

SUPPLEMENTARY 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 accounted for in another fund.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2020 and 2019

	2020	2019
ASSETS		
Cash and investments	\$ 52,317,490	\$ 42,218,813
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,313,844	5,543,534
Property taxes levied for ensuing year's budget	70,213,271	69,224,589
Accounts receivable	183,230	85,227
Accrued interest	484,576	538,599
Due from other governmental agencies	3,552,718	1,683,694
Prepaid supplies	274	373
Advance payments - Vendors	309,578	557,528
Total Current Assets	132,374,981	119,852,357
Loans receivable	135,547	135,547
Total Assets	\$ 132,510,528	\$ 119,987,904
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Vouchers payable	\$ 512,169	\$ 774,233
Accrued compensation	1,762,690	1,937,212
Due to other governmental agencies	622,784	601,249
Total Liabilities	2,897,643	3,312,694
Deferred Inflows of Resources:		
Property taxes	71,351,685	70,331,927
Other unearned revenue	618,203	795,058
Total Deferred Inflows of Resources	71,969,888	71,126,985

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2020 and 2019

	2020	2019
Fund Balance:		
Nonspendable:		
Delinquent property taxes	3,750,441	3,618,561
Prepaid supplies	274	373
Advance payments	309,578	557,528
Restricted for:		
Economic Development	135,547	135,547
Public Safety	217,653	212,594
Scholarship Program	43,292	41,318
Committed for:		
Prior years commitments	406,711	756,609
Assigned for:		
Subsequent year's expenditures	1,799,602	1,705,000
Prior years appropriations	1,135,408	601,559
Economic development	2,292,743	2,978,890
Special projects	4,027,289	2,494,771
Unassigned	43,524,459	32,445,475
Total Fund Balance	57,642,997	45,548,225
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 132,510,528	\$ 119,987,904

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget
Revenues:				
Taxes:				
Property Taxes	\$ 69,224,589	\$ 69,224,589	\$ 69,553,456	\$ 328,867
Other Taxes	417,950	417,950	546,157	128,207
Interest on Taxes	770,000	795,100	878,657	83,557
Total Taxes	70,412,539	70,437,639	70,978,270	540,631
				69,674,512
Intergovernmental:				
State Shared Taxes	3,550,000	3,550,000	3,923,791	373,791
Indirect Cost Reimbursement	185,000	185,000	161,103	(23,897)
County Board	-	6,964	6,964	-
County Clerk	-	75,614	32,863	(42,751)
County Treasurer	-	72	72	-
Corporation Counsel	-	9,077	9,077	-
Human Resources	-	1,115	1,115	-
Finance	-	11,186	11,186	-
Information Systems	-	60,184	60,184	-
Technology Replacement	-	616,648	616,648	-
Facility Management	-	40,292	40,292	-
Miscellaneous & Unclassified	-	516,977	505,585	(11,392)
County Road Maintenance	2,250,000	2,250,000	2,083,373	(166,627)
Child Support	1,500,000	1,503,558	1,520,037	16,479
Public Health	1,659,116	4,869,984	3,539,813	(1,330,171)
Veterans Service	13,000	14,336	14,663	327
University Extension	10,600	19,172	19,828	656
Parks	40,080	210,857	72,255	(138,602)
Register of Deeds	-	3,536	3,536	-
Land Records	51,000	51,000	94,159	43,159
Land & Water Conservation	496,800	637,424	426,274	(211,150)
Planning	10,000	10,570	570	(10,000)
Coroner	-	5,639	5,639	-
				2,000
Continued				

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Intergovernmental:					
District Attorney	\$ 406,743	\$ 531,003	\$ 481,575	\$ (49,428)	\$ 105,488
Emergency Management	143,456	194,093	170,485	(23,608)	142,117
Sheriff	340,740	1,386,730	1,264,102	(122,628)	296,018
Jail Assessment	10,000	10,000	-	(10,000)	75,258
Court System	752,328	793,435	868,734	75,299	810,732
Total Intergovernmental	11,418,863	17,564,466	15,933,923	(1,630,543)	11,363,722
Licenses and Permits:					
County Clerk	51,340	51,340	38,584	(12,756)	47,711
Boat Landing	131,500	131,500	113,112	(18,388)	123,402
Planning	167,485	167,485	168,280	795	131,310
District Attorney	40,000	40,000	42,782	2,782	42,101
Court System	25,160	25,160	23,890	(1,270)	27,860
Total Licenses and Permits	415,485	415,485	386,648	(28,837)	372,384
Fines, Forfeitures and Penalties:					
Land and Water Conservation	500	500	-	(500)	-
Planning	3,000	3,000	1,092	(1,908)	6,912
Sheriff	9,000	9,000	7,688	(1,312)	13,580
Jail Improvements	145,000	145,000	125,704	(19,296)	182,097
Court System	490,000	490,000	473,985	(16,015)	634,737
Total Fines, Forfeitures and Penalties	647,500	647,500	608,469	(39,031)	837,326
Charges for Services Provided to Public:					
County Clerk	300	300	185	(115)	196
County Treasurer	38,075	38,075	26,078	(11,997)	39,665
Corporation Counsel	11,600	11,600	9,384	(2,216)	5,504
Human Resources	50	50	36	(14)	113
Facility Management	-	-	31	31	-
Unclassified	200	200	105	(95)	120
Child Support	32,000	32,000	23,785	(8,215)	25,932
Public Health	542,742	548,150	524,207	(23,943)	555,431
Continued					

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Actual	Actual
Veterans Service	\$ 3,000	\$ 3,000	\$ 1,800	\$ 1,452
University Extension	12,900	12,900	10,061	18,009
Parks	329,550	334,411	52,770	261,426
Boat Landing	1,500	1,500	-	-
Register of Deeds	607,000	607,000	804,125	652,209
Land Records	198,600	198,600	254,960	200,928
Land & Water Conservation	5,020	5,020	2,515	4,217
Planning	110,965	110,965	100,388	104,471
Tax Lister	600	600	777	750
District Attorney	101,000	101,000	57,961	61,665
Coroner	160,100	209,805	209,707	155,478
Sheriff	1,580,841	1,580,841	928,433	1,430,932
Court System	527,850	527,850	547,176	753,996
Total Charges for Services Provided to Public	4,263,893	4,323,867	3,554,484	4,272,494
Charges for Services Provided to Other Governmental Entities:				
County Clerk	20,000	20,000	18,990	32,986
Corporation Counsel	50,000	50,000	34,371	59,307
UW Extension	16,000	16,000	20,000	17,750
Parks	5,000	5,000	10,804	7,924
Sheriff	1,434,288	1,434,288	1,496,311	1,546,336
Court System	18,500	18,500	8,209	24,348
Total Charges for Services Provided to Other Governmental Entities	1,543,788	1,543,788	1,588,685	1,688,651

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget
Charges for Services Provided to Other County Departments:				
County Executive	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
County Treasurer	8,400	8,400	8,400	-
Corporation Counsel	14,500	14,500	14,508	8
Human Resources	14,200	14,200	14,196	(4)
Finance	44,700	44,700	44,700	-
Information Systems	69,103	69,103	67,881	(1,222)
Technology Replacement	-	-	9,289	9,289
Facilities Management	56,700	56,700	56,400	(300)
County Road Maintenance	34,375	34,375	49,634	15,259
Public Health	45,000	45,000	14,235	(30,765)
Land & Water Conservation	17,428	17,428	17,428	-
Total Charges for Services Provided to Other County Departments	310,406	310,406	302,671	(7,735)
Investment Income:				
Investments	2,118,200	2,118,200	3,265,389	1,147,189
Miscellaneous:				
Land, Building and Equipment Rentals	\$ 47,665	\$ 47,665	\$ 139,815	\$ 92,150
Sale of Property, Equipment and Materials	126,700	126,700	18,861	(107,839)
Insurance Recoveries	9,120	9,120	33,820	24,700
Unclassified	363,242	434,907	363,081	(71,826)
Total Miscellaneous	546,727	618,392	555,577	(62,815)
Total Revenues	\$ 91,677,401	\$ 97,979,743	\$ 97,174,116	\$ (805,627)
				\$ 92,675,121

Concluded

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020

(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Actual	
Expenditures:				
General Government:				
County Board				
Salaries, Wages and Benefits	\$ 170,190	\$ 170,190	\$ 116,863	\$ 134,833
Travel and Meetings	73,500	73,500	22,650	64,569
Other Operating Expenditures	59,506	66,470	42,441	49,228
Total Expenditures	303,196	310,160	181,954	248,630
County Executive				
Salaries, Wages and Benefits	246,574	246,574	243,768	237,818
Travel and Meetings	2,515	2,515	527	1,988
Other Operating Expenditures	4,125	4,125	2,457	2,996
Total Expenditures	253,214	253,214	246,752	242,437
County Clerk				
Salaries, Wages and Benefits	279,485	279,485	251,902	242,946
Travel and Meetings	1,760	1,760	1,147	2,260
Capital Outlay	-	19,434	19,433	7,500
Other Operating Expenditures	187,070	247,283	202,718	77,210
Total Expenditures	468,315	547,962	475,200	329,916
County Treasurer				
Salaries, Wages and Benefits	302,871	302,871	300,468	293,000
Travel and Meetings	1,442	1,442	418	1,634
Other Operating Expenditures	62,236	87,408	62,574	86,342
Total Expenditures	366,549	391,721	363,460	380,976

