	-	13,362,980	43,365,468
Total General Government	2,097,534	51,489,282	1,971,014	7,952,770	-	17,832,023	45,678,577
Public Safety:							
District Attorney	-	-	-	92,579	-	68,118	24,461
Emergency Management	-	-	-	1,189,561	-	827,262	362,299
Sheriff / Jail	-	11,584	163,872	10,228,888	-	5,762,797	4,641,547
Courts	-	-	-	200,998	-	140,725	60,273
Total Public Safety	-	11,584	163,872	11,712,026	-	6,798,902	5,088,580
Health and Human Services:							
Child Support	-	-	-	69,508	-	48,325	21,183
Public Health	-	-	-	40,028	-	23,339	16,689
Human Services	-	-	186,794	395,088	-	414,525	167,357
Total Health and Human Services	-	-	186,794	504,624	-	486,189	205,229

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2010

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
Culture, Education and Recreation:							
U.W. - Fox Valley	196,210	17,273,352	245,758	53,041	-	7,206,998	10,561,363
University Extension	-	-	-	89,810	-	62,043	27,767
Parks	594,141	6,269,459	7,250,841	1,798,579	-	7,649,203	8,263,817
Ice Arena	70,017	219,566	63,811	45,750	-	270,565	128,579
	<hr/>						
Total Culture, Education and Recreation	860,368	23,762,377	7,560,410	1,987,180	-	15,188,809	18,981,526
	<hr/>						
Conservation and Development:							
Register of Deeds	-	-	-	394,041	-	376,695	17,346
Land & Water Conservation	-	-	-	190,329	-	149,760	40,569
Planning / Zoning	-	-	-	2,421,696	-	2,263,735	157,961
	<hr/>						
Total Conservation and Development:	-	-	-	3,006,066	-	2,790,190	215,876
	<hr/>						
Infrastructure							
Highway Systems	-	-	-	-	72,297,017	6,160,474	66,136,543
	<hr/>						
Allocated to Functions	\$ 2,957,902	\$ 75,263,243	\$ 9,882,090	\$ 25,162,666	\$ 72,297,017	\$ 49,256,587	\$ 136,306,331
	<hr/>						
Construction in Progress							12,995,932
	<hr/>						
Total General Capital Assets - Net							\$ 149,302,263
	<hr/>						

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, 2010

	General Capital Assets January 1, 2010	Additions	Deductions	General Capital Assets December 31, 2010
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	6,538,639	111,279	-	6,649,918
Facilities Management	56,605,704	122,744	-	56,728,448
Total General Government	63,276,577	234,023	-	63,510,600
Public Safety:				
District Attorney	75,826	16,753	-	92,579
Emergency Management	1,138,702	50,859	-	1,189,561
Sheriff / Jail	9,809,430	890,654	295,740	10,404,344
Courts	185,998	15,000	-	200,998
Total Public Safety	11,209,956	973,266	295,740	11,887,482
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	40,028	-	-	40,028
Human Services	581,882	-	-	581,882
Total Health and Human Services	691,418	-	-	691,418

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, 2010

	General Capital Assets January 1, 2010	Additions	Deductions	General Capital Assets December 31, 2010
Culture, Education and Recreation:				
U.W. - Fox Valley	17,689,738	78,623	-	17,768,361
University Extension	89,810	-	-	89,810
Parks	15,609,139	303,881	-	15,913,020
Ice Arena	399,144	-	-	399,144
Total Culture, Education and Recreation	<u>33,787,831</u>	<u>382,504</u>	<u>-</u>	<u>34,170,335</u>
Conservation and Development:				
Register of Deeds	394,041	-	-	394,041
Land and Water Conservation	187,255	21,840	18,766	190,329
Planning / Zoning	2,421,696	-	-	2,421,696
Total Conservation and Development	<u>3,002,992</u>	<u>21,840</u>	<u>18,766</u>	<u>3,006,066</u>
Total General Capital Assets Allocated to Functions	111,968,774	1,611,633	314,506	113,265,901
Infrastructure	71,882,514	432,777	18,274	72,297,017
Construction in Progress	8,039,708	5,935,173	978,949	12,995,932
Total General Capital Assets	<u>191,890,996</u>	<u>7,979,583</u>	<u>1,311,729</u>	<u>198,558,850</u>
Accumulated Depreciation	<u>(45,374,453)</u>	<u>(4,177,113)</u>	<u>(294,979)</u>	<u>(49,256,587)</u>
Total General Capital Assets - Net	<u>\$ 146,516,543</u>	<u>\$ 3,802,470</u>	<u>\$ 1,016,750</u>	<u>\$ 149,302,263</u>