

## **SUPPLEMENTAL INFORMATION**

## **GENERAL FUND**

The general fund is the primary operating fund of the County and receives most of the revenue derived by the County from local sources. It is used to account for all financial resources except those accounted for in another fund.

# WINNEBAGO COUNTY, WISCONSIN

## BALANCE SHEETS-GENERAL FUND

December 31, 2016 and 2015

	2016	2015
<b>ASSETS</b>		
Cash and investments	\$ 31,565,328	\$ 27,662,211
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,735,673	5,563,214
Property taxes levied for ensuing year's budget	65,906,930	65,062,977
Taxes levied for other governments	2,006,332	1,986,362
Accounts receivable	152,091	(4,992)
Loans receivable	77,527	-
Accrued interest	150,130	94,007
Due from other governmental agencies	1,406,328	1,603,249
Due from other funds	-	10,000
Inventories	573	996
Advance payments - Vendors	261,010	316,009
Total Current Assets	107,261,922	102,294,033
Loans receivable	310,691	2,203,858
Total Assets	\$ 107,572,613	\$ 104,497,891
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Vouchers payable	\$ 699,899	\$ 1,362,780
Accrued compensation	1,688,717	1,631,123
Due to other governmental agencies	2,832,609	2,500,017
Total Liabilities	5,221,225	5,493,920
Deferred Inflows of Resources:		
Property taxes	67,113,341	66,208,813
Other unearned revenue	517,749	534,400
Total Deferred Inflows of Resources	67,631,090	66,743,213

# WINNEBAGO COUNTY, WISCONSIN

## BALANCE SHEETS-GENERAL FUND

December 31, 2016 and 2015

	2016	2015
Fund Balance:		
Nonspendable:		
Delinquent property taxes	3,913,132	3,695,823
Inventories	573	996
Advance payments	261,010	316,009
Restricted for:		
Economic Development	388,218	3,004,180
Public Safety	204,920	228,437
Scholarship Program	35,241	35,064
Committed for:		
Prior years commitments	453,497	322,655
Economic development	593,934	-
Assigned for:		
Subsequent year's revenues	-	931,104
Subsequent year's expenditures	2,735,000	1,209,342
Prior years appropriations	461,127	344,327
Economic development	2,883,989	823,497
Special projects	1,902,315	440,541
Unassigned	20,887,342	20,908,783
 Total Fund Balance	 34,720,298	 32,260,758
 Total Liabilities, Deferred Infows of Resources and Fund Balance	 \$ 107,572,613	 \$ 104,497,891

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 65,062,977	\$ 65,062,977	\$ 65,004,848	\$ (58,129)	\$ 66,524,659
Other Taxes	320,600	320,600	413,526	92,926	356,550
Interest on Taxes	1,050,000	1,050,000	772,967	(277,033)	929,453
Total Taxes	66,433,577	66,433,577	66,191,341	(242,236)	67,810,662
Intergovernmental:					
State Shared Taxes	3,200,000	3,200,000	3,463,764	263,764	3,302,262
Indirect Cost Reimbursement	145,000	145,000	179,316	34,316	210,195
Facility Management	-	-	-	-	14,570
County Road Maintenance	2,000,000	2,000,000	1,998,323	(1,677)	1,971,052
Child Support	1,767,183	1,767,183	1,498,661	(268,522)	1,256,411
Public Health	1,511,775	1,662,530	1,429,700	(232,830)	1,568,932
Veterans Service	13,000	13,000	20,065	7,065	13,000
University Extension	12,500	12,500	11,105	(1,395)	13,694
Parks	67,050	67,050	33,353	(33,697)	33,400
Boat Landing	-	-	79,278	79,278	-
Land Records	51,000	51,000	59,565	8,565	1,000
Land & Water Conservation	325,800	397,009	218,196	(178,813)	255,755
Planning	10,000	10,000	8,456	(1,544)	15,010
District Attorney	159,303	159,303	87,062	(72,241)	154,734
Emergency Management	147,108	163,958	128,586	(35,372)	152,287
Sheriff	119,113	482,113	138,740	(343,373)	134,501
Jail Assessment	8,000	8,000	13,574	5,574	7,836
Court System	742,400	742,400	754,083	11,683	727,812
Total Intergovernmental	10,279,232	10,881,046	10,121,827	(759,219)	9,832,451

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Licenses and Permits:					
County Clerk	\$ 49,500	\$ 49,500	\$ 45,954	\$ (3,546)	\$ 44,484
Planning	144,765	144,765	168,735	23,970	146,395
District Attorney	15,000	15,000	16,143	1,143	17,310
Court System	30,200	30,200	30,300	100	29,290
Total Licenses and Permits	239,465	239,465	261,132	21,667	237,479
Fines, Forfeitures and Penalties:					
Boat Landing	108,910	108,910	104,098	(4,812)	106,578
Land and Water Conservation	500	500	-	(500)	-
Planning	3,200	3,200	3,420	220	2,601
District Attorney	5,000	5,000	1,236	(3,764)	1,398
Sheriff	9,000	9,000	9,422	422	7,621
Jail Improvements	170,000	170,000	137,733	(32,267)	144,289
Court System	404,000	404,000	417,465	13,465	404,786
Total Fines, Forfeitures and Penalties	700,610	700,610	673,374	(27,236)	667,273
Charges for Services Provided to Public:					
County Executive	-	-	443	443	-
County Clerk	500	35,963	190	(35,773)	465
County Treasurer	35,500	35,500	24,604	(10,896)	38,577
Corporation Counsel	12,600	12,600	5,078	(7,522)	13,621
Human Resources	25	25	6,614	6,589	1,167
Unclassified	200	200	195	(5)	165
Child Support	35,000	35,000	27,712	(7,288)	27,894
Public Health	491,300	491,300	496,771	5,471	505,068

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**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service	\$ 1,400	\$ 8,477	\$ 10,637	\$ 2,160	\$ 3,427
University Extension	23,250	23,250	15,031	(8,219)	31,854
Parks	260,747	260,747	266,953	6,206	230,489
Boat Landing	-	1,590	1,590	-	-
Register of Deeds	585,000	585,000	626,128	41,128	614,166
Land Records	222,000	222,000	211,864	(10,136)	199,159
Land & Water Conservation	14,022	14,022	6,141	(7,881)	8,898
Planning	108,565	108,565	102,802	(5,763)	106,425
Tax Lister	600	600	755	155	575
District Attorney	83,000	83,000	106,324	23,324	109,677
Coroner	160,150	160,150	156,076	(4,074)	160,890
Sheriff	1,572,667	1,576,415	1,499,841	(76,574)	1,530,946
Court System	592,200	592,200	632,951	40,751	612,553
 Total Charges for Services Provided to Public	 4,198,726	 4,246,604	 4,198,700	 (47,904)	 4,196,016
 Charges for Services Provided to Other Governmental Entities:					
County Clerk	48,000	48,000	61,322	13,322	33,371
Facilities	9,400	9,400	8,613	(787)	9,396
Parks	-	-	760	760	1,625
Sheriff	\$ 895,865	\$ 895,865	\$ 1,006,348	\$ 110,483	\$ 1,002,047
Court System	18,000	18,000	21,202	3,202	21,170
 Total Charges for Services Provided to Other Governmental Entities	 971,265	 971,265	 1,098,245	 126,980	 1,067,609

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**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Charges for Services Provided to Other County Departments:					
County Executive	7,500	7,500	6,875	(625)	7,500
County Treasurer	8,300	8,300	7,612	(688)	8,304
Corporation Counsel	14,000	14,000	12,837	(1,163)	14,004
Human Resources	13,000	13,000	11,913	(1,087)	12,996
Finance	41,100	41,100	28,787	(12,313)	31,404
Information Systems	61,471	61,471	61,072	(399)	59,586
Technology Replacement	-	-	17,467	17,467	-
Facilities Management	40,200	40,200	45,950	5,750	43,200
County Road Maintenance	33,000	33,000	48,245	15,245	20,124
Public Health	18,000	18,000	29,691	11,691	30,573
Register of Deeds	100	100	-	(100)	-
Land & Water Conservation	14,982	14,982	14,982	-	15,019
Total Charges for Services Provided to Other County Departments	251,653	251,653	285,431	33,778	242,710
Investment Income:					
Investments	675,300	675,300	347,987	(327,313)	665,850

Continued



**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 42,115	\$ 42,115	\$ 40,980	\$ (1,135)	\$ 41,080
Sale of Property, Equipment and Materials	126,650	175,676	138,532	(37,144)	332,607
Insurance Recoveries	15,000	15,000	4,163	(10,837)	4,530
Unclassified	1,238,535	1,523,994	314,131	(1,209,863)	408,919
Total Miscellaneous	1,422,300	1,756,785	497,806	(1,258,979)	787,136
Total Revenues	85,172,128	86,156,305	83,675,843	(2,480,462)	85,507,186
Other Financing Sources:					
Transfers in	386,366	386,366	386,366	-	-
Total Revenues and Other Financing Sources	\$ 85,558,494	\$ 86,542,671	\$ 84,062,209	\$ (2,480,462)	\$ 85,507,186

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 165,125	\$ 165,125	\$ 148,167	\$ 16,958	\$ 144,369
Travel and Meetings	72,325	72,325	65,896	6,429	61,210
Other Operating Expenditures	97,550	243,355	103,641	139,714	73,178
Total Expenditures	335,000	480,805	317,704	163,101	278,757
County Executive					
Salaries, Wages and Benefits	227,955	227,955	227,646	309	225,093
Travel and Meetings	2,615	2,615	1,766	849	1,715
Other Operating Expenditures	4,041	4,041	3,650	391	3,858
Total Expenditures	234,611	234,611	233,062	1,549	230,666
County Clerk					
Salaries, Wages and Benefits	232,721	256,137	262,396	(6,259)	231,363
Travel and Meetings	2,072	6,637	3,923	2,714	2,191
Capital Outlay	-	-	-	-	106,685
Other Operating Expenditures	194,822	202,304	143,963	58,341	68,401
Total Expenditures	429,615	465,078	410,282	54,796	408,640
County Treasurer					
Salaries, Wages and Benefits	271,131	271,131	269,823	1,308	263,867
Travel and Meetings	1,415	1,415	1,217	198	1,355
Other Operating Expenditures	129,550	129,550	97,326	32,224	138,783
Total Expenditures	402,096	402,096	368,366	33,730	404,005