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020

(With summarized financial information for the year ended December 31, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Corporation Counsel					
Salaries, Wages and Benefits	\$ 572,081	\$ 597,706	\$ 597,692	\$ 14	\$ 459,349
Travel and Meetings	2,195	2,284	889	1,395	1,312
Other Operating Expenditures	55,905	68,443	32,714	35,729	105,765
Total Expenditures	630,181	668,433	631,295	37,138	566,426
Human Resources					
Salaries, Wages and Benefits	856,296	856,296	825,495	30,801	774,248
Travel and Meetings	3,348	3,348	1,047	2,301	2,425
Other Operating Expenditures	125,504	126,619	114,220	12,399	116,677
Total Expenditures	985,148	986,263	940,762	45,501	893,350
Finance					
Salaries, Wages and Benefits	598,471	598,471	581,569	16,902	552,009
Travel and Meetings	3,110	3,110	423	2,687	2,985
Capital Outlay	-	8,081	8,081	-	-
Other Operating Expenditures	230,164	242,769	229,640	13,129	215,186
Total Expenditures	831,745	852,431	819,713	32,718	770,180
Information Systems					
Salaries, Wages and Benefits	1,720,581	1,720,581	1,662,736	57,845	1,642,718
Travel and Meetings	30,958	30,958	(1,624)	32,582	18,625
Capital Outlay	116,600	289,239	121,500	167,739	224,318
Other Operating Expenditures	770,862	1,470,699	1,304,498	166,201	720,012
Total Expenditures	2,639,001	3,511,477	3,087,110	424,367	2,605,673
Facilities Management					
Salaries, Wages and Benefits	3,039,347	3,039,347	2,745,281	294,066	2,750,377
Travel and Meetings	7,750	7,750	625	7,125	4,052
Capital Outlay	197,000	235,595	198,479	37,116	258,143
Other Operating Expenditures	2,656,923	2,920,402	2,193,263	727,139	2,433,710
Total Expenditures	5,901,020	6,203,094	5,137,648	1,065,446	5,446,282

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020

(With summarized financial information for the year ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Miscellaneous				
Salaries, Wages and Benefits	\$ 342,150	\$ 342,150	\$ 241,428	\$ 100,722
Other Operating Expenditures	3,223,835	4,668,570	3,106,920	1,561,650
				2,878,013
Total Expenditures	3,565,985	5,010,720	3,348,348	1,662,372
				3,108,967
Total General Government	15,944,354	18,735,475	15,232,242	3,503,233
				14,592,837
Public Safety:				
Sheriff				
Salaries, Wages and Benefits	20,089,861	20,129,398	18,530,595	1,598,803
Travel and Meetings	81,518	82,118	68,294	13,824
Capital Outlay	657,694	936,236	625,760	310,476
Other Operating Expenditures	4,147,582	4,226,594	3,488,831	737,763
				3,743,240
Total Expenditures	24,976,655	25,374,346	22,713,480	2,660,866
				23,187,598
Jail Improvements				
Capital Outlay	-	-	-	-
Other Operating Expenditures	166,956	166,956	120,645	46,311
				148,999
				118,710
Total Expenditures	166,956	166,956	120,645	46,311
				267,709
Emergency Management				
Salaries, Wages and Benefits	254,015	254,015	251,993	2,022
Travel and Meetings	4,300	4,300	1,505	2,795
Capital Outlay	-	450,000	448,287	1,713
Other Operating Expenditures	92,202	152,839	106,844	45,995
				74,472
Total Expenditures	350,517	861,154	808,629	52,525
				318,993
Courts				
Salaries, Wages and Benefits	3,287,142	3,287,142	3,125,641	161,501
Travel and Meetings	16,229	16,568	3,155	13,413
Capital Outlay	100,000	120,476	90,643	29,833
Other Operating Expenditures	1,053,606	1,088,977	813,305	275,672
				853,002
Total Expenditures	4,456,977	4,513,163	4,032,744	480,419
				4,074,989

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Coroner				
Salaries, Wages and Benefits	\$ 298,247	\$ 298,247	\$ 267,469	\$ 271,409
Travel and Meetings	27,000	22,800	11,962	20,198
Other Operating Expenditures	188,068	247,612	247,611	195,926
Total Expenditures	513,315	568,659	527,042	487,533
District Attorney				
Salaries, Wages and Benefits	1,384,514	1,384,514	1,277,601	1,238,359
Travel and Meetings	10,680	10,680	2,245	7,996
Capital Outlay	-	39,700	39,700	29,133
Other Operating Expenditures	409,585	501,545	439,737	106,000
Total Expenditures	1,804,779	1,936,439	1,759,283	1,381,488
Total Public Safety	32,269,199	33,420,717	29,961,823	29,718,310
Public Works:				
County Road Maintenance				
Other Operating Expenditures	3,472,958	3,472,958	2,966,979	2,859,982
Total Expenditures	3,472,958	3,472,958	2,966,979	2,859,982
Total Public Works	3,472,958	3,472,958	2,966,979	2,859,982
Health and Human Services:				
Public Health				
Salaries, Wages and Benefits	3,785,126	5,085,627	4,264,306	3,574,008
Travel and Meetings	70,200	86,298	17,778	74,819
Capital Outlay	-	17,563	17,563	-
Other Operating Expenditures	563,682	1,972,898	688,069	681,377
Total Expenditures	4,419,008	7,162,386	4,987,716	4,330,204
Continued				

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020

(With summarized financial information for the year ended December 31, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Veterans Service					
Salaries, Wages and Benefits	\$ 593,724	\$ 593,724	\$ 545,480	\$ 48,244	\$ 482,549
Travel and Meetings	9,692	9,692	1,260	8,432	9,556
Other Operating Expenditures	100,212	101,548	54,046	47,502	65,696
Total Expenditures	703,628	704,964	600,786	104,178	557,801
Child Support					
Salaries, Wages and Benefits	1,707,258	1,707,258	1,514,984	192,274	1,577,796
Travel and Meetings	9,389	9,389	858	8,531	5,641
Other Operating Expenditures	111,618	115,176	81,097	34,079	109,186
Total Expenditures	1,828,265	1,831,823	1,596,939	234,884	1,692,623
Total Health and Human Services	6,950,901	9,699,173	7,185,441	2,513,732	6,580,628
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	938,754	938,754	853,754	85,000	773,736
Travel and Meetings	5,700	5,700	1,451	4,249	4,518
Capital Outlay	106,000	518,185	172,205	345,980	558,709
Other Operating Expenditures	685,423	740,122	516,720	223,402	583,944
Total Expenditures	1,735,877	2,202,761	1,544,130	658,631	1,920,907
Boat Landing					
Salaries, Wages and Benefits	11,970	11,970	4,543	7,427	7,619
Other Operating Expenditures	193,040	217,450	172,102	45,348	213,227
Total Expenditures	205,010	229,420	176,645	52,775	220,846
Scholarship Program					
Other Operating Expenditures	9,000	9,000	8,500	500	7,500
Total Expenditures	9,000	9,000	8,500	500	7,500

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
U.W. - Oshkosh Fox Cities Campus					
Capital Outlay	\$ 50,000	\$ 90,772	\$ 66,673	\$ 24,099	\$ 36,273
Other Operating Expenditures	257,616	352,682	166,847	185,835	279,018
Total Expenditures	307,616	443,454	233,520	209,934	315,291
University Extension					
Salaries, Wages and Benefits	265,761	267,647	260,345	7,302	247,924
Travel and Meetings	19,380	26,980	4,095	22,885	10,292
Other Operating Expenditures	376,364	412,807	333,329	79,478	348,622
Total Expenditures	661,505	707,434	597,769	109,665	606,838
Total Culture, Education and Recreation	2,919,008	3,592,069	2,560,564	1,031,505	3,071,382
Conservation and Development:					
Economic Development					
Travel and Meetings	340	340	10	330	-
Other Operating Expenditures	219,060	1,041,498	982,415	59,083	1,150,754
Total Expenditures	219,400	1,041,838	982,425	59,413	1,150,754
Planning					
Salaries, Wages and Benefits	1,011,524	1,011,524	972,684	38,840	946,914
Travel and Meetings	3,050	3,050	1,299	1,751	1,582
Other Operating Expenditures	49,046	49,616	24,234	25,382	27,930
Total Expenditures	1,063,620	1,064,190	998,217	65,973	976,426
Land Records					
Travel and Meetings	9,500	21,417	12,862	8,555	5,318
Capital Outlay	-	-	-	-	13,500
Other Operating Expenditures	232,687	232,687	188,739	43,948	167,964
Total Expenditures	242,187	254,104	201,601	52,503	186,782

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020

(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget
Property Lister				
Salaries, Wages and Benefits	\$ 213,689	\$ 213,689	\$ 207,185	\$ 6,504
Travel and Meetings	150	150	-	150
Other Operating Expenditures	6,239	6,239	5,379	860
Total Expenditures	220,078	220,078	212,564	7,514
Land & Water Conservation				
Salaries, Wages and Benefits	624,271	624,271	585,197	39,074
Travel and Meetings	5,700	5,700	2,729	2,971
Other Operating Expenditures	477,214	785,151	360,398	424,753
Total Expenditures	1,107,185	1,415,122	948,324	466,798
Register of Deeds				
Salaries, Wages and Benefits	489,329	489,329	480,797	8,532
Travel and Meetings	4,200	4,200	393	3,807
Capital Outlay	7,500	7,500	7,194	306
Other Operating Expenditures	118,483	177,019	82,585	94,434
Total Expenditures	619,512	678,048	570,969	107,079
Total Conservation and Development	3,471,982	4,673,380	3,914,100	759,280
Total Expenditures	65,028,402	73,593,772	61,821,149	11,772,623
Other Financing Uses:				
Transfers Out	28,487,023	28,658,202	23,258,195	5,400,007
Total Other Financing Uses	28,487,023	28,658,202	23,258,195	5,400,007
Total Expenditures and Other Financing Uses	\$ 93,515,425	\$ 102,251,974	\$ 85,079,344	\$ 17,172,630
Concluded				\$ 90,181,810

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, 2020 and 2019

	2020	2019
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 152,994	\$ 18,012
Accounts receivable (net of allowances)	290,262	278,532
Due from other governmental agencies	2,562,795	2,606,068
Advance payments - Vendors	75,770	12,705
Total Assets	<u>\$ 3,081,821</u>	<u>\$ 2,915,317</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 1,152,059	\$ 1,228,806
Accrued compensation	220,203	565,420
Other accrued liabilities	2,177	1,475
Due to other governmental agencies	468,453	528,480
Total Liabilities	<u>1,842,892</u>	<u>2,324,181</u>
Deferred Inflows of Resources:		
Other unearned revenue	335,939	487,134
Fund Balance:		
Nonspendable:		
Advance payments	75,770	12,705
Assigned		
Prior year appropriations	22,127	24,737
Special Revenue	805,093	66,560
Total Fund Balance	<u>902,990</u>	<u>104,002</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 3,081,821</u>	<u>\$ 2,915,317</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 Projects Fund - Capital projects fund is 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, 2020
(With summarized financial information as of December 31, 2019)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2020	December 31, 2019
ASSETS				
Cash and investments	\$ 3,404,881	\$ 2,655,715	\$ 6,060,596	\$ 6,283,500
Receivables (net of allowances for uncollectibles):				
Accrued interest	47,342	-	47,342	-
Loans receivable	474,040	-	474,040	572,020
Total Assets	\$ 3,926,263	\$ 2,655,715	\$ 6,581,978	\$ 6,855,520
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ -	\$ 844,552	\$ 844,552	\$ 467,415
Other accrued liabilities	-	98,845	98,845	105,978
Total Liabilities	-	943,397	943,397	573,393
Deferred Inflow of Resources:				
Other unavailable revenue	474,040	-	474,040	572,020
Fund Balances:				
Restricted for:				
Unspent bond proceeds - Capital improvements	-	1,740,577	1,740,577	3,072,341
Debt service	3,452,223	-	3,452,223	1,122,965
Committed for:				
Prior year commitments	-	593,897	593,897	3,961,665
Unassigned for:				
Capital Projects	-	(622,156)	(622,156)	(2,446,864)
Total Fund Balances	3,452,223	1,712,318	5,164,541	5,710,107
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,926,263	\$ 2,655,715	\$ 6,581,978	\$ 6,855,520

