

## **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, 2014 and 2013

	2014	2013
<u>ASSETS</u>		
Cash and investments	\$ 26,173,025	\$ 25,021,530
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,878,242	6,586,483
Property taxes levied for ensuing year's budget	65,494,165	64,786,199
Taxes levied for other governments	1,966,981	1,957,943
Accounts receivable	221,232	141,064
Accrued interest	68,006	102,171
Due from other governmental agencies	1,345,645	1,072,788
Due from other funds	10,000	10,000
Inventories	25	373
Advance payments - Vendors	164,026	145,681
Total Current Assets	101,321,347	99,824,232
Loans receivable	1,523,196	1,767,062
Total Assets	\$ 102,844,543	\$ 101,591,294
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 811,948	\$ 629,904
Accrued compensation	2,670,325	1,391,459
Due to other governmental agencies	2,495,889	2,642,990
Total Liabilities	5,978,162	5,068,508
Deferred Inflows of Resources:		
Property taxes	66,740,329	66,179,171
Other unearned revenue	425,501	404,155
Total Deferred Inflows of Resources	67,165,830	66,583,326

# WINNEBAGO COUNTY, WISCONSIN

## BALANCE SHEETS-GENERAL FUND

December 31, 2014 and 2013

	2014	2013
Fund Balance:		
Nonspendable:		
Delinquent property taxes	4,014,393	4,309,301
Inventories	25	373
Advance payments	164,026	145,681
Restricted for:		
Capital outlay	-	78,954
Economic Development	2,989,145	2,965,609
Public Safety	448,704	445,860
Scholarship Program	34,181	32,658
Committed for:		
Prior years commitments	334,840	295,265
Assigned for:		
Subsequent year's expenditures	659,500	565,000
Prior years appropriations	606,332	527,050
Economic development	794,474	769,512
Special projects	1,088,354	1,068,390
Unassigned	18,566,577	19,139,962
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Total Fund Balance	29,700,551	30,343,615
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Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 102,844,543	\$ 101,591,294
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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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 64,786,199	\$ 64,786,199	\$ 65,688,791	\$ 902,592	\$ 67,859,850
Other Taxes	250,600	250,600	324,025	73,425	291,737
Interest on Taxes	1,100,000	1,100,000	1,151,499	51,499	1,468,600
Total Taxes	66,136,799	66,136,799	67,164,315	1,027,516	69,620,187
Intergovernmental:					
State Shared Taxes	3,200,000	3,200,000	3,320,117	120,117	3,321,552
Indirect Cost Reimbursement	143,000	143,000	149,717	6,717	81,816
County Road Maintenance	1,866,226	1,866,226	1,925,115	58,889	1,866,226
Child Support	1,550,198	1,550,198	1,306,060	(244,138)	1,242,047
Public Health	1,421,043	1,452,939	1,515,278	62,339	1,533,768
Veterans Service	13,000	13,000	13,000	-	13,000
University Extension	12,500	12,500	7,079	(5,421)	11,824
Parks	70,000	72,000	53,055	(18,945)	45,700
Land Records	-	-	1,000	1,000	300
Land & Water Conservation	358,000	509,166	308,779	(200,387)	151,454
Zoning	15,000	15,000	9,443	(5,557)	3,608
District Attorney	140,000	188,356	126,309	(62,047)	95,541
Emergency Management	139,997	166,394	150,221	(16,173)	146,880
Sheriff	224,608	274,424	162,409	(112,015)	157,152
Jail Assessment	4,000	4,000	8,199	4,199	10,258
Court System	645,019	645,019	660,785	15,766	637,201
Total Intergovernmental	9,802,591	10,112,222	9,716,566	(395,656)	9,318,327