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**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Corporation Counsel					
Salaries, Wages and Benefits	\$ 395,161	\$ 398,629	\$ 398,629	\$ -	\$ 393,315
Travel and Meetings	1,845	1,845	1,016	829	490
Other Operating Expenditures	121,311	117,843	108,814	9,029	129,939
Total Expenditures	518,317	518,317	508,459	9,858	523,744
Human Resources					
Salaries, Wages and Benefits	656,088	659,535	659,535	-	651,555
Travel and Meetings	3,296	3,296	2,216	1,080	1,696
Other Operating Expenditures	141,919	138,472	129,566	8,906	123,349
Total Expenditures	801,303	801,303	791,317	9,986	776,600
Finance					
Salaries, Wages and Benefits	528,079	530,079	529,960	119	522,859
Travel and Meetings	3,490	3,490	2,743	747	2,311
Other Operating Expenditures	230,900	238,400	221,070	17,330	206,016
Total Expenditures	762,469	771,969	753,773	18,196	731,186
Information Systems					
Salaries, Wages and Benefits	1,462,823	1,462,823	1,434,576	28,247	1,391,076
Travel and Meetings	12,200	12,200	7,263	4,937	10,095
Capital Outlay	256,000	256,000	254,321	1,679	399,958
Other Operating Expenditures	948,593	1,035,936	891,821	144,115	667,441
Total Expenditures	2,679,616	2,766,959	2,587,981	178,978	2,468,570
Facilities Management					
Salaries, Wages and Benefits	2,661,957	2,661,957	2,394,592	267,365	2,412,665
Travel and Meetings	5,500	5,500	3,698	1,802	7,155
Capital Outlay	237,010	562,410	303,322	259,088	216,207
Other Operating Expenditures	2,703,246	2,835,332	2,613,162	222,170	2,829,267
Total Expenditures	5,607,713	6,065,199	5,314,774	750,425	5,465,294

Continued

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous					
Salaries, Wages and Benefits	\$ 87,798	\$ 237,798	\$ 189,995	\$ 47,803	\$ 287,547
Other Operating Expenditures	2,810,389	2,646,389	2,515,722	130,667	2,848,302
Total Expenditures	2,898,187	2,884,187	2,705,717	178,470	3,135,849
Total General Government	14,668,927	15,390,524	13,991,435	1,399,089	14,423,311
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	17,278,440	17,308,440	17,153,591	154,849	17,160,875
Travel and Meetings	84,232	84,232	57,700	26,532	77,578
Capital Outlay	499,289	732,443	421,422	311,021	514,652
Other Operating Expenditures	4,051,586	4,210,934	3,580,382	630,552	3,395,430
Total Expenditures	21,913,547	22,336,049	21,213,095	1,122,954	21,148,535
Jail Improvements					
Capital Outlay	-	-	-	-	195,364
Other Operating Expenditures	178,000	178,000	174,824	3,176	177,028
Total Expenditures	178,000	178,000	174,824	3,176	372,392
Emergency Management					
Salaries, Wages and Benefits	218,308	222,808	222,803	5	215,134
Travel and Meetings	3,010	3,010	1,822	1,188	1,109
Capital Outlay	20,000	20,000	18,908	1,092	19,987
Other Operating Expenditures	101,591	113,941	96,639	17,302	83,676
Total Expenditures	342,909	359,759	340,172	19,587	319,906
Courts					
Salaries, Wages and Benefits	3,048,168	3,048,168	3,006,331	41,837	2,982,017
Travel and Meetings	11,170	11,170	9,161	2,009	8,531
Other Operating Expenditures	986,669	1,042,232	905,993	136,239	866,767
Total Expenditures	4,046,007	4,101,570	3,921,485	180,085	3,857,315

Continued

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Coroner					
Salaries, Wages and Benefits	\$ 229,055	\$ 239,255	\$ 239,198	\$ 57	\$ 233,389
Travel and Meetings	22,400	22,400	20,941	1,459	21,784
Other Operating Expenditures	198,355	188,755	189,358	(603)	198,358
Total Expenditures	449,810	450,410	449,497	913	453,531
District Attorney					
Salaries, Wages and Benefits	1,193,872	1,193,872	1,186,250	7,622	1,132,883
Travel and Meetings	6,950	6,950	5,540	1,410	5,320
Other Operating Expenditures	127,794	127,794	118,167	9,627	117,178
Total Expenditures	1,328,616	1,328,616	1,309,957	18,659	1,255,381
Total Public Safety	28,258,889	28,754,404	27,409,030	1,345,374	27,407,060
Public Works:					
County Road Maintenance					
Other Operating Expenditures	3,161,233	3,278,052	2,664,258	613,794	2,618,312
Total Expenditures	3,161,233	3,278,052	2,664,258	613,794	2,618,312
Total Public Works	3,161,233	3,278,052	2,664,258	613,794	2,618,312
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	3,269,333	3,367,153	3,032,545	334,608	2,807,956
Travel and Meetings	58,000	70,425	52,853	17,572	52,986
Capital Outlay	-	28,000	23,671	4,329	-
Other Operating Expenditures	484,819	620,255	606,780	13,475	650,479
Total Expenditures	3,812,152	4,085,833	3,715,849	369,984	3,511,421

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**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service					
Salaries, Wages and Benefits	\$ 326,208	\$ 343,158	\$ 343,046	\$ 112	\$ 318,746
Travel and Meetings	9,630	14,799	14,075	724	6,314
Other Operating Expenditures	161,826	146,784	114,776	32,008	71,286
Total Expenditures	497,664	504,741	471,897	32,844	396,346
Child Support					
Salaries, Wages and Benefits	1,474,068	1,474,068	1,441,618	32,450	1,427,117
Travel and Meetings	4,907	4,907	3,579	1,328	4,662
Other Operating Expenditures	118,129	118,203	101,663	16,540	106,766
Total Expenditures	1,597,104	1,597,178	1,546,860	50,318	1,538,545
Total Health and Human Services	5,906,920	6,187,752	5,734,606	453,146	5,446,312
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	652,828	655,728	655,697	31	597,391
Travel and Meetings	3,425	3,425	2,776	649	2,528
Capital Outlay	128,650	128,650	73,880	54,770	76,204
Other Operating Expenditures	812,613	814,863	703,234	111,629	769,726
Total Expenditures	1,597,516	1,602,666	1,435,587	167,079	1,445,849
Boat Landing					
Salaries, Wages and Benefits	17,028	17,028	12,518	4,510	13,644
Capital Outlay	-	-	-	-	22,139
Other Operating Expenditures	101,710	106,000	59,693	46,307	75,618
Total Expenditures	118,738	123,028	72,211	50,817	111,401
Scholarship Program					
Other Operating Expenditures	9,000	9,000	9,000	-	8,500
Total Expenditures	9,000	9,000	9,000	-	8,500

Continued

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
U.W. - Fox Valley					
Capital Outlay	\$ 37,265	\$ 32,875	\$ -	\$ 32,875	\$ 102,403
Other Operating Expenditures	269,799	858,367	201,697	656,670	246,510
Total Expenditures	307,064	891,242	201,697	689,545	348,913
University Extension					
Salaries, Wages and Benefits	238,031	242,531	240,827	1,704	226,320
Travel and Meetings	17,420	17,420	13,866	3,554	13,898
Capital Outlay	-	31,924	24,328	7,596	124,661
Other Operating Expenditures	333,363	313,388	285,263	28,125	274,753
Total Expenditures	588,814	605,263	564,284	40,979	639,632
Total Culture, Education and Recreation	2,621,132	3,231,199	2,282,779	948,420	2,554,295
Conservation and Development:					
Economic Development					
Travel and Meetings	340	340	-	340	161
Other Operating Expenditures	192,645	192,645	200,004	(7,359)	184,175
Total Expenditures	192,985	192,985	200,004	(7,019)	184,336
Planning					
Salaries, Wages and Benefits	915,505	915,505	901,436	14,069	895,460
Travel and Meetings	4,300	4,300	3,009	1,291	4,193
Other Operating Expenditures	83,348	83,348	71,070	12,278	76,611
Total Expenditures	1,003,153	1,003,153	975,515	27,638	976,264
Land Records					
Travel and Meetings	500	500	500	-	298
Capital Outlay	34,100	34,100	31,369	2,731	-
Other Operating Expenditures	238,352	238,352	229,607	8,745	183,130
Total Expenditures	272,952	272,952	261,476	11,476	183,428

Continued

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Property Lister					
Salaries, Wages and Benefits	\$ 183,867	\$ 183,867	\$ 138,728	\$ 45,139	\$ 146,293
Travel and Meetings	300	300	-	300	-
Other Operating Expenditures	12,987	12,987	5,337	7,650	4,570
Total Expenditures	197,154	197,154	144,065	53,089	150,863
Land & Water Conservation					
Salaries, Wages and Benefits	548,026	548,026	547,238	788	539,810
Travel and Meetings	5,000	6,900	3,770	3,130	2,553
Capital Outlay	30,000	31,400	31,395	5	-
Other Operating Expenditures	307,978	414,275	157,405	256,870	177,595
Total Expenditures	891,004	1,000,601	739,808	260,793	719,958
Register of Deeds					
Salaries, Wages and Benefits	444,149	444,149	356,632	87,517	437,783
Travel and Meetings	3,634	3,634	1,425	2,209	2,449
Other Operating Expenditures	120,848	120,848	111,766	9,082	84,486
Total Expenditures	568,631	568,631	469,823	98,808	524,718
Total Conservation and Development	3,125,879	3,235,476	2,790,691	444,785	2,739,567
Total Expenditures	57,742,980	60,077,407	54,872,799	5,204,608	55,188,857
Other Financing Uses:					
Transfers Out	28,616,562	28,846,562	26,729,870	2,116,692	27,758,122
Total Other Financing Uses	28,616,562	28,846,562	26,729,870	2,116,692	27,758,122
Total Expenditures and Other Financing Uses	\$ 86,359,542	\$ 88,923,969	\$ 81,602,669	\$ 7,321,300	\$ 82,946,979



## **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, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,978,338	\$ 2,347,581
Accounts receivable (net of allowances)	11,105	15,727
Due from other governmental agencies	2,448,263	2,924,552
Advance payments - Vendors	46,364	45,541
	<hr/>	<hr/>
Total Assets	\$ 4,484,070	\$ 5,333,401
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 2,151,229	\$ 2,277,554
Accrued compensation	395,167	397,349
Other accrued liabilities	28	3
Due to other governmental agencies	414,698	414,698
Due to other funds	-	10,000
	<hr/>	<hr/>
Total Liabilities	2,961,122	3,099,604
	<hr/>	<hr/>
Deferred Inflows of Resources:		
Other unearned revenue	1,438,368	2,087,011
	<hr/>	<hr/>
Fund Balance:		
Nonspendable:		
Advance payments	46,364	45,541
Assigned		
Prior year appropriations	12,534	7,001
Special Revenue	25,682	94,244
	<hr/>	<hr/>
Total Fund Balance	84,580	146,786
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 4,484,070	\$ 5,333,401
	<hr/>	<hr/>