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2020	December 31, 2019
Revenues:				
Intergovernmental	\$ -	\$ 361,242	\$ 361,242	\$ 445,407
Investment income	85,767	-	85,767	84,902
Miscellaneous	40,000	-	40,000	-
Total Revenue	125,767	361,242	487,009	530,309
Expenditures:				
Capital projects	-	10,021,395	10,021,395	9,578,210
Debt service:				
Principal retirement	7,889,146	-	7,889,146	7,751,629
Interest and fiscal charges	796,112	-	796,112	738,264
Total Expenditures	8,685,258	10,021,395	18,706,653	18,068,103
Excess of Revenues Under Expenditures	(8,559,491)	(9,660,153)	(18,219,644)	(17,537,794)
Other Financing Sources (Uses):				
Transfers in	10,526,292	196,583	10,722,875	8,872,576
Transfers out	-	(2,280,875)	(2,280,875)	(554,576)
Debt issued	30,379	8,869,621	8,900,000	9,100,000
Premium on debt issuance	332,078	-	332,078	334,818
Total Other Financing Sources (Uses)	10,888,749	6,785,329	17,674,078	17,752,818
Change in Fund Balances	2,329,258	(2,874,824)	(545,566)	215,024
Fund Balances - January 1	1,122,965	4,587,142	5,710,107	5,495,083
Fund Balances - December 31	\$ 3,452,223	\$ 1,712,318	\$ 5,164,541	\$ 5,710,107

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Non Major Funds Actual	
Revenues:				
Intergovernmental	\$ 7,816,264	\$ 6,220,245	\$ 361,242	\$ 445,407
Investment income	-	5,000	85,767	84,902
Miscellaneous	128,000	-	40,000	-
Total Revenue	7,944,264	6,225,245	487,009	530,309
Expenditures:				
Capital projects	21,173,347	16,480,717	10,021,395	9,578,210
Debt service:				
Principal retirement	7,987,000	7,890,000	7,889,146	7,751,629
Interest and fiscal charges	783,000	797,000	796,112	738,264
Total Expenditures	29,943,347	25,167,717	18,706,653	18,068,103
Excess of Revenues Over (Under) Expenditures	(21,999,083)	(18,942,472)	(18,219,644)	(17,537,794)
Other Financing Sources (Uses):				
Transfers in	8,619,647	10,248,875	10,722,875	8,872,576
Transfers out	(71,112)	(2,298,342)	(2,280,875)	(554,576)
Debt issued	8,663,406	7,805,468	8,900,000	9,100,000
Premium on debt issuance	-	332,078	332,078	334,818
Total Other Financing Sources (Uses)	17,211,941	16,088,079	17,674,078	17,752,818
Change in Fund Balances	\$ (4,787,142)	\$ (2,854,393)	\$ (545,566)	\$ 215,024
Fund Balances - January 1			5,710,107	5,495,083
Fund Balances - December 31			\$ 5,164,541	\$ 5,710,107

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 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 2011 – To accumulate monies for payment of \$3,267,000 of notes issued for the purpose of; parking lot resurfacing, computer aided dispatch, radio system upgrade, UWFV 1655 building engineering, constructing CTH MM, FF and P.
- . General Obligation Notes Series 2012 – To accumulate monies for payment of \$16,937,000 of notes issued for the purpose of the radio system upgrade; financial software replacement; Jail chiller replacement; Parkview building demolition; UWFV 1655 University Building; courthouse window replacement; facility building masonry repairs; constructing CTH H, M, T, and G bridge.
- . General Obligation Notes Series 2014 – To accumulate monies for payment of \$4,395,000 of notes issued for the purpose of the Park's road project; UWFV roof project; reconstruction of CTH T highway and CTH I/N intersection.
- . General Obligation Notes Series 2015 – To accumulate monies for payment of \$4,150,000 of notes issued for the purpose of the Courthouse Window Replacement, 911 hardware, CTH- BB, F, I, N, and Z reconstruction.

- General Obligation Notes Series 2016 – To accumulate monies for payment of \$3,940,000 of notes issued for the purpose of the Highway roof replacement, Card access System, Department relocation, Airport terminal building, Airport snow removal equipment, CTH- G, II, and M reconstruction.
- General Obligation Notes Series 2017 – To accumulate monies for payment of \$9,860,000 of notes issued for the purpose of the Department relocation, Courthouse roof and parapet, Mental health crisis service center, Courthouse security, UWFV boiler, Sheriff CAD system, Airport taxiway B reconstruction, CTH CB intersection, CTH- A, GG, N, T, and Waukau Ave reconstruction, CTH II traffic signals, CTH N bridge.
- General Obligation Notes Series 2018 – To accumulate monies for payment of \$8,075,000 of notes issued for the purpose of the Department relocation, Mental health crisis service center, Sheriff Lobby Windows, Parking lot resurfacing, Sheriff CAD system, Highway material storage bin, CTH- A, AH, CB, K, N, O, and R reconstruction, CTH CB intersection, CTH CB bridge widening, CTH N bridge.
- General Obligation Notes Series 2019 – To accumulate monies for payment of \$9,575,000 of notes issued for the purpose of the Mental health crisis service center, Courthouse Window Replacement, Courthouse Elevators, Coughlin Roof Replacement, Orrin King Masonry Repair, Park's 5yd Dump Truck, Parks Soccer Complex Lighting, Obsolete Building Demolition, Airport Taxiway A reconstruction, CTH- A, CB, FF, K, and R reconstruction, CTH CB intersection, CTH CB bridge widening, Butler Ave, and Park View Parking Lot.
- General Obligation Notes Series 2020 – To accumulate monies for payment of \$11,500,000 of notes issued for the purpose of Courthouse Window Replacement, Courthouse Elevators, UWO Fox Cities Campus Child Care Center, UWO Fox Cities Campus South Parking Lot, Park's 5yd Dump Truck, Parks Front End Loader, Airport Aviation Park Taxiway, Airport Terminal Replacement, CTH- A, FF, G, O, and T reconstruction, Two CTH CB Intersections, CTH II culvert, CTH R Guard Upgrade, CTH O Stormwater Retention Pond, Highway Parking Lot.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-
NONMAJOR DEBT SERVICE FUND

December 31, 2020 and 2019

ASSETS	Totals	
	December 31, 2020	December 31, 2019
Cash and investments	\$ 3,404,881	\$ 1,122,965
Accrued interest	47,342	-
Loans receivable	474,040	572,020
Total Assets	\$ 3,926,263	\$ 1,694,985

LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCE

Deferred Inflows of Resources:		
Unearned revenue	\$ 474,040	\$ 572,020
Fund balance:		
Restricted for:		
Debt service	3,452,223	1,122,965
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3,926,263	\$ 1,694,985

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019	
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Revenues:					
Investment income	\$ -	\$ 5,000	\$ 85,767	\$ 80,767	\$ 84,902
Miscellaneous	128,000	-	40,000	40,000	-
Total Revenues	128,000	5,000	125,767	120,767	84,902
Expenditures:					
Debt Service:					
Principal retirement	7,987,000	7,890,000	7,889,146	854	7,751,629
Interest and fiscal charges	783,000	797,000	796,112	888	738,264
Total Expenditures	8,770,000	8,687,000	8,685,258	1,742	8,489,893
Excess of Revenues Over (Under) Expenditures	(8,642,000)	(8,682,000)	(8,559,491)	122,509	(8,404,991)
Other Financing Sources :					
Transfers in	8,442,000	10,052,292	10,526,292	474,000	8,443,129
Debt issued	-	40,000	30,379	(9,621)	3,258
Premium on debt issuance	-	-	332,078	332,078	334,818
Total Other Financing Sources	8,442,000	10,092,292	10,888,749	796,457	8,781,205
Change in Fund Balance	\$ (200,000)	\$ 1,410,292	2,329,258	\$ 918,966	376,214
Fund Balance - January 1			1,122,965		746,751
Fund Balance - December 31		\$ 3,452,223			\$ 1,122,965

CAPITAL PROJECTS FUND

Capital projects fund is 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. Following is a list of projects accounted for in the capital projects fund.

- Mental Health Crisis Center – To account for the costs of constructing a group home facility.
- Courthouse Window Replacement – To account for the costs of replacing all of the windows in the County Courthouse with new energy efficient windows.
- Sheriff Lobby Window Replacement- To account for the cost of the replacing the lobby windows at the Sheriff department.
- Courthouse Elevator Upgrade – To account for the costs of upgrading all of the elevators in the County Courthouse.
- Orrin King Masonry Work – To account for the costs of repairing the masonry at the Orrin King Building.
- Coughlin Roof Repair – To account for the costs of repairing the roof at the Coughlin Building.
- DHS Oshkosh Parking Lot– To account for the cost of the replacement of the parking lot at the Oshkosh DHS location.