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Licenses and Permits:					
County Clerk	\$ 49,050	\$ 49,050	\$ 51,546	\$ 2,496	\$ 48,775
Planning	134,960	134,960	130,990	(3,970)	158,330
District Attorney	9,500	9,500	18,391	8,891	17,055
Court System	29,500	29,500	33,320	3,820	31,900
Total Licenses and Permits	223,010	223,010	234,247	11,237	256,060
Fines, Forfeitures and Penalties:					
Land and Water Conservation	300	300	250	(50)	-
Parks	106,000	106,000	123,290	17,290	127,309
Zoning	2,500	2,500	3,651	1,151	4,398
District Attorney	7,000	7,000	918	(6,082)	(574)
Sheriff	6,500	8,618	9,775	1,157	6,831
Jail Improvements	173,800	173,800	152,802	(20,998)	177,617
Court System	470,000	470,000	418,859	(51,141)	458,488
Total Fines, Forfeitures and Penalties	766,100	768,218	709,545	(58,673)	774,069
Charges for Services Provided to Public:					
County Clerk	825	825	776	(49)	2,306
County Treasurer	31,200	31,200	46,033	14,833	14,707
Corporation Counsel	7,500	7,500	12,269	4,769	8,238
Human Resources	100	100	713	613	833
Unclassified	100	100	150	50	165
Child Support	38,000	38,000	32,808	(5,192)	32,791
Public Health	459,003	459,003	468,343	9,340	569,956

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service	\$ 300	\$ 300	\$ 1,623	\$ 1,323	\$ 2,075
University Extension	28,000	28,000	35,449	7,449	33,914
Parks	247,718	247,718	240,982	(6,736)	277,834
Register of Deeds	895,000	895,000	687,245	(207,755)	843,439
Land Records	296,000	296,000	182,552	(113,448)	240,456
Land & Water Conservation	14,025	14,025	8,344	(5,681)	6,799
Planning	92,000	92,000	98,238	6,238	93,704
Tax Lister	800	800	335	(465)	756
District Attorney	34,000	34,000	83,826	49,826	70,621
Coroner	150,100	134,600	134,637	37	132,153
Sheriff	1,745,115	1,755,115	1,568,072	(187,043)	1,671,671
Court System	787,300	787,300	667,462	(119,838)	775,839
 Total Charges for Services Provided to Public	 4,827,086	 4,821,586	 4,269,857	 (551,729)	 4,778,257
 Charges for Services Provided to Other Governmental Entities:					
County Clerk	51,200	51,200	30,239	(20,961)	47,146
Facilities	7,000	7,000	6,996	(4)	7,000
Parks	-	-	12	12	-

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Sheriff	\$ 789,032	\$ 789,032	\$ 870,227	\$ 81,195	\$ 802,191
Court System	12,000	12,000	21,174	9,174	15,015
Total Charges for Services Provided to Other Governmental Entities	859,232	859,232	928,648	69,416	871,352
Charges for Services Provided to Other County Departments:					
County Executive	7,500	7,500	7,500	-	7,500
County Treasurer	9,000	9,000	9,000	-	7,000
Corporation Counsel	14,000	14,000	14,004	4	14,000
Human Resources	26,000	26,000	26,004	4	26,000
Finance	45,500	45,500	50,004	4,504	46,200
Information Systems	60,425	60,425	60,627	202	57,468
Facilities Management	33,000	33,000	45,950	12,950	43,200
County Road Maintenance	33,000	33,000	25,869	(7,131)	23,624
Public Health	25,650	25,650	37,477	11,827	37,280
Register of Deeds	100	100	-	(100)	-
Land Records	350	350	-	(350)	-
Land & Water Conservation	15,102	15,102	15,102	-	19,503
Planning	300	300	-	(300)	-
District Attorney	33,028	33,028	-	(33,028)	-
Total Charges for Services Provided to Other County Departments	302,955	302,955	291,537	(11,418)	281,775
Investment Income: Investments	606,700	606,700	985,509	378,809	(123,520)

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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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 42,165	\$ 42,165	\$ 42,002	\$ (163)	\$ 40,619
Sale of Property, Equipment and Materials	74,300	74,300	128,424	54,124	119,802
Insurance Recoveries	15,000	15,000	7,390	(7,610)	14,343
Unclassified	240,819	265,819	347,907	82,088	595,117
Total Miscellaneous	372,284	397,284	525,723	128,439	769,881
Total Revenues	83,896,757	84,228,006	84,825,947	597,941	86,546,388
Other Financing Sources:					
Transfers in	-	-	548,712	548,712	150,000
Total Revenues and Other Financing Sources	\$ 83,896,757	\$ 84,228,006	\$ 85,374,659	\$ 1,146,653	\$ 86,696,388

# WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 178,975	\$ 178,975	\$ 145,139	\$ 33,836	\$ 155,446
Travel and Meetings	78,760	78,760	55,909	22,851	62,155
Capital Outlay	-	-	-	-	76,468
Other Operating Expenditures	119,543	119,543	42,785	76,758	41,010
Total Expenditures	377,278	377,278	243,833	133,445	335,079
County Executive					
Salaries, Wages and Benefits	220,885	220,885	219,267	1,618	216,004
Travel and Meetings	2,715	2,715	1,111	1,604	1,537
Other Operating Expenditures	4,010	4,010	3,002	1,008	3,101
Total Expenditures	227,610	227,610	223,380	4,230	220,642
County Clerk					
Salaries, Wages and Benefits	219,107	230,146	229,943	203	211,483
Travel and Meetings	1,525	1,615	1,601	14	1,986
Other Operating Expenditures	185,713	183,123	149,538	33,585	101,966
Total Expenditures	406,345	414,884	381,082	33,802	315,435
County Treasurer					
Salaries, Wages and Benefits	272,683	272,683	250,066	22,617	266,480
Travel and Meetings	1,270	1,270	928	342	1,404
Other Operating Expenditures	150,661	150,661	134,821	15,840	123,207
Total Expenditures	424,614	424,614	385,815	38,799	391,091

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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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Corporation Counsel					
Salaries, Wages and Benefits	\$ 387,963	\$ 387,963	\$ 376,898	\$ 11,065	\$ 371,750
Travel and Meetings	1,945	1,945	968	977	1,204
Other Operating Expenditures	105,522	105,522	114,090	(8,568)	107,600
Total Expenditures	495,430	495,430	491,956	3,474	480,554
Human Resources					
Salaries, Wages and Benefits	639,385	639,385	637,227	2,158	623,373
Travel and Meetings	4,085	4,085	2,243	1,842	1,933
Other Operating Expenditures	263,333	267,053	217,138	49,915	76,127
Total Expenditures	906,803	910,523	856,608	53,915	701,433
Finance					
Salaries, Wages and Benefits	512,258	512,258	508,514	3,744	497,055
Travel and Meetings	5,765	5,765	3,479	2,286	3,720
Other Operating Expenditures	203,999	203,999	197,468	6,531	200,542
Total Expenditures	722,022	722,022	709,461	12,561	701,317
Information Systems					
Salaries, Wages and Benefits	1,311,016	1,311,016	1,298,974	12,042	1,250,222
Travel and Meetings	12,300	18,300	17,323	977	5,413
Capital Outlay	429,900	729,900	468,533	261,367	174,393
Other Operating Expenditures	653,118	706,378	615,236	91,142	437,304
Total Expenditures	2,406,334	2,765,594	2,400,066	365,528	1,867,332
Facilities Management					
Salaries, Wages and Benefits	2,508,205	2,508,205	2,413,343	94,862	2,420,781
Travel and Meetings	1,450	1,450	427	1,023	1,639
Capital Outlay	294,000	388,200	163,383	224,817	52,260
Other Operating Expenditures	2,255,771	2,664,946	2,288,817	376,129	2,103,040
Total Expenditures	5,059,426	5,562,801	4,865,970	696,831	4,577,720