## **NONMAJOR GOVERNMENTAL FUNDS**

- . Debt Service Fund - The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- . Capital 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, 2016  
(With summarized financial information as of December 31, 2015)

			Totals	
	Debt Service Fund	Capital Projects Fund	December 31, 2016	December 31, 2015
<u>ASSETS</u>				
Cash and investments	\$ 259,603	\$ 4,270,580	\$ 4,530,183	\$ 5,845,954
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	34,550	34,550	-
Accrued interest	10,395	-	10,395	12,680
Loans receivable	838,038	-	838,038	917,957
Total Assets	\$ 1,108,036	\$ 4,305,130	\$ 5,413,166	\$ 6,776,591
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ -	\$ 1,108,611	\$ 1,108,611	\$ 101,944
Other accrued liabilities	-	5,989	5,989	-
Total Liabilities	-	1,114,600	1,114,600	101,944
Deferred Inflow of Resources:				
Unearned revenue	838,038	-	838,038	917,957
Fund Balances:				
Restricted for:				
Unspent bond proceeds - Capital improvements	-	2,303,120	2,303,120	670,240
Committed for:				
Debt service	269,998	-	269,998	1,600,883
Construction of capital assets	-	534,789	534,789	3,406,648
Prior year commitments	-	352,621	352,621	78,919
Total Fund Balances	269,998	3,190,530	3,460,528	5,756,690
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,108,036	\$ 4,305,130	\$ 5,413,166	\$ 6,776,591

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2016	December 31, 2015
Revenues:				
Intergovernmental	\$ -	\$ 1,647,515	\$ 1,647,515	\$ 3,007
Investment income	22,851	-	22,851	51,579
Miscellaneous	-	-	-	259,603
Contributions	-	-	-	101,723
Total Revenue	22,851	1,647,515	1,670,366	415,912
Expenditures:				
Capital projects	-	6,362,792	6,362,792	4,427,730
Debt service:				
Principal retirement	4,827,793	-	4,827,793	5,319,481
Interest and fiscal charges	600,726	-	600,726	639,611
Total Expenditures	5,428,519	6,362,792	11,791,311	10,386,822
Excess of Revenues Under Expenditures	(5,405,668)	(4,715,277)	(10,120,945)	(9,970,910)
Other Financing Sources (Uses):				
Transfers in	5,462,306	4,487,648	9,949,954	7,086,436
Transfers out	(1,500,000)	(2,837,648)	(4,337,648)	(1,305,558)
Payment of refunded debt	-	-	-	(1,966,442)
Debt issued	65,000	2,100,000	2,165,000	4,150,000
Premium on debt issuance	47,477	-	47,477	87,580
Total Other Financing Sources (Uses)	4,074,783	3,750,000	7,824,783	8,052,016
Change in Fund Balances	(1,330,885)	(965,277)	(2,296,162)	(1,918,894)
Fund Balances - January 1	1,600,883	4,155,807	5,756,690	7,675,584
Fund Balances - December 31	\$ 269,998	\$ 3,190,530	\$ 3,460,528	\$ 5,756,690

**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, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 7,140,953	\$ 7,290,953	\$ 1,647,515	\$ (5,643,438)	\$ 3,007
Investment income	-	-	22,851	22,851	51,579
Miscellaneous	-	-	-	-	259,603
Contributions	-	-	-	-	101,723
Total Revenue	7,140,953	7,290,953	1,670,366	(5,620,587)	415,912
Expenditures:					
Current:					
Capital projects	23,292,920	23,692,920	6,362,792	17,330,128	4,427,730
Debt service:					
Principal retirement	4,844,000	4,844,000	4,827,793	16,207	5,319,481
Interest and fiscal charges	575,000	640,000	600,726	39,274	639,611
Total Expenditures	28,711,920	29,176,920	11,791,311	17,385,609	10,386,822
Excess of Revenues Over (Under) Expenditures	(21,570,967)	(21,885,967)	(10,120,945)	11,765,022	(9,970,910)
Other Financing Sources (Uses):					
Transfers in	5,419,000	9,906,648	9,949,954	43,306	7,086,436
Transfers out	-	(4,337,648)	(4,337,648)	-	(1,305,558)
Payment of refunded debt	-	-	-	-	(1,966,442)
Debt issued	12,367,920	11,032,920	2,165,000	(8,867,920)	4,150,000
Premium on debt issuance	-	47,477	47,477	-	87,580
Total Other Financing Sources (Uses)	17,786,920	16,649,397	7,824,783	(8,824,614)	8,052,016
Change in Fund Balances	\$ (3,784,047)	\$ (5,236,570)	(2,296,162)	\$ 2,940,408	(1,918,894)
Fund Balances - January 1			5,756,690		7,675,584
Fund Balances - December 31			\$ 3,460,528		\$ 5,756,690

## 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 2009 – To accumulate monies for payment of \$3,810,000 of notes issued for the purpose of constructing CTH E, G, M and Y, University Ave building improvements for UWFV, and arts center for UWFV.
- General Obligation Notes Series 2010 – To accumulate monies for payment of \$11,575,000 of notes issued for the purpose of Oshkosh B’Gosh building purchase and remodeling; financial software replacement; the replacement of the central dictation system; Jail chiller replacement; HVAC replacement at the expo center; Fairview tower fiber installation; relocate IS fiber hub; parking lot resurfacing; Parkview building demolition; constructing CTH D, E and T.
- General Obligation Notes Series 2010 – To accumulate monies for payment of \$1,057,500 of notes issued for the purpose of passing through a loan to Winnebago County Housing Authority to remodeling low income housing.
- General Obligation Notes Series 2010 – To accumulate monies for payment of \$125,000 of notes issued for the purpose of passing through a loan to East Central Regional Planning Commission to refinance prior service pension liability.
- 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 Refunding – To accumulate monies for payment of \$2,703,588 of 2003 Series B and 2004 Series B notes.
- . General Obligation Notes Series 2012 Refunding – To accumulate monies for payment of \$1,710,674 of 2003 Series D and 2005 Series notes and 2006 Series notes.
- . 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 parks 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 reconstruction, CTH I reconstruction, CTH N reconstruction, CTH Z reconstruction and CTH F 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 reconstruction, CTH II reconstruction, CTH M reconstruction.



**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-  
NONMAJOR DEBT SERVICE FUND**

December 31, 2016 and 2015

	Totals	
	December 31, 2016	December 31, 2015
<u>ASSETS</u>		
Cash and investments	\$ 259,603	\$ 1,598,629
Accrued interest	10,395	12,680
Loans receivable	838,038	917,957
Total Assets	<u>\$ 1,108,036</u>	<u>\$ 2,529,266</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ -	\$ 10,426
Total Liabilities	-	10,426
Deferred Inflows of Resources:		
Unearned revenue	838,038	917,957
Fund balance:		
Committed for:		
Debt service	269,998	1,600,883
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 1,108,036</u>	<u>\$ 2,529,266</u>

# 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, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income (loss)	\$ -	\$ -	\$ 22,851	\$ 22,851	\$ 51,579
Miscellaneous	-	-	-	-	259,603
Total Revenues	-	-	22,851	22,851	311,182
Expenditures:					
Debt Service:					
Principal retirement	4,844,000	4,844,000	4,827,793	16,207	5,319,481
Interest and fiscal charges	575,000	640,000	600,726	39,274	639,611
Total Expenditures	5,419,000	5,484,000	5,428,519	55,481	5,959,092
Excess of Revenues Over (Under) Expenditures	(5,419,000)	(5,484,000)	(5,405,668)	78,332	(5,647,910)
Other Financing Sources (Uses):					
Transfers in	5,419,000	5,419,000	5,462,306	43,306	4,843,196
Transfers out	-	(1,500,000)	(1,500,000)	-	-
Payment to refund debt	-	-	-	-	(1,966,442)
Debt issued	-	-	65,000	65,000	46,000
Premium on debt issuance	-	-	47,477	47,477	87,580
Total Other Financing Sources (Uses)	5,419,000	3,919,000	4,074,783	155,783	3,010,334
Change in Fund Balance	\$ -	\$ (1,565,000)	(1,330,885)	\$ 234,115	(2,637,576)
Fund Balance - January 1			1,600,883		4,238,459
Fund Balance - December 31			\$ 269,998		\$ 1,600,883

## 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.

- Courthouse Security – To account for the costs of constructing a security entrance for the County Courthouse.
- Courthouse Window Replacement – To account for the costs of replacing all of the windows in the County Courthouse with new energy efficient windows.
- Facility Tuck Pointing – To account for the costs of major tuck pointing repairs to various County buildings.
- Boiler Replacement UW-Fox Valley – To account for the costs of replacing the boiler at the UW Fox Valley campus.
- Energy Upgrade- UW-Fox Valley – To account for the costs of energy upgrades on buildings at the UW Fox Valley campus.
- Facilities Roof Replacement – To account for the costs of replacing the roof on facilities buildings.

- Courthouse Deck Replacement – To account for the costs of replacing the deck on the entrance of the courthouse building.
- Community Park Road Reconstruction and Other Improvements – To account for the costs of reconstruction of the roads at the county park and other improvements within the county parks.
- Storm Water Mitigation Project – Install a storm water collection / diversion system at the grounds of Park View Health Center, the County Park, Coughlin Center, and Fairgrounds areas to divert storm water and eliminate flooding problems that are occurring around these areas.
- Department Relocation/ Building Remodeling – To account for the costs of remodeling the administration building and courthouse and moving department to consolidate the courts at the courthouse and other departments at the administration building.
- Building Card Access System– To account for the cost of the upgrading card access system at county office locations.
- Asphalt Replacement Program– To account for the cost of the replacement of various parking lots at county office locations.
- Computer Aided Dispatch – To account for the cost of the upgrading computer aided dispatch system.
- 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, 2016 and 2015

<u>ASSETS</u>	<b>2016</b>	<b>2015</b>
Cash and investments	\$ 4,270,580	\$ 4,247,325
Receivables (net of allowances for uncollectibles):		
Accounts receivable	34,550	-
<b>Total Assets</b>	<b>\$ 4,305,130</b>	<b>\$ 4,247,325</b>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 1,108,611	\$ 91,518
Other accrued liabilities	5,989	-
<b>Total Liabilities</b>	<b>1,114,600</b>	<b>91,518</b>
Fund Balances:		
Restricted for:		
Unspent bond proceeds - capital improvements	2,303,120	670,240
Committed for:		
Construction of capital assets	534,789	3,406,648
Prior year commitments	352,621	78,919
<b>Total Fund Balance</b>	<b>3,190,530</b>	<b>4,155,807</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,305,130</b>	<b>\$ 4,247,325</b>

**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, 2016  
(With summarized financial information for the year ended December 31, 2015)