- Parks Soccer Complex Lighting– To account for the cost of the replacement of the lighting at the Parks Soccer Complex.
- 2019 Building Demolition- To account for the cost of the demolition several obsolete buildings not being used by the County.
- UWO-FC Child Care Center- To account for the cost of constructing a new child care center at the UWO-Fox Cities Campus.
- UWO-FC South Parking Lot- To account for the cost of repaving the south parking lot at the UWO-Fox Cities Campus.
- CAD RMS Replacement- To account for the cost of the upgrading the computer aided dispatch and records management system at the Sheriff department.
- Parks Dump Truck w/plow- To account for the cost of purchasing a new 5yd dump truck with a snowplow for the Parks Department.
- Parks Front End Loader- To account for the cost of purchasing a front end loader for the Parks Department.
- Road Construction &Resurfacing – To account for the costs for engineering, construction and resurfacing the county road system.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS- NONMAJOR CAPITAL PROJECTS FUND

December 31, 2020 and 2019

<u>ASSETS</u>		2020	2019
Cash and investments	\$	2,655,715	\$ 5,160,535
Total Assets	\$	2,655,715	\$ 5,160,535
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Vouchers payable	\$	844,552	\$ 467,415
Other accrued liabilities		98,845	105,978
Total Liabilities		943,397	573,393
Fund Balances:			
Restricted for:			
Unspent bond proceeds - capital improvements		1,740,577	3,072,341
Committed for:			
Prior year commitments		593,897	3,961,665
Unassigned for:			
Capital projects		(622,156)	(2,446,864)
Total Fund Balance		1,712,318	4,587,142
Total Liabilities and Fund Balance	\$	2,655,715	\$ 5,160,535

WINNEBAGO COUNTY, WISCONSIN

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - NONMAJOR CAPITAL PROJECTS FUND

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2020			2019 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 7,816,264	\$ 6,220,245	\$ 361,242	\$ (5,859,003)
Total Revenue	7,816,264	6,220,245	361,242	(5,859,003)
Expenditures:				
Capital projects	21,173,347	16,480,717	10,021,395	6,459,322
Total Expenditures	21,173,347	16,480,717	10,021,395	6,459,322
Excess of Revenues Over (Under) Expenditures	(13,357,083)	(10,260,472)	(9,660,153)	600,319
Other Financing Sources (Uses):				
Transfers in	177,647	196,583	196,583	-
Transfers out	(71,112)	(2,298,342)	(2,280,875)	17,467
Debt issued	8,663,406	7,775,089	8,869,621	1,094,532
Total Other Financing Sources (Uses)	8,769,941	5,673,330	6,785,329	1,111,999
Change in Fund Balance	\$ (4,587,142)	\$ (4,587,142)	(2,874,824)	\$ 1,712,318
Fund Balance - January 1			4,587,142	4,748,332
Fund Balance - December 31	\$	\$ 1,712,318		\$ 4,587,142

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN PROJECT BALANCES - NON MAJOR CAPITAL PROJECT FUND**

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	Mental Health Crisis Center	Courthouse Window Replacement	Sheriff Lobby Window Replacement	Courthouse Elevator Upgrade	Orrin King Masonry Work	Coughlin Roof Repair	DHS Oshkosh Parking Lot	Parks Soccer Complex Lighting
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-	-	-	-
Expenditures:								
Capital projects	625,350	2,642,565	-	793,451	64,900	134,724	4,039	26,005
Total Expenditures	625,350	2,642,565	-	793,451	64,900	134,724	4,039	26,005
Excess of Revenues Over (Under) Expenditures	(625,350)	(2,642,565)	-	(793,451)	(64,900)	(134,724)	(4,039)	(26,005)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(9,483)	-	(10,000)	-	-	(25,276)	(188)	(89,029)
Debt issued	-	1,898,469	-	1,030,426	-	-	-	-
Total Other Financing Sources (Uses)	(9,483)	1,898,469	(10,000)	1,030,426	-	(25,276)	(188)	(89,029)
Changes in Fund Balances	(634,833)	(744,096)	(10,000)	236,975	(64,900)	(160,000)	(4,227)	(115,034)
Project Balances - January 1	634,833	746,585	10,000	343,475	105,150	160,000	4,227	115,034
Project Balances - December 31	\$ -	\$ 2,489	\$ -	\$ 580,450	\$ 40,250	\$ -	\$ -	\$ -

WINNEBAGO COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN PROJECT BALANCES - NON MAJOR CAPITAL PROJECT FUND**

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	2019 Building Demolition	UWO-FC Child Care Center	UWO-FC South Parking Lot	CAD RMS Replacement	Parks Dump Truck w/plow	Parks Front Endloader	Road Construction & Resurfacing	Totals	
								December 31, 2020	December 31, 2019
Revenues:									
Intergovernmental	\$ -	\$ -	\$ 108,966	\$ -	\$ -	\$ -	\$ 252,276	\$ 361,242	\$ 445,407
Total Revenues	-	-	108,966	-	-	-	252,276	361,242	445,407
Expenditures:									
Capital projects	250,965	-	217,932	-	-	146,850	5,114,614	10,021,395	9,578,210
Total Expenditures	250,965	-	217,932	-	-	146,850	5,114,614	10,021,395	9,578,210
Excess of Revenues Over (Under) Expenditures	(250,965)	-	(108,966)	-	-	(146,850)	(4,862,338)	(9,660,153)	(9,132,803)
Other Financing Sources (Uses):									
Transfers in	-	-	-	-	-	-	196,583	196,583	429,447
Transfers out	-	-	(58,634)	(147,699)	-	-	(1,940,566)	(2,280,875)	(554,576)
Debt issued	-	267,300	167,600	-	5,171	146,850	5,353,805	8,869,621	9,096,742
Total Other Financing Sources (Uses)	-	267,300	108,966	(147,699)	5,171	146,850	3,609,822	6,785,329	8,971,613
Changes in Fund Balances	(250,965)	267,300	-	(147,699)	5,171	-	(1,252,516)	(2,874,824)	(161,190)
Project Balances - January 1	421,150	-	-	265,099	(5,171)	-	1,786,760	4,587,142	4,748,331
Project Balances - December 31	\$ 170,185	\$ 267,300	\$ -	\$ 117,400	\$ -	\$ -	\$ 534,244	\$ 1,712,318	\$ 4,587,142

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 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 POSITION - AIRPORT FUND

December 31, 2020 and 2019

	2020	2019
ASSETS		
Current Assets:		
Cash and investments	\$ 90,196	\$ 100
Accounts receivable (net of allowances)	24,021	170,792
Prepaid supplies	67,496	61,944
Advance payments - Vendors	-	1,817
Restricted assets		
Cash and investments	4,663,912	3,510,522
Total Current Assets	4,845,625	3,745,175
Noncurrent Assets:		
Net pension asset	86,888	-
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	5,337,115	4,222,447
Buildings	11,102,668	11,102,668
Improvements other than buildings	33,498,415	33,498,415
Machinery and equipment	5,273,010	5,248,510
Total Property and Equipment	62,171,593	61,032,425
Less accumulated depreciation	(32,705,374)	(31,323,184)
Total Property and Equipment - Net	29,466,219	29,709,241
Total Noncurrent Assets	29,553,107	29,709,241
Total Assets	34,398,732	33,454,416
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pensions	203,254	256,259
Deferred Outflow Related to WRS Life	21,239	4,912
Deferred Outflow Related to OPEB	3,406	-
Total Deferred Outflows of Resources	227,899	261,171
Total Assets and Deferred Outflows of Resources	\$ 34,626,631	\$ 33,715,587

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - AIRPORT FUND

December 31, 2020 and 2019

	2020	2019
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 49,763	\$ 74,749
Accrued compensation	6,308	19,416
Other accrued liabilities	14,062	6,986
Due to other governmental agencies	90,104	28,377
Due to other funds	-	71,073
Compensated absences	60,548	57,430
Current maturities of long-term debt	810,210	234,579
Total Current Liabilities	1,030,995	492,610
Compensated absences	13,472	13,854
General obligation debt	2,238,819	799,030
Net pension liability	-	93,860
Net WRS Life liability	53,104	36,434
OPEB liability	39,023	59,325
Total Liabilities	3,375,413	1,495,113
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	260,229	129,327
Deferred Inflows Related to WRS Life	8,241	9,775
Deferred Inflows Related to OPEB	12,701	8,106
Total Deferred Inflows of Resources	281,171	147,208
Net Position:		
Net investment in capital assets	28,149,479	29,108,481
Restricted for pension benefits	86,888	-
Restricted for purchase orders	69,162	22,636
Unrestricted	2,664,518	2,942,149
Total Net Position	30,970,047	32,073,266
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 34,626,631	\$ 33,715,587

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2020 and 2019

	2020	2019
Operating Revenues:		
Charges for services provided to:		
Public	\$ 952,060	\$ 1,115,970
Other governmental entities	5,000	5,000
Miscellaneous	914	2,618
Total Operating Revenues	957,974	1,123,588
Operating Expenses:		
Salaries, wages and benefits	675,491	734,563
Materials, supplies and services	350,479	568,768
Heat, light and power	523,640	510,755
Depreciation	1,382,190	1,566,153
Total Operating Expenses	2,931,800	3,380,239
Operating loss	(1,973,826)	(2,256,651)
Non-Operating Revenues (Expenses):		
Interest expense	(28,916)	(16,657)
Grant revenue	2,190	-
Total Non-Operating Revenues (Expenses)	(26,726)	(16,657)
Loss Before Transfers	(2,000,552)	(2,273,308)
Transfers		
Net Transfers	895,188	2,814,570
Loss before Capital Contributions	895,188	2,814,570
Capital Contributions		
Loss before Capital Contributions	(1,105,364)	541,262
Capital Contributions	2,145	-
Decrease in Net Position	(1,103,219)	541,262
Net Position - January 1	32,073,266	31,532,004
Net Position - December 31	\$ 30,970,047	\$ 32,073,266

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS AIRPORT FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 1,099,745	\$ 998,084
Cash received from other governmental entities	5,000	5,000
Cash payments for goods and services	(911,514)	(998,685)
Cash payments to employees	(703,009)	(654,429)
Net cash provided by/(used for) operating activities	(509,778)	(650,030)
Cash flows from noncapital financing activities		
Transfers	895,188	2,814,570
Grants received	2,190	-
Net cash provided by noncapital financing activities	897,378	2,814,570
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,137,023)	(57,503)
Payment of debt	(234,579)	(105,532)
Interest paid on debt	(22,512)	(14,415)
Proceeds from issuance of debt	2,250,000	475,000
Net cash provided by (used for) capital and related financing activities	855,886	297,550
Net increase in cash and cash equivalents	1,243,486	2,462,090
Cash and cash equivalents - January 1	3,510,622	1,048,532
Cash and cash equivalents - December 31	\$ 4,754,108	\$ 3,510,622

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS AIRPORT FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Reconciliation of operating loss to net cash provided by (used for) operating activities:		
Operating loss	\$ (1,973,826)	\$ (2,256,651)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	1,382,190	1,566,153
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	146,771	(120,504)
Prepaid supplies	(5,552)	5,968
Advance payments	1,817	7,294
Net pension asset	(86,888)	79,412
Deferred outflows pension	53,005	(110,403)
Deferred outflow WRS Life	(16,327)	(389)
Deferred outflow OPEB	(3,406)	-
Vouchers payable	(24,986)	31,743
Due to other governments	61,727	(35,515)
Due from / to other funds	(71,073)	71,073
Net pension liability	(93,860)	93,860
Net WRS Life liability	16,670	(5,391)
Net OPEB liability	(20,302)	5,070
Deferred inflows pension	130,902	(27,169)
Deferred inflows WRS Life	(1,534)	9,151
Deferred inflows OPEB	4,595	1,897
Other liabilities	(9,701)	34,371
Total adjustments	1,464,048	1,606,621
Net cash provided by (used for) operating activities	\$ (509,778)	\$ (650,030)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 90,196	\$ 100
Restricted cash and investments	4,663,912	3,510,522
	\$ 4,754,108	\$ 3,510,622

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2020 there was a non cash contribution of \$2,145 from the FAA. In 2019 there was no non cash contribution.