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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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous					
Salaries, Wages and Benefits	\$ 312,000	\$ 312,000	\$ 117,743	\$ 194,257	\$ 102,279
Other Operating Expenditures	3,290,710	3,168,239	2,406,139	762,100	2,548,036
Total Expenditures	3,602,710	3,480,239	2,523,882	956,357	2,650,315
Total General Government	14,628,572	15,380,995	13,082,053	2,298,942	12,240,918
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	16,973,031	16,973,031	16,332,828	640,203	16,527,236
Travel and Meetings	80,254	80,254	71,390	8,864	101,391
Capital Outlay	503,399	535,875	466,591	69,284	410,174
Other Operating Expenditures	4,002,534	4,036,749	3,481,912	554,837	3,052,405
Total Expenditures	21,559,218	21,625,909	20,352,721	1,273,188	20,091,206
Jail Improvements					
Other Operating Expenditures	177,800	177,800	158,157	19,643	160,740
Total Expenditures	177,800	177,800	158,157	19,643	160,740
Emergency Management					
Salaries, Wages and Benefits	188,612	203,212	202,886	326	184,392
Travel and Meetings	6,380	6,380	2,635	3,745	4,124
Capital Outlay	27,000	27,000	26,266	734	20,875
Other Operating Expenditures	110,256	122,053	86,606	35,447	91,204
Total Expenditures	332,248	358,645	318,393	40,252	300,595
Courts					
Salaries, Wages and Benefits	3,068,020	3,068,020	3,045,269	22,751	3,008,539
Travel and Meetings	13,188	13,188	7,661	5,527	9,371
Capital Outlay	5,000	5,000	-	5,000	-
Other Operating Expenditures	1,045,069	1,050,099	858,524	191,575	999,622
Total Expenditures	4,131,277	4,136,307	3,911,454	224,853	4,017,532

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Coroner					
Salaries, Wages and Benefits	\$ 190,608	\$ 213,308	\$ 213,146	\$ 162	\$ 196,002
Travel and Meetings	21,297	20,318	20,318	-	20,248
Other Operating Expenditures	165,477	197,677	196,312	1,365	148,526
Total Expenditures	377,382	431,303	429,776	1,527	364,776
District Attorney					
Salaries, Wages and Benefits	1,136,596	1,181,990	1,096,347	85,643	1,065,000
Travel and Meetings	7,550	7,550	5,209	2,341	5,894
Other Operating Expenditures	115,817	120,407	127,705	(7,298)	130,193
Total Expenditures	1,259,963	1,309,947	1,229,261	80,686	1,201,087
Total Public Safety	27,837,888	28,039,911	26,399,762	1,640,149	26,135,936
Public Works:					
County Road Maintenance					
Other Operating Expenditures	2,925,467	3,172,236	2,811,928	360,308	2,983,842
Total Expenditures	2,925,467	3,172,236	2,811,928	360,308	2,983,842
Total Public Works	2,925,467	3,172,236	2,811,928	360,308	2,983,842
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	3,011,308	3,035,203	2,830,667	204,536	2,839,695
Travel and Meetings	57,500	57,567	48,956	8,611	73,364
Capital Outlay	-	-	-	-	23,074
Other Operating Expenditures	545,400	558,634	473,151	85,483	520,688
Total Expenditures	3,614,208	3,651,404	3,352,774	298,630	3,456,821

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service					
Salaries, Wages and Benefits	\$ 287,325	\$ 287,325	\$ 298,617	\$ (11,292)	\$ 284,162
Travel and Meetings	11,160	11,160	7,104	4,056	7,803
Other Operating Expenditures	85,327	85,327	69,907	15,420	67,283
Total Expenditures	383,812	383,812	375,628	8,184	359,248
Child Support					
Salaries, Wages and Benefits	1,361,235	1,361,235	1,307,880	53,355	1,161,426
Travel and Meetings	4,426	4,426	3,641	785	4,753
Other Operating Expenditures	104,685	104,685	103,405	1,280	87,573
Total Expenditures	1,470,346	1,470,346	1,414,926	55,420	1,253,752
Total Health and Human Services	5,468,366	5,505,562	5,143,328	362,234	5,069,821
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	573,303	573,303	566,634	6,669	537,812
Travel and Meetings	1,798	1,798	1,789	9	1,828
Capital Outlay	110,200	167,597	125,294	42,303	178,692
Other Operating Expenditures	856,120	870,385	694,090	176,295	870,684
Total Expenditures	1,541,421	1,613,083	1,387,807	225,276	1,589,016
Boat Landing					
Salaries, Wages and Benefits	18,700	18,700	14,334	4,366	14,447
Capital Outlay	83,000	131,170	42,210	88,960	38,839
Other Operating Expenditures	56,060	134,060	88,047	46,013	48,587
Total Expenditures	157,760	283,930	144,591	139,339	101,873
Scholarship Program					
Other Operating Expenditures	9,000	9,000	8,000	1,000	9,000
Total Expenditures	9,000	9,000	8,000	1,000	9,000