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental Contributions	\$ 7,140,953	\$ 7,290,953	\$ 1,647,515	\$ (5,643,438)	\$ 3,007
	-	-	-	-	101,723
Total Revenue	7,140,953	7,290,953	1,647,515	(5,643,438)	104,730
Expenditures:					
Capital projects	23,292,920	23,692,920	6,362,792	17,330,128	4,427,730
Total Expenditures	23,292,920	23,692,920	6,362,792	17,330,128	4,427,730
Excess of Revenues Over (Under) Expenditures	(16,151,967)	(16,401,967)	(4,715,277)	11,686,690	(4,323,000)
Other Financing Sources (Uses):					
Transfers in	-	4,487,648	4,487,648	-	2,243,240
Transfers out	-	(2,837,648)	(2,837,648)	-	(1,305,558)
Debt Issued	12,367,920	10,967,920	2,100,000	(8,867,920)	4,104,000
Total Other Financing Sources (Uses)	12,367,920	12,617,920	3,750,000	(8,867,920)	5,041,682
Change in Fund Balance	\$ (3,784,047)	\$ (3,784,047)	(965,277)	\$ 2,818,770	718,682
Fund Balance - January 1			4,155,807		3,437,125
Fund Balance - December 31			\$ 3,190,530		\$ 4,155,807

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	Courthouse Security	Courthouse Window Replacement	Facility Tuckpointing	Boiler Replacement UWV	Energy Upgrade UWV	Facilities Roof Replacement	Courthouse Deck Reconstruction	Community Park Road Reconstruction and Other Improvements
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ 240,000	\$ 1,085,365	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	240,000	1,085,365	-	-	-
Expenditures:								
Capital projects	1,538,495	24,300	-	480,000	1,085,365	248,240	(5,275)	191,498
Total Expenditures	1,538,495	24,300	-	480,000	1,085,365	248,240	(5,275)	191,498
Excess of Revenues Over (Under) Expenditures	(1,538,495)	(24,300)	-	(240,000)	-	(248,240)	5,275	(191,498)
Other Financing Sources (Uses):								
Transfers in	866,000	-	-	-	-	50,000	-	-
Transfers out	-	-	(64,754)	-	-	(39,574)	(866,000)	(329,073)
Debt issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	866,000	-	(64,754)	-	-	10,426	(866,000)	(329,073)
Changes in Fund Balances	(672,495)	(24,300)	(64,754)	(240,000)	-	(237,814)	(860,725)	(520,571)
Project Balances - January 1	981,103	149,669	64,754	240,000	-	237,814	860,725	520,571
Project Balances - December 31	\$ 308,608	\$ 125,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	Storm Water Mitigation	Department Relocation/ Building Remodeling	Building Card Access System	Asphalt Replacement Program	Computer Aided Dispatch	Road Construction & Resurfacing	Totals	
							December 31, 2016	December 31, 2015
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,150	\$ 1,647,515	\$ 3,007
Miscellaneous	-	-	-	-	-	-	-	101,723
Total Revenues	-	-	-	-	-	322,150	1,647,515	104,730
Expenditures:								
Capital projects	-	442,935	14,038	401,440	-	1,941,756	6,362,792	4,427,730
Total Expenditures	-	442,935	14,038	401,440	-	1,941,756	6,362,792	4,427,730
Excess of Revenues Over (Under) Expenditures	-	(442,935)	(14,038)	(401,440)	-	(1,619,606)	(4,715,277)	(4,323,000)
Other Financing Sources (Uses):								
Transfers in	-	2,671,648	150,000	100,000	-	650,000	4,487,648	2,243,240
Transfers out	(2,576)	-	-	-	-	(1,535,671)	(2,837,648)	(1,305,558)
Debt issued	-	-	-	-	-	2,100,000	2,100,000	4,104,000
Total Other Financing Sources (Uses)	(2,576)	2,671,648	150,000	100,000	-	1,214,329	3,750,000	5,041,682
Changes in Fund Balances	(2,576)	2,228,713	135,962	(301,440)	-	(405,277)	(965,277)	718,682
Project Balances - January 1	2,576	-	-	349,404	65,850	683,341	4,155,807	3,437,125
Project Balances - December 31	\$ -	\$ 2,228,713	\$ 135,962	\$ 47,964	\$ 65,850	\$ 278,064	\$ 3,190,530	\$ 4,155,807





## ENTERPRISE FUNDS

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

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

**WINNEBAGO COUNTY, WISCONSIN**

**COMPARATIVE STATEMENTS OF NET POSITION -  
AIRPORT FUND**

December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
<u><b>ASSETS</b></u>		
Current Assets:		
Cash and investments	\$ 1,325,292	\$ 1,458,497
Accounts receivable (net of allowances)	18,776	27,960
Due from other governmental agencies	38,689	-
Inventories	60,122	46,057
Advance payments - Vendors	5,107	-
Restricted assets		
Cash and investments	755,536	-
<b>Total Current Assets</b>	<u>2,203,522</u>	<u>1,532,514</u>
Noncurrent Assets:		
Net pension asset	-	64,315
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	2,647,387	2,063,501
Buildings	11,247,315	11,247,315
Improvements other than buildings	34,973,550	34,937,821
Machinery and equipment	4,532,706	4,473,434
<b>Total Property and Equipment</b>	60,361,343	59,682,456
Less accumulated depreciation	<u>(28,168,764)</u>	<u>(26,616,361)</u>
<b>Total Property and Equipment - Net</b>	<u>32,192,579</u>	<u>33,066,095</u>
<b>Total Noncurrent Assets</b>	<u>32,192,579</u>	<u>33,130,410</u>
<b>Total Assets</b>	<u>34,396,101</u>	<u>34,662,924</u>
<u><b>DEFERRED OUTFLOWS OF RESOURCES</b></u>		
Deferred Outflow Related to Pensions	<u>225,828</u>	<u>66,179</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$ 34,621,929</u></u>	<u><u>\$ 34,729,103</u></u>

**WINNEBAGO COUNTY, WISCONSIN**

**COMPARATIVE STATEMENTS OF NET POSITION -  
AIRPORT FUND**

December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 143,003	\$ 52,300
Accrued compensation	19,394	14,998
Other accrued liabilities	5,761	2,880
Due to other governmental agencies	81,077	73,298
Compensated absences	56,993	24,411
Current maturities of long-term debt	601,807	48,317
	<hr/>	<hr/>
Total Current Liabilities	908,035	216,204
	<hr/>	<hr/>
Compensated absences	20,231	16,709
General obligation debt	522,563	284,370
Net pension liability	40,063	-
OPEB liability	4,781	13,513
	<hr/>	<hr/>
Total Liabilities	1,495,673	530,796
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	84,373	-
	<hr/>	<hr/>
Net Position:		
Net investment in capital assets	31,716,714	32,756,547
Restricted for purchase orders	79,017	-
Restricted for pension benefits	101,392	130,494
Unrestricted	1,144,760	1,311,266
	<hr/>	<hr/>
Total Net Position	33,041,883	34,198,307
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 34,621,929	\$ 34,729,103
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2016 and 2015

	2016	2015
Operating Revenues:		
Charges for services provided to:		
Public	\$ 866,249	\$ 875,673
Other governmental entities	398,116	1,853,000
Miscellaneous	11,831	6,851
Total Operating Revenues	<u>1,276,196</u>	<u>2,735,524</u>
Operating Expenses:		
Salaries, wages and benefits	655,063	581,156
Materials, supplies and services	385,544	460,150
Heat, light and power	601,331	541,818
Depreciation	1,590,639	1,441,791
Total Operating Expenses	<u>3,232,577</u>	<u>3,024,915</u>
Operating loss	<u>(1,956,381)</u>	<u>(289,391)</u>
Non-Operating Revenues (Expenses):		
Interest expense	(6,125)	(7,559)
Gain (loss) on sale of capital assets	(1,372)	-
Total Non-Operating Revenues (Expenses)	<u>(7,497)</u>	<u>(7,559)</u>
Loss Before Transfers	<u>(1,963,878)</u>	<u>(296,950)</u>
Transfers	<u>775,511</u>	<u>1,032,160</u>
Income (loss) before Capital Contributions	<u>(1,188,367)</u>	<u>735,210</u>
Capital Contributions	<u>31,943</u>	<u>5,651,793</u>
Increase (Decrease) in Net Position	<u>(1,156,424)</u>	<u>6,387,003</u>
Net Position - January 1	34,198,307	27,686,638
Change in Accounting Principle	-	124,666
Net Position - December 31	<u>\$ 33,041,883</u>	<u>\$ 34,198,307</u>

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

For the years ended December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
Cash flows from operating activities:		
Cash received from customers	\$ 848,576	\$ 900,138
Cash received from other governmental entities	398,116	1,853,000
Cash payments for goods and services	(904,449)	(1,019,181)
Cash payments to employees	(594,193)	(606,769)
	<u>(251,950)</u>	<u>1,127,188</u>
Net cash provided by(used for) operating activities		
Cash flows from noncapital financing activities		
Transfers	775,511	1,032,160
	<u>775,511</u>	<u>1,032,160</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(688,253)	(2,144,383)
Payment of debt	(48,317)	(97,648)
Interest paid on debt	(6,360)	(8,171)
Proceeds from issuance of debt	840,000	-
Proceeds from sale of capital assets	1,700	-
	<u>98,770</u>	<u>(2,250,202)</u>
Net cash used in capital and related financing activities		
Net decrease in cash and cash equivalents	622,331	(90,854)
Cash and cash equivalents - January 1	1,458,497	1,549,351
Cash and cash equivalents - December 31	<u>\$ 2,080,828</u>	<u>\$ 1,458,497</u>

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

For the years ended December 31, 2016 and 2015

	2016	2015
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	\$ (1,956,381)	\$ (289,391)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	1,590,639	1,441,791
Changes in assets and liabilities		
Receivables	(29,504)	17,614
Inventories	(14,065)	6,874
Advance payments	(5,107)	-
Net pension asset	64,315	32,947
Deferred outflow Pension	(159,649)	(38,775)
Vouchers payable	90,703	9,280
Due to other governments	7,779	(30,718)
Net pension liability	40,063	-
Deferred inflow Pension	84,373	-
Other liabilities	34,884	(22,434)
Total adjustments	<u>1,704,431</u>	<u>1,416,579</u>
Net cash provided by (used for) operating activities	<u>\$ (251,950)</u>	<u>\$ 1,127,188</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 1,325,292	\$ 1,458,497
Restricted cash and investments	755,536	-
	<u>\$ 2,080,828</u>	<u>\$ 1,458,497</u>

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2016 there was a non cash contribution from the FAA in the amount of \$31,943. In 2015 there was a non cash contribution from the FAA in the amount of \$5,651,793.