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

December 31, 2020 and 2019

	2020	2019
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 35,440,769	\$ 34,452,056
Receivables (net of allowances for uncollectibles):		
Accounts receivable	533,801	401,436
Accrued interest	242,429	321,566
Due from other governmental agencies	854,937	461,635
Advance payments - Vendors	51,511	103,278
Total Current Assets	37,123,447	35,739,971
Noncurrent Assets:		
Restricted assets:		
Cash and investments	11,350,884	11,327,328
Accrued interest	45,522	55,967
Other Assets:		
Investment in Tri-County Venture	209,006	272,863
Net pension asset	160,585	-
Property and equipment:		
Land	1,986,318	1,986,318
Construction in progress	1,798,351	2,123,018
Buildings	6,139,189	6,139,189
Improvements other than buildings	23,509,677	23,488,767
Machinery and equipment	7,373,096	5,943,783
Total Property and Equipment	40,806,631	39,681,075
Less accumulated depreciation	(31,685,342)	(30,775,535)
Total Property and Equipment - Net	9,121,289	8,905,540
Total Noncurrent Assets	20,887,286	20,561,698
Total Assets	58,010,733	56,301,669
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related for Pensions	381,102	482,764
Deferred Outflow Related for WRS Life	21,179	6,471
Deferred Outflow Related for OPEB	4,381	-
Total Deferred Outflows of Resources	406,662	489,235
Total Assets and Deferred outflows of resources	\$ 58,417,395	\$ 56,790,904

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

December 31, 2020 and 2019

	2020	2019
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 370,401	\$ 822,600
Accrued compensation	15,440	34,799
Other accrued liabilities	72,058	87,578
Due to other governmental agencies	401,959	382,361
Compensated absences	83,529	91,235
Current maturities of long-term debt	-	2,632
Total Current Liabilities	<u>943,387</u>	<u>1,421,205</u>
Compensated absences	13,319	8,005
Landfill closure and long-term care	15,111,659	15,883,324
Long-term due to other governments	139,408	210,906
Net pension liability	-	175,974
Net WRS Life liability	52,956	48,002
OPEB liability	50,206	59,164
Total Liabilities	<u>16,310,935</u>	<u>17,806,580</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	480,953	242,470
Deferred Inflows Related to WRS Life	8,218	12,879
Deferred Inflows Related to OPEB	16,340	8,087
Total Deferred Outflows of Resources	<u>505,511</u>	<u>263,436</u>
Net Position:		
Net Investment in capital assets	9,105,903	8,527,928
Restricted for pensions	160,585	-
Restricted for Purchase orders	67,454	801,332
Unrestricted	32,267,007	29,391,628
Total Net Position	<u>41,600,949</u>	<u>38,720,888</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 58,417,395</u>	<u>\$ 56,790,904</u>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2020 and 2019

	2020	2019
Operating Revenues:		
Charges for services provided to:		
Public	\$ 9,063,865	\$ 8,425,738
Other governmental entities	1,284,077	576,205
Other county departments	92,661	91,103
Miscellaneous	43,579	42,196
Total Operating Revenues	10,484,182	9,135,242
Operating Expenses:		
Salaries, wages and benefits	1,308,164	1,381,674
Materials, supplies and services	7,265,973	6,712,163
Heat, light and power	359,996	367,191
Depreciation	909,807	818,919
Landfill closure and long-term care	(707,808)	(985,128)
Total Operating Expenses	9,136,132	8,294,819
Operating income	1,348,050	840,423
Non-Operating Revenues (Expenses):		
Investment income	1,508,801	1,622,763
Interest expense	(16)	(146)
Grant revenue	23,226	16,201
Total Non-Operating Revenues (Expenses)	1,532,011	1,638,818
Increase in Net Position	2,880,061	2,479,241
Net Position - January 1	38,720,888	36,241,647
Net Position - December 31	\$ 41,600,949	\$ 38,720,888

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

For the years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 9,865,854	\$ 9,197,303
Cash received from county	92,661	91,103
Cash payments for goods and services	(8,093,807)	(6,861,336)
Cash payments to employees	(1,345,830)	(1,268,123)
Net cash provided by operating activities	518,878	1,158,947
Cash flows from noncapital financing activities		
Grants received	23,226	16,201
Net cash provided by noncapital financing activities	23,226	16,201
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,181,892)	(2,184,275)
Payment of debt	(2,632)	(18,320)
Interest paid on debt	(30)	(240)
Proceeds from sale of capital assets	-	2,361
Net cash used for capital and related financing activities	(1,184,554)	(2,200,474)
Cash flows from investing activities:		
Purchases of investments	(6,353,794)	(6,490,476)
Sale of investments	6,051,149	6,375,452
Investment income	1,598,383	1,516,999
Net cash provided by investing activities	1,295,738	1,401,975
Net increase in cash and cash equivalents	653,288	376,649
Cash and cash equivalents - January 1	34,882,853	34,506,204
Cash and cash equivalents - December 31	\$ 35,536,141	\$ 34,882,853

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

For the years ended December 31, 2020 and 2019

	2020	2019
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 1,348,050	\$ 840,423
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	909,807	818,919
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	(132,365)	106,842
Due from other governments	(393,302)	46,322
Investment in Tri-County Single Stream Recycling	63,857	65,757
Advance payments	51,767	(102,528)
Net pension asset	(160,585)	145,581
Deferred outflow pension	101,662	(214,763)
Deferred outflow WRS Life	(14,708)	(512)
Deferred outflow OPEB	(4,381)	9,152
Vouchers payable	(452,199)	291,657
Due to other governments	19,598	7,082
Other liabilities	(37,257)	117,686
Net pension liability	(175,974)	175,974
Net WRS Life liability	4,954	(7,103)
Net OPEB liability	(8,958)	5,517
Deferred inflow pension	238,483	(44,422)
Deferred inflow WRS Life	(4,661)	12,057
Deferred inflow OPEB	8,253	1,948
Long-term due to other governments	(71,498)	(65,757)
Long-term care accrual	(771,665)	(1,050,885)
Total adjustments	(829,172)	318,524
Net cash provided by operating activities	\$ 518,878	\$ 1,158,947
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 35,440,769	\$ 34,452,056
Restricted cash and investments	11,350,884	11,327,328
Less noncurrent investments	(11,255,512)	(10,896,531)
	\$ 35,536,141	\$ 34,882,853

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2020 or 2019, 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 POSITION -
PARK VIEW HEALTH CENTER FUND

December 31, 2020 and 2019

	2020	2019
ASSETS		
Current Assets:		
Cash and investments	\$ 10,751,021	\$ 11,325,777
Accounts receivable (net of allowances for uncollectibles)	154,166	138,239
Due from other governmental agencies	772,592	987,716
Due from other funds	-	71,073
Prepaid supplies	156,981	167,262
Advance payments - Vendors	252,761	223,765
Total Current Assets	12,087,521	12,913,832
Noncurrent Assets:		
Net pension asset	1,792,022	-
Property and Equipment:		
Land	147,842	147,842
Construction in progress	46,729	11,393
Buildings	25,684,933	25,684,933
Improvements other than buildings	627,573	391,478
Machinery and equipment	1,653,387	1,566,088
Total Property and Equipment	28,160,464	27,801,734
Less accumulated depreciation	(7,867,519)	(7,293,766)
Total Property and Equipment - Net	20,292,945	20,507,968
Total noncurrent assets	22,084,967	20,507,968
Total Assets	34,172,488	33,421,800
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pensions	4,195,930	5,688,348
Deferred Outflow Related to WRS Life	301,114	63,563
Deferred Outflow Related to OPEB	186,517	119,639
Total Deferred Outflows of Resources	4,683,561	5,851,550
Total Assets and Deferred Outflows of Resources	\$ 38,856,049	\$ 39,273,350

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION -
PARK VIEW HEALTH CENTER FUND

December 31, 2020 and 2019

	2020	2019
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 163,097	\$ 183,770
Accrued compensation	363,039	302,646
Other accrued liabilities	189	1,295
Due to other governmental agencies	8,208	13,247
Compensated absences	917,811	826,790
Current maturities of long-term debt	36,856	192,775
Total Current Liabilities	1,489,200	1,520,523
Compensated absences	67,441	177,280
General obligation debt	-	36,856
Net pension liability	-	2,097,516
Net WRS Life liability	752,886	471,482
OPEB liability	799,306	800,792
Total Liabilities	3,108,833	5,104,449
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	5,367,131	2,890,103
Deferred Inflows Related to WRS Life	116,841	126,499
Deferred Inflows Related to OPEB	260,149	109,458
Total Deferred Outflows of Resources	5,744,121	3,126,060
Net Position:		
Net investment in capital assets	20,255,489	20,301,970
Restricted for pensions	1,792,022	-
Restricted for purchase orders	175,959	3,048
Unrestricted	7,779,625	10,737,823
Total Net Position	30,003,095	31,042,841
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 38,856,049	\$ 39,273,350