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
U.W. - Fox Valley					
Capital Outlay	\$ 107,378	\$ 112,924	\$ 52,191	\$ 60,733	\$ 47,985
Other Operating Expenditures	199,686	250,281	249,898	383	330,934
Total Expenditures	307,064	363,205	302,089	61,116	378,919
University Extension					
Salaries, Wages and Benefits	278,469	278,469	263,478	14,991	261,814
Travel and Meetings	14,615	14,615	10,932	3,683	13,563
Capital Outlay	171,500	171,500	37,480	134,020	-
Other Operating Expenditures	251,172	251,172	223,364	27,808	250,505
Total Expenditures	715,756	715,756	535,254	180,502	525,882
Total Culture, Education and Recreation	2,731,001	2,984,974	2,377,741	607,233	2,604,690
Conservation and Development:					
Economic Development					
Travel and Meetings	210	210	127	83	101
Other Operating Expenditures	192,525	192,525	193,753	(1,228)	163,773
Total Expenditures	192,735	192,735	193,880	(1,145)	163,874
Planning					
Salaries, Wages and Benefits	873,922	873,922	865,654	8,268	843,060
Travel and Meetings	4,495	4,495	3,099	1,396	3,049
Other Operating Expenditures	56,948	56,948	43,123	13,825	40,678
Total Expenditures	935,365	935,365	911,876	23,489	886,787
Land Records					
Travel and Meetings	5,000	5,000	4,580	420	5,525
Capital Outlay	-	-	-	-	18,489
Other Operating Expenditures	292,640	326,640	282,675	43,965	219,212
Total Expenditures	297,640	331,640	287,255	44,385	243,226

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Property Lister					
Travel and Meetings	\$ 145,945	\$ 145,945	\$ 125,815	\$ 20,130	\$ 143,131
Capital Outlay	600	600	-	600	-
Other Operating Expenditures	12,220	12,220	7,931	4,289	5,472
Total Expenditures	158,765	158,765	133,746	25,019	148,603
Land & Water Conservation					
Salaries, Wages and Benefits	528,084	528,084	524,071	4,013	500,770
Travel and Meetings	4,250	4,350	2,720	1,630	3,623
Capital Outlay	24,500	24,500	24,500	-	-
Other Operating Expenditures	332,276	542,659	240,759	301,900	91,296
Total Expenditures	889,110	1,099,593	792,050	307,543	595,689
Register of Deeds					
Salaries, Wages and Benefits	441,528	441,528	428,351	13,177	431,147
Travel and Meetings	2,899	2,899	2,208	691	2,270
Other Operating Expenditures	258,365	258,365	190,518	67,847	225,704
Total Expenditures	702,792	702,792	621,077	81,715	659,121
Total Conservation and Development	3,176,407	3,420,890	2,939,884	481,006	2,697,300
Total Expenditures	56,767,701	58,504,568	52,754,696	5,749,872	51,732,507
Other Financing Uses:					
Transfers Out	28,077,095	34,663,027	33,263,027	1,400,000	38,728,786
Total Other Financing Uses	28,077,095	34,663,027	33,263,027	1,400,000	38,728,786
Total Expenditures and Other Financing Uses	\$ 84,844,796	\$ 93,167,595	\$ 86,017,723	\$ 7,149,872	\$ 90,461,293