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

December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 32,065,629	\$ 26,995,129
Receivables (net of allowances for uncollectibles):		
Accounts receivable	1,218,292	647,159
Accrued interest	102,561	58,171
Due from other governmental agencies	492,576	428,751
Advance payments - Vendors	85,307	125,304
Total Current Assets	<u>33,964,365</u>	<u>28,254,514</u>
Noncurrent Assets:		
Restricted assets:		
Cash and investments	11,980,253	15,549,661
Accrued interest	29,719	45,743
Other Assets:		
Investment in Tri-County Venture	904,459	1,172,140
Net pension asset	-	123,183
Property and equipment:		
Land	1,613,616	1,613,616
Buildings	6,115,104	6,018,726
Improvements other than buildings	22,392,526	22,392,526
Machinery and equipment	5,345,645	4,517,760
Total Property and Equipment	<u>35,466,891</u>	<u>34,542,628</u>
Less accumulated depreciation	<u>(28,932,312)</u>	<u>(28,040,977)</u>
Total Property and Equipment - Net	<u>6,534,579</u>	<u>6,501,651</u>
Total Noncurrent Assets	<u>19,449,010</u>	<u>23,392,378</u>
Total Assets	<u>53,413,375</u>	<u>51,646,892</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related for Pensions	<u>434,157</u>	<u>128,069</u>
Total Assets and Deferred outflows of resources	<u><u>\$ 53,847,532</u></u>	<u><u>\$ 51,774,961</u></u>



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

December 31, 2016 and 2015

	2016	2015
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 629,789	\$ 415,461
Accrued compensation	30,141	28,197
Other accrued liabilities	13,969	15,308
Due to other governmental agencies	676,307	921,412
Compensated absences	80,919	51,399
Current maturities of long-term debt	15,916	14,885
	<u>1,447,041</u>	<u>1,446,662</u>
Total Current Liabilities		
Compensated absences	33,884	31,977
Landfill closure and long-term care	18,107,322	17,879,366
Long-term due to other governments	629,159	904,459
General obligation debt	38,012	53,928
Net pension liability	77,378	-
OPEB liability (asset)	(86,875)	(93,382)
	<u>20,245,921</u>	<u>20,223,010</u>
Total Liabilities		
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	162,958	-
Net Position:		
Net Investment in capital assets	6,534,579	6,501,651
Restricted for pensions	193,821	251,252
Restricted for Purchase orders	-	14,955
Unrestricted	26,710,253	24,784,093
	<u>33,438,653</u>	<u>31,551,951</u>
Total Net Position		
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 53,847,532</u>	<u>\$ 51,774,961</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 11,429,588	\$ 8,817,368
Other governmental entities	771,633	254,181
Other county departments	163,522	164,782
Miscellaneous	23,497	87,757
	<hr/>	<hr/>
Total Operating Revenues	12,388,240	9,324,088
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	1,185,024	1,081,031
Materials, supplies and services	8,335,648	6,753,513
Heat, light and power	375,731	425,274
Depreciation	891,333	754,033
Landfill closure and long-term care	495,637	(85,091)
	<hr/>	<hr/>
Total Operating Expenses	11,283,373	8,928,760
	<hr/>	<hr/>
Operating income (loss)	1,104,867	395,328
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	276,428	405,274
Interest expense	(960)	(1,115)
Grant revenue	52,030	45,390
Transfers	14,337	-
Insurance recovery	440,000	-
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	781,835	449,549
	<hr/>	<hr/>
Increase (Decrease) in Net Position	1,886,702	844,877
	<hr/>	<hr/>
Net Position - January 1	31,551,951	30,465,815
Change in Accounting Principle	-	241,259
	<hr/>	<hr/>
Net Position - December 31	\$ 33,438,653	\$ 31,551,951
	<hr/>	<hr/>

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

For the years ended December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
Cash flows from operating activities:		
Cash received from customers	\$ 11,589,760	\$ 9,099,423
Cash received from county	163,522	164,782
Cash payments for goods and services	(8,978,756)	(7,070,944)
Cash payments to employees	(1,087,715)	(1,114,588)
	<hr/>	<hr/>
Net cash provided by operating activities	1,686,811	1,078,673
Cash flows from noncapital financing activities		
Operating transfers in	14,337	
Grants received	52,030	45,390
	<hr/>	<hr/>
Net cash provided by noncapital financing activities	66,367	45,390
Cash flows from capital and related financing activities:		
Purchases of capital assets	(924,260)	(2,514,388)
Payment of debt	(14,885)	(13,969)
Interest paid on debt	(1,002)	(1,147)
Insurance recovery	440,000	-
	<hr/>	<hr/>
Net cash used for capital and related financing activities	(500,147)	(2,529,504)
Cash flows from investing activities:		
Purchases of investments	(6,330,090)	(17,803,276)
Sale of investments	10,571,817	19,019,924
Investment income	255,294	399,624
	<hr/>	<hr/>
Net cash provided by investing activities	4,497,021	1,616,272
Net increase in cash and cash equivalents	5,750,052	210,831
Cash and cash equivalents - January 1	27,342,646	27,131,815
	<hr/>	<hr/>
Cash and cash equivalents - December 31	\$ 33,092,698	\$ 27,342,646
	<hr/>	<hr/>

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

For the years ended December 31, 2016 and 2015

	2016	2015
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 1,104,867	\$ 395,328
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	891,333	754,033
Changes in assets and liabilities		
Receivables	(571,133)	36,632
Due from other governments	(63,825)	(96,515)
Investment in Tri-County Single Stream Recycling	267,681	269,848
Advance payments	39,997	42,158
Net pension asset	123,183	64,670
Deferred outflow pension	(306,088)	(74,663)
Vouchers payable	214,328	95,222
Due to other governments	(245,105)	223,123
Accrued compensation	33,371	(24,088)
Other liabilities	(1,297)	15,021
Net pension liability	77,378	-
Deferred inflow pension	162,958	-
Long-term due to other governments	(275,300)	(267,681)
Long-term care accrual	227,956	(354,939)
OPEB liability	6,507	524
Total adjustments	581,944	683,345
Net cash provided by operating activities	\$ 1,686,811	\$ 1,078,673
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 32,065,629	\$ 26,995,129
Restricted cash and investments	11,980,253	15,549,661
Less noncurrent investments	(10,953,184)	(15,202,144)
	\$ 33,092,698	\$ 27,342,646

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2016 or 2015, 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, 2016 and 2015

	2016	2015
<b>ASSETS</b>		
Current Assets:		
Cash and investments	\$ 10,649,817	\$ 11,525,474
Accounts receivable (net of allowances for uncollectibles)	78,114	45,917
Due from other governmental agencies	1,047,392	848,690
Inventories	120,659	118,882
Advance payments - Vendors	232,364	205,919
Restricted assets:		
Cash and investments	374,439	-
Total Current Assets	<u>12,502,785</u>	<u>12,744,882</u>
Noncurrent Assets:		
Net pension asset	-	1,505,695
Property and Equipment:		
Land	147,842	147,842
Construction in progress	17,561	52,675
Buildings	25,684,933	25,684,933
Improvements other than buildings	682,910	533,871
Machinery and equipment	1,195,518	1,202,119
Total Property and Equipment	<u>27,728,764</u>	<u>27,621,440</u>
Less accumulated depreciation	<u>(6,036,114)</u>	<u>(5,445,713)</u>
Total Property and Equipment - Net	<u>21,692,650</u>	<u>22,175,727</u>
Total noncurrent assets	<u>21,692,650</u>	<u>23,681,422</u>
Total Assets	<u>34,195,435</u>	<u>36,426,304</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Outflow Related to Pensions	5,412,017	1,582,145
Deferred Charges on Refunding	-	28,919
Total Deferred Outflows of Resources	<u>5,412,017</u>	<u>1,611,064</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 39,607,452</u>	<u>\$ 38,037,368</u>

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

December 31, 2016 and 2015

	2016	2015
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 275,435	\$ 235,356
Accrued compensation	444,845	412,610
Other accrued liabilities	5,457	22,377
Due to other governmental agencies	827	568
Compensated absences	901,282	858,745
Current maturities of long-term debt	300,131	2,376,518
Premium on bond issue	-	22,312
Total Current Liabilities	<u>1,927,977</u>	<u>3,928,486</u>
Compensated absences	213,407	246,176
General obligation debt	872,510	1,172,641
Net pension liability	967,416	-
OPEB liability	<u>392,810</u>	<u>453,197</u>
Total Liabilities	<u>4,374,120</u>	<u>5,800,500</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	<u>2,037,383</u>	<u>-</u>
Net Position:		
Net investment in capital assets	21,003,962	19,244,096
Restricted for pensions	2,407,218	3,087,840
Restricted for purchase orders	400	63,004
Unrestricted	<u>9,784,369</u>	<u>9,841,928</u>
Total Net Position	<u>33,195,949</u>	<u>32,236,868</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 39,607,452</u>	<u>\$ 38,037,368</u>

# WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2016 and 2015

	2016	2015
Operating Revenues:		
Charges for services provided to:		
Public	\$ 7,068,980	\$ 6,841,968
Other governmental entities	5,579,484	5,794,308
Miscellaneous	11,773	11,560
Total Operating Revenues	<u>12,660,237</u>	<u>12,647,836</u>
Operating Expenses:		
Salaries, wages and benefits	13,858,646	13,225,604
Materials, supplies and services	3,138,804	3,125,816
Heat, light and power	348,774	365,960
Depreciation	609,056	602,664
Total Operating Expenses	<u>17,955,280</u>	<u>17,320,044</u>
Operating Loss	<u>(5,295,043)</u>	<u>(4,672,208)</u>
Non-Operating Revenues (Expenses):		
Interest expense	(37,671)	(100,626)
Premium on bond	22,312	112,534
Grant revenue	1,712,900	1,608,845
Issuance costs of long term debt	(28,919)	(124,316)
Total Non-Operating Revenues (Expenses)	<u>1,668,622</u>	<u>1,496,437</u>
Loss Before Transfers	<u>(3,626,421)</u>	<u>(3,175,771)</u>
Transfers in	<u>4,585,502</u>	<u>5,380,860</u>
Increase in Net Position	<u>959,081</u>	<u>2,205,089</u>
Net Position - January 1	32,236,868	27,018,704
Change in Accounting Principle	-	3,013,075
Net Position - December 31	<u>\$ 33,195,949</u>	<u>\$ 32,236,868</u>