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2020 and 2019

	2020	2019
Operating Revenues:		
Charges for services provided to:		
Public	\$ 4,381,258	\$ 4,607,211
Other governmental entities	9,250,107	8,649,051
Miscellaneous	31,617	21,171
Total Operating Revenues	13,662,982	13,277,433
Operating Expenses:		
Salaries, wages and benefits	14,338,825	14,679,781
Materials, supplies and services	3,043,917	3,192,224
Heat, light and power	332,721	351,728
Depreciation	599,132	592,418
Total Operating Expenses	18,314,595	18,816,151
Operating Loss	(4,651,613)	(5,538,718)
Non-Operating Revenues (Expenses):		
Interest expense	(1,790)	(6,670)
Grant revenue	2,645,509	2,901,245
Total Non-Operating Revenues (Expenses)	2,643,719	2,894,575
Loss Before Transfers	(2,007,894)	(2,644,143)
Transfers in	767,796	1,937,136
Capital Contribution	200,352	-
Increase (decrease) in Net Position	(1,039,746)	(707,007)
Net Position - January 1	31,042,841	31,749,848
Net Position - December 31	\$ 30,003,095	\$ 31,042,841

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 13,933,252	\$ 13,284,204
Cash payments for goods and services	(3,421,065)	(3,579,041)
Cash payments to employees	(14,120,820)	(14,012,907)
Net cash used for operating activities	<u>(3,608,633)</u>	<u>(4,307,744)</u>
Cash flows from noncapital financing activities		
Transfers in	767,796	1,937,136
Grants received	2,645,509	2,901,245
Net cash provided by noncapital financing activities	<u>3,413,305</u>	<u>4,838,381</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(183,757)	(41,142)
Payment of debt	(192,775)	(329,073)
Interest paid on debt	(2,896)	(8,920)
Net cash used for capital and related financing activities	<u>(379,428)</u>	<u>(379,135)</u>
Net increase (decrease) in cash and cash equivalents	<u>(574,756)</u>	<u>151,502</u>
Cash and cash equivalents - January 1	<u>11,325,777</u>	<u>11,174,275</u>
Cash and cash equivalents - December 31	<u>\$ 10,751,021</u>	<u>\$ 11,325,777</u>

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS PARK VIEW HEALTH CENTER FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (4,651,613)	\$ (5,538,718)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	599,132	592,418
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	(15,927)	160,516
Due from other governments	215,124	(82,672)
Due from other funds	71,073	(71,073)
Prepaid supplies	10,281	(30,785)
Advance payments	(28,996)	(9,847)
Net Pension Asset	(1,792,022)	1,752,460
Deferred outflow pension	1,472,418	(2,477,399)
Deferred outflow WRS Life	(237,551)	(5,029)
Deferred outflow OPEB	(66,878)	24,858
Vouchers payable	(20,673)	(7,136)
Due to other governments	(5,039)	12,679
Other liabilities	41,575	(113,968)
Net Pension liability	(2,097,516)	2,097,516
Net WRS Life liability	281,404	(69,758)
Net OPEB liability	(1,486)	(102,847)
Deferred inflow pension	2,477,028	(563,429)
Deferred inflow WRS Life	(9,658)	118,419
Deferred inflow OPEB	150,691	6,051
Total adjustments	1,042,980	1,230,974
Net cash used for operating activities	\$ (3,608,633)	\$ (4,307,744)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 10,751,021	\$ 11,325,777

NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES

In 2020, the General Fund paid \$200,352 for the cost of repaving the parking lot. In 2019, there were no non cash transactions.

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF NET POSITION -
HIGHWAY FUND

December 31, 2020 and 2019

	2020	2019
ASSETS		
Current Assets:		
Cash and investments	\$ 2,140,371	\$ 1,161,392
Receivable (net of allowances for uncollectibles):		
Accounts receivable	338,837	15,457
Interest receivable	13,016	7,940
Due from other governmental agencies	1,018,325	1,875,938
Prepaid supplies	934,686	793,371
Advance payments - Vendors	3,381	6,735
Restricted assets		
Cash and investments	17,590	-
Total Current Assets	4,466,206	3,860,833
Noncurrent Assets:		
Net pension asset	774,667	-
Property and Equipment:		
Land	738,916	738,916
Construction in progress	332,410	-
Buildings	7,220,778	7,220,778
Improvements other than buildings	473,450	331,600
Machinery and equipment	16,925,739	16,515,433
Total Property and Equipment	25,691,293	24,806,727
Less accumulated depreciation	(16,501,055)	(15,432,974)
Total Property and Equipment - Net	9,190,238	9,373,753
Total Noncurrent Assets	9,964,905	9,373,753
Total Assets	14,431,111	13,234,586
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions	1,822,195	2,298,319
Deferred Outflows Related to WRS Life	171,157	33,890
Deferred Outflows Related to OPEB	57,644	46,440
Total Deferred Outflows of Resources	2,050,996	2,378,649
Total Assets and Deferred Outflows of Resources	\$ 16,482,107	\$ 15,613,235

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF NET POSITION -
HIGHWAY FUND

December 31, 2020 and 2019

	2020	2019
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 62,919	\$ 146,216
Accrued compensation	223,605	169,017
Other accrued liabilities	3,361	2,734
Due to other governmental agencies	20,439	20,239
Unearned revenue	-	176,547
Compensated absences	362,470	215,587
Current maturities of long-term debt	173,130	80,866
Total Current Liabilities	845,924	811,206
Compensated absences	125,387	192,950
General obligation debt	496,135	319,266
Net pension liability	-	834,228
Net WRS Life liability	427,951	251,378
OPEB liability	339,660	432,377
Total Liabilities	2,235,057	2,841,405
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	2,320,140	1,149,458
Deferred Inflows Related to WRS Life	66,414	67,445
Deferred Inflows Related to OPEB	110,549	59,100
Total Deferred Outflows of Resources	2,497,103	1,276,003
Net Position:		
Net Investment in capital assets	8,538,563	8,981,234
Restricted for pensions	774,667	-
Restricted for Purchase orders	835,332	4,400
Unrestricted	1,601,385	2,510,193
Total Net Position	11,749,947	11,495,827
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 16,482,107	\$ 15,613,235

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - HIGHWAY FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Operating Revenues:		
Charges for services provided to:		
Public	\$ 34,381	\$ 16,756
Other governmental entities	7,072,214	8,069,152
Other county departments	9,199,592	9,080,068
Miscellaneous	38,203	372,784
Total Operating Revenues	16,344,390	17,538,760
Operating Expenses:		
Salaries, wages and benefits	6,423,964	6,469,660
Materials, supplies and services	8,290,442	8,672,171
Heat, light and power	200,970	229,748
Depreciation	1,245,987	1,343,861
Total Operating Expenses	16,161,363	16,715,440
Operating income	183,027	823,320
Non-Operating Revenues (Expenses):		
Investment income	75,048	46,110
Interest expense	(10,327)	(11,415)
Grant revenue	3,101	-
Gain (loss) on sale of capital assets	3,271	(75,450)
Total Non-Operating Revenues (Expenses)	71,093	(40,755)
Increase in Net Position	254,120	782,565
Net Position - January 1	11,495,827	10,713,262
Net Position - December 31	\$ 11,749,947	\$ 11,495,827

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS HIGHWAY FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 7,502,484	\$ 7,628,580
Cash received from county	9,199,592	9,080,068
Cash payments for goods and services	(8,712,470)	(8,939,659)
Cash payments to employees	(6,266,342)	(6,199,696)
Net cash provided by operating activities	<u>1,723,264</u>	<u>1,569,293</u>
Cash flows from noncapital financing activities		
Grants received	<u>3,101</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,069,018)	(1,291,589)
Payment of debt	(80,866)	(145,446)
Interest paid on debt	(9,700)	(12,248)
Proceeds from sale of capital assets	9,816	7,192
Proceeds from issuance of debt	<u>350,000</u>	<u>-</u>
Net cash used for capital and related financing activities	<u>(799,768)</u>	<u>(1,442,091)</u>
Cash flows from investing activities:		
Investment income	<u>69,972</u>	<u>41,299</u>
Net cash provided by investing activities	<u>69,972</u>	<u>41,299</u>
Net increase in cash and cash equivalents	<u>996,569</u>	<u>168,501</u>
Cash and cash equivalents - January 1	<u>1,161,392</u>	<u>992,891</u>
Cash and cash equivalents - December 31	<u>\$ 2,157,961</u>	<u>\$ 1,161,392</u>

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS HIGHWAY FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 183,027	\$ 823,320
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,245,987	1,343,861
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	(323,380)	67,137
Due from other governments	857,613	(937,957)
Prepaid supplies	(141,315)	(71,914)
Advance payments	3,354	(818)
Net pension asset	(774,667)	691,595
Deferred outflow pension	476,124	(1,024,450)
Deferred outflow WRS Life	(137,267)	(2,682)
Deferred outflow OPEB	(11,204)	(955)
Vouchers payable	(83,297)	102,833
Due to other governments	200	(67,841)
Unearned revenue	(176,547)	40,708
Other liabilities	133,908	(3,151)
Net pension liability	(834,228)	834,228
Net WRS Life liability	176,573	(37,193)
Net OPEB liability	(92,717)	(41,937)
Deferred inflow pension	1,170,682	(213,452)
Deferred inflow WRS Life	(1,031)	63,138
Deferred inflow OPEB	51,449	4,823
Total adjustments	1,540,237	745,973
Net cash provided by operating activities	\$ 1,723,264	\$ 1,569,293
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 2,140,371	\$ 1,161,392
Restricted cash and investments	17,590	-
	\$ 2,157,961	\$ 1,161,392
<u>NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</u>		

In 2020, the County had no non cash transactions. In 2019, the County had no non cash transactions.