## **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, 2014 and 2013

	<b>2014</b>	<b>2013</b>
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,881,777	\$ 1,388,976
Accounts receivable (net of allowances)	92,107	21,989
Due from other governmental agencies	1,877,950	1,674,283
Advance payments - Vendors	46,365	66,238
	<hr/>	<hr/>
Total Assets	\$ 3,898,199	\$ 3,151,486
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 1,527,075	\$ 1,304,881
Accrued compensation	352,942	314,665
Other accrued liabilities	429	729
Due to other governmental agencies	758,086	594,323
Due to other funds	10,000	10,000
	<hr/>	<hr/>
Total Liabilities	2,648,532	3,004,750
	<hr/>	<hr/>
Deferred Inflows of Resources:		
Other unearned revenue	1,171,837	780,152
	<hr/>	<hr/>
Fund Balance:		
Nonspendable:		
Advance payments	46,365	66,238
Assigned	31,465	80,498
	<hr/>	<hr/>
Total Fund Balance	77,830	146,736
	<hr/>	<hr/>
Total Liabilities Deferred Inflows of Resources and Fund Balance	\$ 3,898,199	\$ 3,151,486
	<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, 2014  
(With summarized financial information as of December 31, 2013)

	Totals			
			December 31, 2014	December 31, 2013
	Debt Service Fund	Capital Projects Fund		
<u>ASSETS</u>				
Cash and investments	\$ 4,256,559	\$ 3,914,816	\$ 8,171,375	\$ 5,880,472
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	4,890	4,890	38,541
Accrued interest	13,700	-	13,700	4,492
Loans receivable	994,047	-	994,047	1,066,371
Total Assets	\$ 5,264,306	\$ 3,919,706	\$ 9,184,012	\$ 6,989,876
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ 31,800	\$ 380,857	\$ 412,657	\$ 104,424
Other accrued liabilities	-	101,724	101,724	-
Total Liabilities	31,800	482,581	514,381	1,170,795
Deferred Inflow of Resources:				
Unearned revenue	994,047	-	994,047	1,066,371
Fund Balances:				
Restricted for:				
Unspent bond proceeds - Capital improvements	-	1,564,424	1,564,424	1,411,138
Committed for:				
Debt service	4,238,459	-	4,238,459	3,655,471
Construction of capital assets	-	1,719,051	1,719,051	-
Encumbrances		153,650	153,650	752,472
Total Fund Balances	4,238,459	3,437,125	7,675,584	5,819,081
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,264,306	\$ 3,919,706	\$ 9,184,012	\$ 8,056,247

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2014	December 31, 2013
Revenues:				
Intergovernmental	\$ -	\$ 356,302	\$ 356,302	\$ 2,034,907
Investment income	42,551	-	42,551	(7,330)
Total Revenue	42,551	356,302	398,853	2,027,577
Expenditures:				
Capital projects	-	6,138,646	6,138,646	6,549,093
Debt service:				
Principal retirement	4,963,970	-	4,963,970	9,741,398
Interest and fiscal charges	740,974	-	740,974	853,532
Total Expenditures	5,704,944	6,138,646	11,843,590	17,144,023
Excess of Revenues Under Expenditures	(5,662,393)	(5,782,344)	(11,444,737)	(15,116,446)
Other Financing Sources (Uses):				
Transfers in	7,442,003	3,790,881	11,232,884	15,694,266
Transfers out	-	(1,088,022)	(1,088,022)	(2,374,929)
Payment of refunded debt	(1,315,000)	-	(1,315,000)	-
Debt issued	42,000	4,353,000	4,395,000	-
Premium on debt issuance	76,378	-	76,378	-
Total Other Financing Sources (Uses)	6,245,381	7,055,859	13,301,240	13,319,337
Change in Fund Balances	582,988	1,273,515	1,856,503	(1,797,109)
Fund Balances - January 1	3,655,471	2,163,610	5,819,081	7,616,190
Fund Balances - December 31	\$ 4,238,459	\$ 3,437,125	\$ 7,675,584	\$ 5,819,081