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

For the years ended December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
Cash flows from operating activities:		
Cash received from customers	\$ 12,429,338	\$ 13,612,345
Cash payments for goods and services	(3,446,543)	(3,404,133)
Cash payments to employees	(13,196,408)	(13,378,971)
	<u>(4,213,613)</u>	<u>(3,170,759)</u>
Cash flows from noncapital financing activities:		
Transfers in	4,585,502	5,380,860
Grants received	1,712,900	1,608,845
	<u>6,298,402</u>	<u>6,989,705</u>
Net cash provided by noncapital financing activities		
	<u>6,298,402</u>	<u>6,989,705</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(125,980)	(70,175)
Payment of debt	(2,376,517)	(2,523,047)
Interest paid on debt	(54,591)	(114,283)
Cash paid for debt issuance	(28,919)	(124,316)
	<u>(2,586,007)</u>	<u>(2,831,821)</u>
Net cash used for capital and related financing activities		
	<u>(2,586,007)</u>	<u>(2,831,821)</u>
Net increase (decrease) in cash and cash equivalents	(501,218)	987,125
Cash and cash equivalents - January 1	<u>11,525,474</u>	<u>10,538,349</u>
Cash and cash equivalents - December 31	<u><u>\$ 11,024,256</u></u>	<u><u>\$ 11,525,474</u></u>



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

For the years ended December 31, 2016 and 2015

	2016	2015
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (5,295,043)	\$ (4,672,208)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	609,056	602,664
Changes in assets and liabilities		
Receivables	(32,197)	122,751
Due from other governments	(198,702)	866,758
Inventories	(1,777)	4,420
Advance payments	2,474	115,131
Net Pension Asset	1,505,695	842,926
Deferred outflow pension	(3,829,872)	(917,691)
Vouchers payable	40,079	(31,700)
Due to other governments	259	(208)
Net Pension liability	967,416	-
Deferred inflow pension	2,037,383	-
Other liabilities	(18,384)	(103,602)
Total adjustments	<u>1,081,430</u>	<u>1,501,449</u>
Net cash used for operating activities	<u>\$ (4,213,613)</u>	<u>\$ (3,170,759)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 10,649,817	\$ 11,525,474
Restricted cash and investments	374,439	-
	<u>\$ 11,024,256</u>	<u>\$ 11,525,474</u>

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

In 2015 and 2014, there were no non cash transactions.

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

December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,191,994	\$ 995,607
Receivable (net of allowances for uncollectibles):		
Accounts receivable	2,137	149,354
Interest receivable	1,179	1,404
Due from other governmental agencies	1,200,891	1,109,731
Inventories	762,374	857,943
Advance payments - Vendors	431	572
Restricted assets		
Cash and investments	924,200	-
Total Current Assets	<u>4,083,206</u>	<u>3,114,611</u>
Noncurrent Assets:		
Net pension asset	-	585,871
Property and Equipment:		
Land	738,916	738,916
Construction in progress	10,800	-
Buildings	6,474,561	6,452,131
Improvements other than buildings	164,108	133,523
Machinery and equipment	14,909,962	14,251,622
Total Property and Equipment	22,298,347	21,576,192
Less accumulated depreciation	<u>(13,515,580)</u>	<u>(12,727,633)</u>
Total Property and Equipment - Net	<u>8,782,767</u>	<u>8,848,559</u>
Total Noncurrent Assets	<u>8,782,767</u>	<u>9,434,430</u>
Total Assets	<u>12,865,973</u>	<u>12,549,041</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflows Related to Pensions	2,050,303	599,548
Total Deferred Outflows of Resources	<u>2,050,303</u>	<u>599,548</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 14,916,276</u>	<u>\$ 13,148,589</u>

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

December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 159,653	\$ 189,842
Accrued compensation	150,946	122,061
Other accrued liabilities	1,620	1,893
Due to other governmental agencies	27,383	28,938
Unearned revenue	34,423	-
Compensated absences	312,649	374,311
Current maturities of long-term debt	690,912	72,488
	<hr/>	<hr/>
Total Current Liabilities	1,377,586	789,533
	<hr/>	<hr/>
Compensated absences	182,541	402,570
General obligation debt	558,427	314,338
Net pension liability	365,645	-
OPEB liability	68,456	99,156
	<hr/>	<hr/>
Total Liabilities	2,552,655	1,605,597
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	770,051	-
	<hr/>	<hr/>
Net Position:		
Net Investment in capital assets	8,613,527	8,660,661
Restricted for pensions	914,607	1,185,419
Restricted for Purchase orders	67,769	251,617
Unrestricted	1,997,667	1,445,295
	<hr/>	<hr/>
Total Net Position	11,593,570	11,542,992
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 14,916,276	\$ 13,148,589
	<hr/>	<hr/>

# WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2016 and 2015

	2016	2015
Operating Revenues:		
Charges for services provided to:		
Public	\$ 17,585	\$ 21,680
Other governmental entities	7,731,616	6,238,176
Other county departments	5,213,943	6,671,210
Miscellaneous	50,088	35,094
	<hr/>	<hr/>
Total Operating Revenues	13,013,232	12,966,160
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	5,520,682	5,308,986
Materials, supplies and services	6,230,107	6,137,602
Heat, light and power	167,276	167,161
Depreciation	1,067,655	1,076,843
	<hr/>	<hr/>
Total Operating Expenses	12,985,720	12,690,592
	<hr/>	<hr/>
Operating income	27,512	275,568
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income (loss)	2,616	12,564
Interest expense	(6,604)	(7,780)
Transfer In	58,616	-
Gain (loss) on sale of capital assets	(31,562)	-
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	23,066	4,784
	<hr/>	<hr/>
Income before contributions	50,578	280,352
	<hr/>	<hr/>
Capital Contributions	-	5,319
	<hr/>	<hr/>
Increase in Net Position	50,578	285,671
Net Position - January 1	11,542,992	10,122,308
Change in Accounting Principle	-	1,135,013
	<hr/>	<hr/>
Net Position - December 31	\$ 11,593,570	\$ 11,542,992
	<hr/>	<hr/>

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

For the years ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 7,889,769	\$ 6,080,268
Cash received from county	5,213,943	6,671,210
Cash payments for goods and services	(6,333,417)	(6,466,316)
Cash payments to employees	(5,533,376)	(5,272,894)
	<u>1,236,919</u>	<u>1,012,268</u>
Net cash provided by operating activities		
	<u>1,236,919</u>	<u>1,012,268</u>
Cash flows from noncapital financing activities		
Transfers in	58,616	-
	<u>58,616</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,063,088)	(1,057,741)
Payment of debt	(72,487)	(69,413)
Interest paid on debt	(6,877)	(7,881)
Proceeds from sale of capital assets	29,663	31,987
Proceeds from issuance of debt	935,000	-
	<u>(177,789)</u>	<u>(1,103,048)</u>
Net cash used for capital and related financing activities		
	<u>(177,789)</u>	<u>(1,103,048)</u>
Cash flows from investing activities:		
Investment income	2,841	12,420
	<u>2,841</u>	<u>12,420</u>
Net cash provided by investing activities		
	<u>2,841</u>	<u>12,420</u>
Net decrease in cash and cash equivalents	1,120,587	(78,360)
Cash and cash equivalents - January 1	995,607	1,073,967
Cash and cash equivalents - December 31	<u>\$ 2,116,194</u>	<u>\$ 995,607</u>

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

For the years ended December 31, 2016 and 2015

	2016	2015
Reconciliation of operating income to net cash provided by operating activities:		
Operating Income	\$ 27,512	\$ 275,568
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,067,655	1,076,843
Changes in assets and liabilities		
Receivables	147,217	(50,621)
Due from other governments	(91,160)	(127,894)
Inventories	95,569	(78,266)
Advance payments	141	437
Net pension asset	585,871	301,816
Deferred outflow pension	(1,450,755)	(352,222)
Vouchers payable	(30,189)	(80,906)
Due to other governments	(1,555)	(2,818)
Unearned revenue	34,423	(36,167)
Net pension liability	365,645	301,816
Deferred inflow pension	770,051	(352,222)
Other liabilities	(283,506)	86,498
Total adjustments	1,209,407	736,700
Net cash provided by operating activities	\$ 1,236,919	\$ 1,012,268
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 1,191,994	\$ 995,607
Restricted cash and investments	924,200	-
	\$ 2,116,194	\$ 995,607

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

In 2016 the County had no non cash transactions. In 2015 the County received capital assets from the State of Wisconsin in the amount of \$5,319.

## 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, 2016  
(With summarized financial information as of December 31, 2015)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2016	December 31, 2015
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 87,789	\$ 8,813,224	\$ 8,901,013	\$ 8,178,683
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	48,125	48,125	79,420
Accrued interest	178	23,711	23,889	17,892
Due from other governmental agencies	463	-	463	1,529
Inventories	21,827	-	21,827	24,412
Advance payments - Vendors	9,276	469,352	478,628	536,900
Total Current Assets	119,533	9,354,412	9,473,945	8,838,836
Noncurrent Assets:				
Insurance deposit	-	224,895	224,895	214,419
Total Noncurrent Assets	-	224,895	224,895	214,419
Total Assets	\$ 119,533	\$ 9,579,307	\$ 9,698,840	\$ 9,053,255



**WINNEBAGO COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF NET POSITION -**  
**ALL INTERNAL SERVICE FUNDS**

December 31, 2016  
(With summarized financial information as of December 31, 2015)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2016	December 31, 2015
<u>LIABILITIES AND NET POSITION</u>				
Current Liabilities				
Vouchers payable	\$ 26,116	\$ 241,784	\$ 267,900	\$ 65,919
Accrued compensation	2,232	-	2,232	2,128
Claims payable	-	1,901,659	1,901,659	1,843,205
Other liabilities	2	-	2	2
Unearned revenues	-	1,328,543	1,328,543	-
Compensated absenses	4,532	-	4,532	4,267
Due to other governments	-	-	-	7
Total Current Liabilities	32,882	3,471,986	3,504,868	1,915,528
Compensated absences	14,806	-	14,806	12,891
OPEB liability	17,766	-	17,766	17,013
Total Liabilities	65,454	3,471,986	3,537,440	1,945,432
Net Position:				
Unrestricted (deficit)	54,079	6,107,321	6,161,400	7,107,823
Total Net Position	54,079	6,107,321	6,161,400	7,107,823
Total Liabilities and Net Position	\$ 119,533	\$ 9,579,307	\$ 9,698,840	\$ 9,053,255

# WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2016	December 31, 2015
Operating Revenues:				
Charges for services provided to:				
Public	\$ 2,032	\$ 394,402	\$ 396,434	\$ 119,854
Other governmental entities	3,504	-	3,504	4,499
Other county departments	469,171	2,144,867	2,614,038	2,681,002
Total Operating Revenues	474,707	2,539,269	3,013,976	2,805,355
Operating Expenses:				
Salaries, wages and benefits	53,887	60,709	114,596	110,616
Materials, supplies and services	370,362	2,687,080	3,057,442	3,233,195
Total Operating Expenses	424,249	2,747,789	3,172,038	3,343,811
Operating Income (Loss)	50,458	(208,520)	(158,062)	(538,456)
Non-Operating Revenues:				
Investment income	221	34,371	34,592	85,863
Total Non-Operating Revenues	221	34,371	34,592	85,863
Income (Loss) Before Transfers	50,679	(174,149)	(123,470)	(452,593)
Transfers	420	(823,373)	(822,953)	-
Increase (Decrease) in Net Position	51,099	(997,522)	(946,423)	(452,593)
Total Net Position (Deficit)- January 1	2,980	7,104,843	7,107,823	7,560,416
Total Net Position - December 31	\$ 54,079	\$ 6,107,321	\$ 6,161,400	\$ 7,107,823