INTERNAL SERVICE FUNDS

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

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

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS

December 31, 2020
(With summarized financial information as of December 31, 2019)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2020	December 31, 2019
ASSETS				
Current Assets:				
Cash and investments	\$ 232,670	\$ 13,456,502	\$ 13,689,172	\$ 11,806,894
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	385,200	385,200	209,069
Accrued interest	1,334	97,787	99,121	121,709
Due from other governmental agencies	618	-	618	756
Prepaid supplies	19,490	-	19,490	17,880
Advance payments - Vendors	-	288,007	288,007	363,505
Total Current Assets	254,112	14,227,496	14,481,608	12,519,813
Noncurrent Assets:				
Insurance deposit	-	208,996	208,996	219,872
Total Assets	\$ 254,112	\$ 14,436,492	\$ 14,690,604	\$ 12,739,685

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS

December 31, 2020
(With summarized financial information as of December 31, 2019)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2020	December 31, 2019
Current Liabilities				
Vouchers payable	\$ 23,826	\$ 55,103	\$ 78,929	\$ 199,145
Accrued compensation	5,843	-	5,843	2,219
Claims payable	-	3,608,019	3,608,019	3,477,846
Unearned revenues	-	1,519,661	1,519,661	1,491,362
Compensated absences	5,145	-	5,145	4,873
Total Current Liabilities	34,814	5,182,783	5,217,597	5,175,445
Compensated absences OPEB liability	9,719 7,018	- -	9,719 7,018	14,685 10,376
Total Liabilities	51,551	5,182,783	5,234,334	5,200,506
Net Position:				
Restricted for Purchase orders	-	10,000	10,000	16,776
Unrestricted (deficit)	202,561	9,243,709	9,446,270	7,522,403
Total Net Position	202,561	9,253,709	9,456,270	7,539,179
Total Liabilities and Net Position	\$ 254,112	\$ 14,436,492	\$ 14,690,604	\$ 12,739,685

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2020	December 31, 2019
Operating Revenues:				
Charges for services provided to:				
Public	\$ 721	\$ 3,834,278	\$ 3,834,999	\$ 2,776,025
Other governmental entities	1,537	-	1,537	2,868
Other county departments	381,929	15,248,328	15,630,257	15,999,596
Miscellaneous	-	-	-	84
Total Operating Revenues	384,187	19,082,606	19,466,793	18,778,573
Operating Expenses:				
Salaries, wages and benefits	51,246	76,902	128,148	119,227
Materials, supplies and services	303,985	17,559,831	17,863,816	20,412,681
Total Operating Expenses	355,231	17,636,733	17,991,964	20,531,908
Operating Income (loss)	28,956	1,445,873	1,474,829	(1,753,335)
Non-Operating Revenues:				
Investment income	6,188	435,174	441,362	429,531
Grant revenue	-	900	900	-
Total Non-Operating Revenues	6,188	436,074	442,262	429,531
Income (Loss) Before Transfers	35,144	1,881,947	1,917,091	(1,323,804)
Transfers	-	-	-	824,000
Increase in Net Position	35,144	1,881,947	1,917,091	(499,804)
Total Net Position - January 1	167,417	7,371,762	7,539,179	8,038,983
Total Net Position - December 31	\$ 202,561	\$ 9,253,709	\$ 9,456,270	\$ 7,539,179

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2020	December 31, 2019
Cash flows from operating activities:				
Cash received from customers	\$ 2,435	\$ 3,834,278	\$ 3,836,713	\$ 2,778,524
Cash received from county	381,929	15,100,457	15,482,386	16,189,557
Cash payments for goods and services	(314,918)	(17,454,177)	(17,769,095)	(19,789,482)
Cash payments to employees	(55,674)	(76,902)	(132,576)	(118,955)
Net cash provided by (used for) operating activities	13,772	1,403,656	1,417,428	(940,356)
Cash flows from noncapital financing activities:				
Transfers	-	-	-	824,000
Grants received	-	900	900	-
Net cash provided by noncapital financing activities	-	900	900	824,000
Cash flows from investing activities:				
Investment income	6,161	457,789	463,950	384,182
Net increase in cash and cash equivalents	19,933	1,862,345	1,882,278	267,826
Cash and cash equivalents - January 1	212,737	11,594,157	11,806,894	11,539,068
Cash and cash equivalents - December 31	\$ 232,670	\$ 13,456,502	\$ 13,689,172	\$ 11,806,894

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2020
(With summarized financial information for the year ended December 31, 2019)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2020	December 31, 2019
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 28,956	\$ 1,445,873	\$ 1,474,829	\$ (1,753,335)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Effect of changes in assets and liabilities				
Receivables	39	(176,170)	(176,131)	150,095
Due from other governments	138	-	138	(450)
Prepaid supplies	(1,610)	-	(1,610)	(839)
Advance payments	-	86,374	86,374	122,327
Vouchers payable	(9,323)	(110,893)	(120,216)	82,590
OPEB liability	(3,358)	-	(3,358)	497
Other liabilities	(1,070)	158,472	157,402	458,759
Total adjustments	(15,184)	(42,217)	(57,401)	812,979
Net cash provided by (used for) operating activities	\$ 13,772	\$ 1,403,656	\$ 1,417,428	\$ (940,356)

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2020 and 2019, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION -
GENERAL SERVICES FUND

December 31, 2020 and 2019

	2020	2019
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 232,670	\$ 212,737
Receivables (net of allowances for uncollectibles):		
Accounts receivable	-	39
Accrued interest	1,334	1,307
Due from other governmental agencies	618	756
Prepaid supplies	19,490	17,880
Total Assets	\$ 254,112	\$ 232,719
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 23,826	\$ 33,149
Accrued compensation	5,843	2,219
Compensated absences	5,145	4,873
Total Current Liabilities	34,814	40,241
Compensated absences OPEB liability	9,719	14,685
	7,018	10,376
Total Liabilities	51,551	65,302
Net Position:		
Unrestricted	202,561	167,417
Total Net Position	202,561	167,417
Total Liabilities and Net Position	\$ 254,112	\$ 232,719

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2020 and 2019

	2020	2019
Operating Revenues:		
Charges for services provided to:		
Public	721	1,613
Other governmental entities	1,537	2,868
Other county departments	381,929	396,551
Total Operating Revenues	384,187	401,032
Operating Expenses:		
Salaries, wages and benefits	51,246	52,779
Materials, supplies and services	303,985	317,165
Total Operating Expenses	355,231	369,944
Operating income	28,956	31,088
Non-Operating Revenues :		
Investment income	6,188	5,154
Increase in Net Position	35,144	36,242
Net Position - January 1	167,417	131,175
Net Position - December 31	\$ 202,561	\$ 167,417

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

For the years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 2,435	\$ 4,028
Cash received from county	381,929	396,551
Cash payments for goods and services	(314,918)	(298,800)
Cash payments to employees	(55,674)	(52,507)
Net cash provided by operating activities	13,772	49,272
Cash flows from investing activities:		
Investment income	6,161	4,650
Net increase in cash and cash equivalents	19,933	53,922
Cash and cash equivalents - January 1	212,737	158,815
Cash and cash equivalents - December 31	\$ 232,670	\$ 212,737
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 28,956	\$ 31,088
Adjustments to reconcile operating income to net cash provided by operating activities:		
Effect of changes in assets and liabilities		
Receivables	39	(3)
Due from other governments	138	(450)
Prepaid supplies	(1,610)	(839)
Advance payments	-	9,646
Vouchers payable	(9,323)	9,558
OPEB liability	(3,358)	497
Other liabilities	(1,070)	(225)
Total adjustments	(15,184)	18,184
Net cash provided by operating activities	\$ 13,772	\$ 49,272
NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
In 2020 and 2019, there were no noncash transactions.		

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - SELF INSURANCE FUND

December 31, 2020 and 2019

	2020	2019
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 13,456,502	\$ 11,594,157
Receivables (net of allowances for uncollectibles):		
Accounts receivable	385,200	209,030
Accrued interest	97,787	120,402
Advance payments - Vendors	288,007	363,505
Total Current Assets	14,227,496	12,287,094
Noncurrent Assets:		
Insurance deposit	208,996	219,872
Total Noncurrent Assets	208,996	219,872
Total Assets	\$ 14,436,492	\$ 12,506,966
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 55,103	\$ 165,996
Claims payable	3,608,019	3,477,846
Unearned revenues	1,519,661	1,491,362
Total Liabilities	5,182,783	5,135,204
Net Position:		
Restricted for Purchase orders	10,000	16,776
Unrestricted	9,243,709	7,354,986
Total Net Position	9,253,709	7,371,762
Total Liabilities and Net Position	\$ 14,436,492	\$ 12,506,966

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2020 and 2019

	2020	2019
Operating Revenues:		
Charges for services provided to:		
Public	\$ 3,834,278	\$ 2,774,412
Other county departments	15,248,328	15,603,045
Miscellaneous	-	84
Total Operating Revenues	19,082,606	18,377,541
Operating Expenses:		
Salaries, wages and benefits	76,902	66,448
Materials, supplies and services	17,559,831	20,095,516
Total Operating Expenses	17,636,733	20,161,964
Operating Income (Loss)	1,445,873	(1,784,423)
Non-Operating Revenues:		
Investment income	435,174	424,377
Grant revenue	900	-
Total Non-Operating Revenues	436,074	424,377
Income (Loss) Before Transfers	1,881,947	(1,360,046)
Transfers	-	824,000
Increase (decrease) in Net Position	1,881,947	(536,046)
Net Position - January 1	7,371,762	7,907,808
Net Position - December 31	\$ 9,253,709	\$ 7,371,762

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Cash flows from operating activities:		
Cash received from customers	\$ 3,834,278	\$ 2,774,496
Cash received from county	15,100,457	15,793,006
Cash payments for goods and services	(17,454,177)	(19,490,682)
Cash payments to employees	(76,902)	(66,448)
Net cash (used for) provided by operating activities	1,403,656	(989,628)
Cash flows from noncapital financing activities:		
Transfers	-	824,000
Grants received	900	-
Net cash provided by noncapital financing activities	900	824,000
Cash flows from investing activities:		
Investment income	457,789	379,532
Net increase in cash and cash equivalents	1,862,345	213,904
Cash and cash equivalents - January 1	11,594,157	11,380,253
Cash and cash equivalents - December 31	\$ 13,456,502	\$ 11,594,157

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2020 and 2019

	2020	2019
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 1,445,873	\$ (1,784,423)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Effect of changes in assets and liabilities:		
Receivables	(176,170)	150,098
Advance payments	86,374	112,681
Vouchers payable	(110,893)	73,032
Other liabilities	158,472	458,984
Total adjustments	(42,217)	794,795
Net cash (used for) provided by operating activities	\$ 1,403,656	\$ (989,628)

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2020 and 2019, there were no noncash transactions.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the County as an agent. Custodial 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.
- . Inmate's Deposit Fund - To account for the receipt and disbursement of monies held for the benefit of inmates at the Law Enforcement Center.
- . Patient's Fund - To account for the receipt and disbursement of monies held for the benefit of patients at Park View Health Center.
- . MEG Unit - To account for the receipt and disbursement of funds for the Lake Winnebago Area Metropolitan Enforcement Group.
- . Post Retirement Health Fund - To account for the receipt and disbursement of funds for the conversion of sick leave to health care premiums.
- . Other Custodial Funds - To account for the receipt and disbursement of funds for small items such as real estate transfer fees, drainage districts, etc.