# 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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013 Actuals
	Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 912,419	\$ 922,351	\$ 356,302	\$ (566,049)	\$ 2,034,907
Investment income	-	-	42,551	42,551	(7,330)
Miscellaneous	-	-	-	-	-
Total Revenue	912,419	922,351	398,853	(523,498)	2,027,577
Expenditures:					
Current:					
Capital projects	10,591,787	10,666,651	6,138,646	4,528,005	6,549,093
Debt service:					
Principal retirement	4,882,000	4,963,725	4,963,970	(245)	9,741,398
Interest and fiscal charges	690,000	744,912	740,974	3,938	853,532
Total Expenditures	16,163,787	16,375,288	11,843,590	4,531,698	17,144,023
Excess of Revenues Over (Under) Expenditures	(15,251,368)	(15,452,937)	(11,444,737)	4,008,200	(15,116,446)
Other Financing Sources (Uses):					
Transfers in	4,574,000	10,878,569	11,232,884	354,315	15,694,266
Transfers out	-	-	(1,088,022)	(1,088,022)	(2,374,929)
Payment of refunded debt	-	(1,315,000)	(1,315,000)	-	-
Debt issued	7,178,180	4,395,180	4,395,000	(180)	-
Premium on debt issuance	-	76,378	76,378	-	-
Total Other Financing Sources (Uses)	11,752,180	14,035,127	13,301,240	(733,887)	13,319,337
Change in Fund Balances	\$ (3,499,188)	\$ (1,417,810)	1,856,503	\$ 3,274,313	(1,797,109)
Fund Balances - January 1			5,819,081		7,616,190
Fund Balances - December 31			\$ 7,675,584		\$ 5,819,081

## **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 2004 Refunding – To accumulate monies for payment of \$3,544,316 of State Trust Fund Loan refunded for the purpose of paying off the unfunded pension liability of the County. Paid off in 2014.
- General Obligation Notes Series 2007 – To accumulate monies for payment of \$4,195,000 of notes issued for the purpose of constructing CTH AP, A, E and T, upgrade of telephone system, noise barrier for racetrack, and auditorium/communication arts center for UWFV. Paid off in 2014.
- General Obligation Notes Series 2008 – To accumulate monies for payment of \$6,375,000 of notes issued for the purpose of constructing CTH E, G, M and Y, University Ave building improvements for UWFV, and arts center for UWFV.
- General Obligation Notes Series 2009 – 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.



**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-  
NONMAJOR DEBT SERVICE FUND**

December 31, 2014 and 2013

	Totals	
	December 31, 2014	December 31, 2013
<u>ASSETS</u>		
Cash and investments	\$ 4,256,559	\$ 3,650,979
Accrued interest	13,700	4,492
Loans receivable	994,047	1,066,371
Total Assets	<u>\$ 5,264,306</u>	<u>\$ 4,721,842</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 31,800	\$ -
Total Liabilities	31,800	1,066,371
Deferred Inflows of Resources:		
Unearned revenue	994,047	1,066,371
Fund balance:		
Committed for:		
Debt service	4,238,459	3,655,471
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 5,264,306</u>	<u>\$ 4,721,842</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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				2013
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Revenues:					
Investment income (loss)	\$ -	\$ -	\$ 42,551	\$ 42,551	\$ (7,330)
Total Revenues	-	-	42,551	42,551	(7,330)
Expenditures:					
Debt Service:					
Principal retirement	4,882,000	4,963,725	4,963,970	(245)	9,741,398
Interest and fiscal charges	690,000	744,912	740,974	3,938	853,532
Total Expenditures	5,572,000	5,708,637	5,704,944	3,693	10,594,930
Excess of Revenues Over (Under) Expenditures	(5,572,000)	(5,708,637)	(5,662,393)	46,244	(10,602,260)
Other Financing Sources (Uses):					
Transfers in	4,022,000	7,436,637	7,442,003	5,366	10,075,316
Payment to refund debt	-	(1,315,000)	(1,315,000)	-	-
Debt issued	-	42,000	42,000	-	-
Premium on debt issuance	-	-	76,378	76,378	-
Total Other Financing Sources (Uses)	4,022,000	6,163,637	6,245,381	81,744	10,075,316
Change in Fund Balance	\$ (1,550,000)	\$ 455,000	582,988	\$ 127,988	(526,944)
Fund Balance - January 1			3,655,471		4,182,415
Fund Balance - December 31			\$ 4,238,459		\$ 3,655,471