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2016	December 31, 2015
Cash flows from operating activities:				
Cash received from customers	\$ 6,602	\$ 394,402	\$ 401,004	\$ 6,309
Cash received from county	469,171	3,504,705	3,973,876	2,724,160
Cash payments for goods and services	(382,236)	(2,364,397)	(2,746,633)	(2,935,172)
Cash payments to employees	(50,850)	(60,709)	(111,559)	(109,443)
Net cash provided by (used for) operating activities	42,687	1,474,001	1,516,688	(314,146)
Cash flows from noncapital financing activities:				
Transfers	420	(823,373)	(822,953)	-
Cash flows from investing activities:				
Investment income	43	28,552	28,595	82,098
Net increase (decrease) in cash and cash equivalents	43,150	679,180	722,330	(232,048)
Cash and cash equivalents - January 1	44,639	8,134,044	8,178,683	8,410,731
Cash and cash equivalents - December 31	\$ 87,789	\$ 8,813,224	\$ 8,901,013	\$ 8,178,683

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2016	December 31, 2015
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ 50,458	\$ (208,520)	\$ (158,062)	\$ (538,456)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Changes in assets and liabilities				
Receivables	1,066	31,295	32,361	(78,528)
Inventories	2,585	-	2,585	853
Advance payments	-	47,796	47,796	(84,897)
Vouchers payable	(14,459)	216,433	201,974	30,763
OPEB liability	753	-	753	777
Other liabilities	2,284	1,386,997	1,389,281	351,700
Total adjustments	(7,771)	1,682,521	1,674,750	224,310
Net cash provided by (used for) operating activities	\$ 42,687	\$ 1,474,001	\$ 1,516,688	\$ (314,146)

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

In 2016 and 2015, there were no noncash transactions.

# WINNEBAGO COUNTY, WISCONSIN

## COMPARATIVE STATEMENTS OF NET POSITION - GENERAL SERVICES FUND

December 31, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 87,789	\$ 44,639
Receivables (net of allowances for uncollectibles):		
Accrued interest	178	
Due from other governmental agencies	463	1,529
Inventories	21,827	24,412
Advance payments - Vendors	9,276	9,276
	<hr/>	<hr/>
Total Assets	\$ 119,533	\$ 79,856
	<hr/>	<hr/>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 26,116	\$ 40,568
Due to other governments	-	7
Other liabilities	2	2
Accrued compensation	2,232	2,128
Compensated absences	4,532	4,267
	<hr/>	<hr/>
Total Current Liabilities	32,882	46,972
	<hr/>	<hr/>
Compensated absences	14,806	12,891
OPEB liability	17,766	17,013
	<hr/>	<hr/>
Total Liabilities	65,454	76,876
	<hr/>	<hr/>
Net Position:		
Unrestricted (deficit)	54,079	2,980
	<hr/>	<hr/>
Total Net Position	54,079	2,980
	<hr/>	<hr/>
Total Liabilities and Net Position	\$ 119,533	\$ 79,856
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2016 and 2015

	2016	2015
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,032	\$ 2,565
Other governmental entities	3,504	4,499
Other county departments	469,171	465,511
	<hr/>	<hr/>
Total Operating Revenues	474,707	472,575
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	53,887	51,744
Materials, supplies and services	370,362	368,955
	<hr/>	<hr/>
Total Operating Expenses	424,249	420,699
	<hr/>	<hr/>
Operating income (loss)	50,458	51,876
	<hr/>	<hr/>
Non-Operating Revenues (expenses) :		
Investment income	221	70
	<hr/>	<hr/>
Total Non-Operating Revenues (expenses)	221	70
	<hr/>	<hr/>
Income (Loss) Before Transfers	50,679	51,946
	<hr/>	<hr/>
Transfers	420	-
	<hr/>	<hr/>
Increase in Net Position	51,099	51,946
	<hr/>	<hr/>
Net Position (Deficit)- January 1	2,980	(48,966)
	<hr/>	<hr/>
Net Position (Deficit) - December 31	\$ 54,079	\$ 2,980
	<hr/>	<hr/>

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

For the years ended December 31, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Cash received from customers	\$ 6,602	\$ 6,309
Cash received from county	469,171	465,511
Cash payments for goods and services	(382,236)	(355,901)
Cash payments to employees	(50,850)	(50,571)
Net cash provided by (used for) operating activities	42,687	65,348
Cash flows from noncapital financing activities		
Transfers	420	-
Cash flows from investing activities:		
Investment income	43	70
Net increase in cash and cash equivalents	43,150	65,418
Cash and cash equivalents - January 1	44,639	(20,779)
Cash and cash equivalents - December 31	\$ 87,789	\$ 44,639
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ 50,458	\$ 51,876
Adjustments to reconcile operating income(loss) to net cash provided by(used for) operating activities:		
Changes in assets and liabilities		
Receivables	1,066	(755)
Inventories	2,585	853
Advance payments	-	(12)
Vouchers payable	(14,459)	12,213
OPEB liability	753	777
Other liabilities	2,284	396
Total adjustments	(7,771)	13,472
Net cash provided by(used for) operating activities	\$ 42,687	\$ 65,348

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

In 2016 and 2015, there were no noncash transactions.

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

December 31, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 8,813,224	\$ 8,134,044
Receivables (net of allowances for uncollectibles):		
Accounts receivable	48,125	79,420
Accrued interest	23,711	17,892
Advance payments - Vendors	469,352	527,624
Total Current Assets	<u>9,354,412</u>	<u>8,758,980</u>
Noncurrent Assets:		
Insurance deposit	224,895	214,419
Total Noncurrent Assets	<u>224,895</u>	<u>214,419</u>
Total Assets	<u>\$ 9,579,307</u>	<u>\$ 8,973,399</u>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 241,784	\$ 25,351
Claims payable	1,901,659	1,843,205
Unearned revenues	1,328,543	-
Total Liabilities	<u>3,471,986</u>	<u>1,868,556</u>
Net Position:		
Unrestricted	<u>6,107,321</u>	<u>7,104,843</u>
Total Net Position	<u>6,107,321</u>	<u>7,104,843</u>
Total Liabilities and Net Position	<u>\$ 9,579,307</u>	<u>\$ 8,973,399</u>



**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2016 and 2015

	2016	2015
Operating Revenues:		
Charges for services provided to:		
Public	\$ 394,402	\$ 117,289
Other county departments	2,144,867	2,215,491
	<hr/>	<hr/>
Total Operating Revenues	2,539,269	2,332,780
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	60,709	58,872
Materials, supplies and services	2,687,080	2,864,240
	<hr/>	<hr/>
Total Operating Expenses	2,747,789	2,923,112
	<hr/>	<hr/>
Operating Loss	(208,520)	(590,332)
	<hr/>	<hr/>
Non-Operating Revenues:		
Investment income (loss)	34,371	85,793
	<hr/>	<hr/>
Income (Loss) Before Transfers	(174,149)	(504,539)
	<hr/>	<hr/>
Transfers out	(823,373)	-
	<hr/>	<hr/>
Decrease in Net Position	(997,522)	(504,539)
	<hr/>	<hr/>
Net Position - January 1	7,104,843	7,609,382
	<hr/>	<hr/>
Net Position - December 31	<u>\$ 6,107,321</u>	<u>\$ 7,104,843</u>

**WINNEBAGO COUNTY, WISCONSIN**

**COMPARATIVE STATEMENTS OF CASH FLOWS -  
SELF INSURANCE FUND**

For the years ended December 31, 2016 and 2015

	<b>2016</b>	<b>2015</b>
Cash flows from operating activities:		
Cash received from customers	\$ 394,402	\$ 117,289
Cash received from county	3,504,705	2,141,360
Cash payments for goods and services	(2,364,397)	(2,579,271)
Cash payments to employees	<u>(60,709)</u>	<u>(58,872)</u>
Net cash provided by (used for) operating activities	<u>1,474,001</u>	<u>(379,494)</u>
Cash flows from noncapital financing activities:		
Transfers out	<u>(823,373)</u>	<u>-</u>
Cash flows from investing activities:		
Investment income	<u>28,552</u>	<u>82,028</u>
Net increase (decrease) in cash and cash equivalents	679,180	(297,466)
Cash and cash equivalents - January 1	<u>8,134,044</u>	<u>8,431,510</u>
Cash and cash equivalents - December 31	<u><u>\$ 8,813,224</u></u>	<u><u>\$ 8,134,044</u></u>

**WINNEBAGO COUNTY, WISCONSIN**

**COMPARATIVE STATEMENTS OF CASH FLOWS -  
SELF INSURANCE FUND**

For the years ended December 31, 2016 and 2015

	2016	2015
Reconciliation of operating loss to net cash provided by (used for) operating activities:		
Operating loss	\$ (208,520)	\$ (590,332)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Changes in assets and liabilities:		
Receivables	31,295	(77,773)
Due from other governments	-	3,642
Advance payments	47,796	(84,885)
Vouchers payable	216,433	18,550
Other liabilities	1,386,997	351,304
Total adjustments	<u>1,682,521</u>	<u>210,838</u>
Net cash provided by (used for) operating activities	<u>\$ 1,474,001</u>	<u>\$ (379,494)</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2016 and 2015, there were no noncash transactions.

## AGENCY FUNDS

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

- Litigant's Deposit Fund - To account for the receipt and disbursement of funds held by the County for individuals who are scheduled for court appearances.
- Patient's Fund - To account for the receipt and disbursement of monies held for the benefit of patients at Park View Health Center.
- Other Trust Funds - To account for the receipt and disbursement of funds for small items such as drainage districts, etc.
- MEG Unit - To account for the receipt and disbursement of funds for the Lake Winnebago Area Metropolitan Enforcement Group.
- Post Retirement Health Fund - To account for the receipt and disbursement of funds for the conversion of sick leave to health care premiums.