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF FIDUCIARY NET POSITION- FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS

December 31, 2020, and 2019

	Litigant's Deposit Fund	Inmate's Deposit Fund	Patient's Fund	Meg Unit	Post Retirement Health	Other Custodial Funds	Totals	
							December 31, 2020	December 31, 2019
ASSETS								
Cash and investments	\$ 1,015,401	\$ 30,019	\$ 86,295	\$ 192,637	\$ 116,648	\$ 473,205	\$ 1,914,205	\$ 1,618,921
Accounts receivable	-	-	-	926	-	-	926	1,693
Accrued grants and aid	-	-	-	58,955	-	-	58,955	114,876
Prepaid items	-	-	-	5,633	-	-	5,633	7,868
Equipment	-	-	-	240,021	-	-	240,021	244,167
Total Assets	\$ 1,015,401	\$ 30,019	\$ 86,295	\$ 498,172	\$ 116,648	\$ 473,205	\$ 2,219,740	\$ 1,987,525
LIABILITIES								
Liabilities:								
Due to Others	\$ 757,058	\$ 12,389	\$ 73,401	\$ 146,982	\$ -	\$ 276,174	\$ 1,266,004	\$ 867,797
Salaries Payable	-	-	-	2,206	-	-	2,206	5,560
Total Liabilities	757,058	12,389	73,401	149,188	-	276,174	1,268,210	873,357
NET POSITION								
Restricted for:								
and								
Other Governments	258,343	17,630	12,894	348,984	116,648	197,031	951,530	1,114,168
Total Liabilities and Net Position	\$ 1,015,401	\$ 30,019	\$ 86,295	\$ 498,172	\$ 116,648	\$ 473,205	\$ 2,219,740	\$ 1,987,525

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION- FIDUCIARY FUNDS - OTHER CUSTODIAL FUNDS

For the Years Ended December 31, 2020, and 2019

	Litigant's Deposit Fund	Inmate's Deposit Fund	Patient's Fund	Meg Unit	Post Retirement Health	Other Custodial Funds	Totals	
							December 31, 2020	December 31, 2019
ADDITIONS								
Contributions:								
Individuals	\$ 7,917	\$ 814,601	\$ 15,003	\$ -	\$ 163,444	\$ 747	\$ 1,001,712	\$ 1,455,777
Other Governments	-	-	-	73,125	-	9,734	82,859	58,620
Licenses and Fees Collected	6,516,627	-	-	65,242	-	2,278,074	8,859,943	10,082,883
Grants and aid	-	-	-	313,355	-	-	313,355	350,003
Miscellaneous	-	-	-	6,828	-	-	6,828	6,448
Total Additions	6,524,544	814,601	15,003	458,550	163,444	2,288,555	10,264,697	11,953,731
DEDUCTIONS								
Benefit Payments to Individuals	7,917	839,175	85,739	-	-	-	932,831	1,181,532
Payments to State	3,286,978	-	-	-	-	2,277,098	5,564,076	5,788,319
Administrative Expenses	-	-	-	144,365	-	-	144,365	139,289
Payments to Other Entities	3,276,049	-	-	109,034	145,860	31,665	3,562,608	4,569,037
Other Payments for Operations	-	-	-	223,455	-	-	223,455	204,098
Total Deductions	6,570,944	839,175	85,739	476,854	145,860	2,308,763	10,427,335	11,882,275
Net Increase (Decrease)	(46,400)	(24,574)	(70,736)	(18,304)	17,584	(20,208)	(162,638)	71,456
Fiduciary Net Position - January 1	304,743	42,204	83,630	367,288	99,064	217,239	1,114,168	1,042,712
Fiduciary Net Position - December 31	\$ 258,343	\$ 17,630	\$ 12,894	\$ 348,984	\$ 116,648	\$ 197,031	\$ 951,530	\$ 1,114,168

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, 2020 and 2019

	2020	2019
<u>General Capital Assets:</u>		
Land	\$ 4,242,962	\$ 4,242,962
Buildings	79,113,583	75,536,352
Improvements other than buildings	23,617,068	23,096,491
Machinery and equipment	40,903,591	39,794,607
Infrastructure	115,620,867	110,635,771
Construction in progress	7,778,149	8,422,098
	271,276,220	261,728,281
Less accumulated depreciation	(83,574,653)	(78,873,200)
Total General Capital Assets - Net	\$ 187,701,567	\$ 182,855,081
<u>Investment in General Capital Assets From:</u>		
General revenues	\$ 187,555,290	\$ 182,708,804
Special revenues	146,277	146,277
	\$ 187,701,567	\$ 182,855,081
Assets		

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2020

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	\$ -	\$ -	\$ -	\$ 110,720	\$ -	\$ 69,339	\$ 41,381
County Clerk	-	-	-	150,943	-	76,093	74,850
Finance	-	-	-	8,081	-	404	7,677
Information Systems	-	-	74,371	5,895,530	-	4,827,578	1,142,323
Facilities Management	2,708,419	54,411,226	10,752,486	2,446,463	-	22,964,773	47,353,821
Total General Government	2,708,419	54,411,226	10,826,857	8,611,737	-	27,938,187	48,620,052
Public Safety:							
District Attorney	-	-	-	103,357	-	40,350	63,007
Coroner	-	-	-	18,759	-	18,759	-
Emergency Management	-	-	-	1,525,403	-	988,302	537,101
Sheriff / Jail	-	11,584	931,408	23,577,531	-	15,123,624	9,396,899
Courts	-	-	20,475	627,124	-	279,405	368,194
Total Public Safety	-	11,584	951,883	25,852,174	-	16,450,440	10,365,201
Health and Human Services:							
Child Support	-	-	-	69,508	-	64,081	5,427
Public Health	-	-	9,331	84,319	-	44,315	49,335
Human Services	-	-	32,749	483,476	-	320,056	196,169
Total Health and Human Services	-	-	42,080	637,303	-	428,452	250,931

Continued

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2020

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
Culture, Education and Recreation:							
U.W. - Oshkosh Fox Cities Campus	196,210	18,460,243	1,653,396	590,985	-	10,398,590	10,502,244
University Extension	-	144,054	-	99,865	-	88,890	155,029
Parks	1,268,316	5,866,910	10,142,852	2,396,720	-	11,642,187	8,032,611
Ice Arena	70,017	219,566	-	45,750	-	241,203	94,130
Total Culture, Education and Recreation	1,534,543	24,690,773	11,796,248	3,133,320	-	22,370,870	18,784,014
Conservation and Development:							
Register of Deeds	-	-	-	93,464	-	61,225	32,239
Land & Water Conservation	-	-	-	140,267	-	97,169	43,098
Planning / Zoning	-	-	-	2,435,326	-	2,402,501	32,825
Total Conservation and Development:	-	-	-	2,669,057	-	2,560,895	108,162
Infrastructure							
Highway Systems	-	-	-	-	115,620,867	13,825,809	101,795,058
Allocated to Functions	\$ 4,242,962	\$ 79,113,583	\$ 23,617,068	\$ 40,903,591	\$ 115,620,867	\$ 83,574,653	\$ 179,923,418
Construction in Progress							7,778,149
Total General Capital Assets - Net							\$ 187,701,567

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, 2020

	General Capital Assets December 31, 2019	Additions	Deductions	General Capital Assets December 31, 2020
General Government:				
County Board	\$ 110,720	\$ -	\$ -	110,720
County Clerk	124,010	26,933	-	150,943
Finance	-	8,081	-	8,081
Information Systems	5,862,989	106,912	-	5,969,901
Facilities Management	66,144,594	4,266,667	92,667	70,318,594
Total General Government	72,242,313	4,408,593	92,667	76,558,239
Public Safety:				
District Attorney	69,057	39,700	5,400	103,357
Coroner	-	18,759	-	18,759
Emergency Management	1,087,684	448,287	10,568	1,525,403
Sheriff / Jail	24,271,436	625,760	376,673	24,520,523
Courts	556,956	90,643	-	647,599
Total Public Safety	25,985,133	1,223,149	392,641	26,815,641
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	76,087	17,563	-	93,650
Human Services	453,025	63,200	-	516,225
Total Health and Human Services	598,620	80,763	-	679,383

Continued

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, 2020

	General Capital Assets December 31, 2019	Additions	Deductions	General Capital Assets December 31, 2020
Culture, Education and Recreation:				
Recreation:				
U.W. - Oshkosh Fox Cities Campus	20,758,531	142,303	-	20,900,834
University Extension	268,779	-	24,860	243,919
Parks	19,782,921	657,485	765,608	19,674,798
Ice Arena	335,333	-	-	335,333
Total Culture, Education and Recreation	41,145,564	799,788	790,468	41,154,884
Conservation and Development:				
Register of Deeds	86,270	7,194	-	93,464
Land and Water Conservation	177,186	-	36,919	140,267
Planning / Zoning	2,435,326	-	-	2,435,326
Total Conservation and Development	2,698,782	7,194	36,919	2,669,057
Total General Capital Assets Allocated to Functions	142,670,412	6,519,487	1,312,695	147,877,204
Infrastructure Construction in Progress	110,635,771	5,700,738	715,642	115,620,867
	8,422,098	10,162,932	10,806,881	7,778,149
Total General Capital Assets	261,728,281	22,383,157	12,835,218	271,276,220
Accumulated Depreciation	(78,873,200)	(6,088,835)	(1,387,382)	(83,574,653)
Total General Capital Assets - Net	\$ 182,855,081	\$ 16,294,322	\$ 11,447,836	\$ 187,701,567



Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board
Winnebago County
Oshkosh, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Winnebago County, Wisconsin, (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 30, 2021. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of Winnebago as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal controls over financial reporting or compliance and other matters for the Housing Authority of the County of Winnebago that are reported on separately by the other auditor.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".**CliftonLarsonAllen LLP**

Green Bay, Wisconsin
July 30, 2021