**WINNEBAGO COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF FIDUCIARY NET POSITION-**  
**ALL AGENCY FUNDS**

December 31, 2016  
(With summarized financial information as of December 31, 2015)

	Litigant's Deposit Funds	Patient's Funds	Other Trust Funds	Meg Unit	Post Retirement Health	Totals	
						December 31, 2016	December 31, 2015
<b>ASSETS</b>							
Cash and investments	\$ 1,062,185	\$ 56,213	\$ 216,840	\$ 318,410	\$ 116,271	\$ 1,769,919	\$ 1,400,392
Accounts receivable	-	(2,971)	-	1,016	-	(1,955)	(20,060)
Accrued grants and aid	-	-	-	20,807	-	20,807	25,936
Prepaid items	-	-	-	3,333	-	3,333	3,333
Equipment	-	-	-	213,245	-	213,245	32,492
<b>Total Assets</b>	<b>\$ 1,062,185</b>	<b>\$ 53,242</b>	<b>\$ 216,840</b>	<b>\$ 556,811</b>	<b>\$ 116,271</b>	<b>\$ 2,005,349</b>	<b>\$ 1,442,093</b>
<b>LIABILITIES</b>							
Liabilities:							
Other accrued liabilities	\$ 1,062,185	\$ 53,242	\$ 216,840	\$ 556,811	\$ 116,271	\$ 2,005,349	\$ 1,442,093
<b>Total Liabilities</b>	<b>\$ 1,062,185</b>	<b>\$ 53,242</b>	<b>\$ 216,840</b>	<b>\$ 556,811</b>	<b>\$ 116,271</b>	<b>\$ 2,005,349</b>	<b>\$ 1,442,093</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b><u>LITIGANT'S DEPOSIT FUNDS</u></b>				
Assets:				
Cash and investments	\$ 672,828	\$ 9,065,788	\$ 8,676,431	\$ 1,062,185
Total Assets	\$ 672,828	\$ 9,065,788	\$ 8,676,431	\$ 1,062,185
Liabilities:				
Other accrued liabilities	\$ 672,828	\$ 9,065,788	\$ 8,676,431	\$ 1,062,185
Total Liabilities	\$ 672,828	\$ 9,065,788	\$ 8,676,431	\$ 1,062,185
<b><u>PATIENT'S FUNDS</u></b>				
Assets:				
Cash and investments	\$ 104,695	\$ 9,507,844	\$ 9,556,326	\$ 56,213
Accounts receivable	\$ (20,741)	42,354	24,584	(2,971)
Total Assets	\$ 83,954	\$ 9,550,198	\$ 9,580,910	\$ 53,242
Liabilities:				
Other accrued liabilities	\$ 83,954	\$ 9,550,198	\$ 9,580,910	\$ 53,242
Total Liabilities	\$ 83,954	\$ 9,550,198	\$ 9,580,910	\$ 53,242
<b><u>OTHER TRUST FUNDS</u></b>				
Assets:				
Cash and investments	\$ 202,661	\$ 22,338	\$ 8,159	\$ 216,840
Total Assets	\$ 202,661	\$ 22,338	\$ 8,159	\$ 216,840
Liabilities:				
Other accrued liabilities	\$ 202,661	\$ 22,338	\$ 8,159	\$ 216,840
Total Liabilities	\$ 202,661	\$ 22,338	\$ 8,159	\$ 216,840

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016  
(With summarized financial information for the year ended December 31, 2015)

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b><u>MEG UNIT</u></b>				
Assets:				
Cash and investments	\$ 337,999	\$ 498,667	\$ 518,256	\$ 318,410
Accounts receivable	681	1,016	681	1,016
Accrued grants and aid	25,936	181,264	186,393	20,807
Prepaid items	3,333	-	-	3,333
Equipment	32,492	180,753	-	213,245
Total Assets	<u>\$ 400,441</u>	<u>\$ 861,700</u>	<u>\$ 705,330</u>	<u>\$ 556,811</u>
Liabilities:				
Other accrued liabilities	\$ 400,441	\$ 861,700	\$ 705,330	\$ 556,811
Total Liabilities	<u>\$ 400,441</u>	<u>\$ 861,700</u>	<u>\$ 705,330</u>	<u>\$ 556,811</u>
<b><u>POST RETIREMENT HEALTH</u></b>				
Assets:				
Cash and investments	\$ 82,209	\$ 122,941	\$ 88,879	\$ 116,271
Total Assets	<u>\$ 82,209</u>	<u>\$ 122,941</u>	<u>\$ 88,879</u>	<u>\$ 116,271</u>
Liabilities:				
Other accrued liabilities	\$ 82,209	\$ 122,941	\$ 88,879	\$ 116,271
Total Liabilities	<u>\$ 82,209</u>	<u>\$ 122,941</u>	<u>\$ 88,879</u>	<u>\$ 116,271</u>
<b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
Assets:				
Cash and investments	\$ 1,400,392	\$ 19,217,578	\$ 18,848,051	\$ 1,769,919
Accounts receivable	(20,060)	43,370	25,265	(1,955)
Accrued grants and aid	25,936	181,264	186,393	20,807
Due from other governments	3,333	-	-	3,333
Equipment	32,492	180,753	-	213,245
Total Assets	<u>\$ 1,442,093</u>	<u>\$ 19,622,965</u>	<u>\$ 19,059,709</u>	<u>\$ 2,005,349</u>
Liabilities:				
Other accrued liabilities	\$ 1,442,093	\$ 19,622,965	\$ 19,059,709	\$ 2,005,349
Total Liabilities	<u>\$ 1,442,093</u>	<u>\$ 19,622,965</u>	<u>\$ 19,059,709</u>	<u>\$ 2,005,349</u>

(concluded)

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

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



**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2016 and 2015

	2016	2015
<u>General Capital Assets:</u>		
Land	\$ 3,415,318	\$ 3,422,818
Buildings	77,123,940	76,979,887
Improvements other than buildings	15,438,290	12,880,622
Machinery and equipment	33,713,399	32,758,069
Infrastructure	104,372,429	99,586,379
Construction in progress	3,597,690	6,057,053
	237,661,066	231,684,828
Less accumulated depreciation	(65,859,095)	(61,058,213)
Total General Capital Assets - Net	\$ 171,801,971	\$ 170,626,615
 <u>Investment in General Capital Assets From:</u>		
General revenues	\$ 171,683,992	\$ 170,508,636
Special revenues	117,979	117,979
	171,801,971	170,626,615
Assets	\$ 171,801,971	\$ 170,626,615

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2016

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	\$ -	\$ -	\$ -	\$ 76,468	\$ -	\$ 26,764	\$ 49,704
County Clerk	-	-	-	151,124	-	55,591	95,533
Information Systems	-	-	74,371	5,366,845	-	3,214,784	2,226,432
Facilities Management	2,562,450	52,182,029	2,904,470	1,669,442	-	19,621,920	39,696,471
Total General Government	2,562,450	52,182,029	2,978,841	7,263,879	-	22,919,059	42,068,140
Public Safety:							
District Attorney	-	-	-	51,653	-	38,870	12,783
Emergency Management	-	-	-	1,074,636	-	878,352	196,284
Sheriff / Jail	-	11,584	931,408	19,307,336	-	9,281,715	10,968,613
Courts	-	-	-	241,097	-	163,923	77,174
Total Public Safety	-	11,584	931,408	20,674,722	-	10,362,860	11,254,854
Health and Human Services:							
Child Support	-	-	-	69,508	-	59,214	10,294
Public Health	-	-	9,331	62,894	-	28,672	43,553
Human Services	-	-	32,749	362,321	-	238,238	156,832
Total Health and Human Services	-	-	42,080	494,723	-	326,124	210,679

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2016

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
Culture, Education and Recreation:							
U.W. - Fox Valley	196,210	18,460,243	1,434,171	338,627	-	8,847,010	11,582,241
University Extension	-	144,054	-	124,725	-	76,067	192,712
Parks	586,641	6,106,464	10,051,790	2,134,251	-	10,196,800	8,682,346
Ice Arena	70,017	219,566	-	45,750	-	227,423	107,910
Total Culture, Education and Recreation	852,868	24,930,327	11,485,961	2,643,353	-	19,347,300	20,565,209
Conservation and Development:							
Register of Deeds	-	-	-	46,952	-	13,448	33,504
Land & Water Conservation	-	-	-	168,074	-	110,975	57,099
Planning / Zoning	-	-	-	2,421,696	-	2,421,696	-
Total Conservation and Development:	-	-	-	2,636,722	-	2,546,119	90,603
Infrastructure							
Highway Systems	-	-	-	-	104,372,429	10,357,633	94,014,796
Allocated to Functions	\$ 3,415,318	\$ 77,123,940	\$ 15,438,290	\$ 33,713,399	\$ 104,372,429	\$ 65,859,095	\$ 168,204,281
Construction in Progress							3,597,690
Total General Capital Assets - Net							\$ 171,801,971

**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, 2016

	<b>General Capital Assets December 31, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2016</b>
General Government:				
County Board	\$ 76,468	\$ -	\$ -	\$ 76,468
County Clerk	151,124	-	-	151,124
Information Systems	5,186,894	254,322	-	5,441,216
Facilities Management	58,617,355	701,036	-	59,318,391
<b>Total General Government</b>	<b>64,031,841</b>	<b>955,358</b>	<b>-</b>	<b>64,987,199</b>
Public Safety:				
District Attorney	80,812	-	29,159	51,653
Emergency Management	1,037,452	37,184	-	1,074,636
Sheriff / Jail	20,213,920	366,230	329,822	20,250,328
Courts	176,513	64,584	-	241,097
<b>Total Public Safety</b>	<b>21,508,697</b>	<b>467,998</b>	<b>358,981</b>	<b>21,617,714</b>
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	61,799	23,670	13,244	72,225
Human Services	387,569	23,110	15,609	395,070
<b>Total Health and Human Services</b>	<b>518,876</b>	<b>46,780</b>	<b>28,853</b>	<b>536,803</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2016

	<b>General Capital Assets December 31, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2016</b>
Culture, Education and Recreation:				
U.W. - Fox Valley	19,646,569	782,682	-	20,429,251
University Extension	103,191	165,588	-	268,779
Parks	17,322,931	1,843,160	286,945	18,879,146
Ice Arena	335,334	-	1	335,333
Total Culture, Education and Recreation	37,408,025	2,791,430	286,946	39,912,509
Conservation and Development:				
Register of Deeds	15,583	31,369	-	46,952
Land and Water Conservation	136,678	31,396	-	168,074
Planning / Zoning	2,421,696	-	-	2,421,696
Total Conservation and Development	2,573,957	62,765	-	2,636,722
Total General Capital Assets Allocated to Functions	126,041,396	4,324,331	674,780	129,690,947
Infrastructure	99,586,379	5,012,528	226,478	104,372,429
Construction in Progress	6,057,053	3,088,288	5,547,651	3,597,690
Total General Capital Assets	231,684,828	12,425,147	6,448,909	237,661,066
Accumulated Depreciation	(61,058,213)	800,138	5,601,020	(65,859,095)
Total General Capital Assets - Net	\$ 170,626,615	\$ 13,225,285	\$ 12,049,929	\$ 171,801,971