## 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 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.
- Roof Repairs- UW-Fox Valley – To account for the costs of replacing the roof on buildings at the UW Fox Valley campus.
- Facilities Roof Replacement – To account for the costs of replacing the roof on facilities buildings.
- 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.
- Jail Parking Expansion – To account for the costs of expanding the parking lot at the Sheriff Building.
- Asphalt Replacement Program– To account for the cost of the replacement of various parking lots at county office locations.
- Radio System Upgrade– To account for the cost of the replacement of radio equipment used by the sheriff department.
- 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, 2014 and 2013

<u>ASSETS</u>	2014	2013
Cash and investments	\$ 3,914,816	\$ 2,229,493
Receivables (net of allowances for uncollectibles):		
Accounts receivable	4,890	38,541
<b>Total Assets</b>	<b>\$ 3,919,706</b>	<b>\$ 2,268,034</b>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 380,857	\$ 104,424
Other accrued liabilities	101,724	-
<b>Total Liabilities</b>	<b>482,581</b>	<b>104,424</b>
Fund Balances:		
Restricted for:		
Unspent bond proceeds - capital improvements	1,564,424	1,411,138
Committed for:		
Construction of capital assets	1,719,051	-
Encumbrances	153,650	752,472
<b>Total Fund Balance</b>	<b>3,437,125</b>	<b>2,163,610</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,919,706</b>	<b>\$ 2,268,034</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, 2014  
(With summarized financial information for the year ended December 31, 2013)

	2014				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2013 Actual
Revenues:					
Intergovernmental	\$ 912,419	\$ 922,351	\$ 356,302	\$ (566,049)	\$ 2,034,907
Total Revenue	912,419	922,351	356,302	(566,049)	2,034,907
Expenditures:					
Capital projects	10,591,787	10,666,651	6,138,646	4,528,005	6,549,093
Total Expenditures	10,591,787	10,666,651	6,138,646	4,528,005	6,549,093
Excess of Revenues Over (Under) Expenditures	(9,679,368)	(9,744,300)	(5,782,344)	3,961,956	(4,514,186)
Other Financing Sources (Uses):					
Transfers in	552,000	3,441,932	3,790,881	348,949	5,618,950
Transfers out	-	-	(1,088,022)	(1,088,022)	(2,374,929)
Debt Issued	7,178,180	4,353,180	4,353,000	(180)	-
Total Other Financing Sources (Uses)	7,730,180	7,795,112	7,055,859	(739,253)	3,244,021
Change in Fund Balance	\$ (1,949,188)	\$ (1,949,188)	1,273,515	\$ 3,222,703	(1,270,165)
Fund Balance - January 1			2,163,610		3,433,775
Fund Balance - December 31			\$ 3,437,125		\$ 2,163,610

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	Courthouse Window Replacement	Facility Tuckpointing	Boiler Replacement UWV	Roof Repairs UWV	Facilities Roof Replacement	Community Park Road Reconstruction and Other Improvements	Storm Water Mitigation
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ 296,466	\$ -	\$ -	\$ -
Total Revenues	-	-	-	296,466	-	-	-
Expenditures:							
Capital projects	5,331	8,536	-	592,932	-	708,998	17,200
Total Expenditures	5,331	8,536	-	592,932	-	708,998	17,200
Excess of Revenues Over (Under) Expenditures	(5,331)	(8,536)	-	(296,466)	-	(708,998)	(17,200)
Other Financing Sources (Uses):							
Transfers in	-	-	-	9,932	247,000	-	55,000
Transfers out	-	-	-	-	-	-	-
Debt issued	-	-	-	295,000	-	2,095,000	-
Total Other Financing Sources (Uses)	-	-	-	304,932	247,000	2,095,000	55,000
Changes in Fund Balances	(5,331)	(8,536)	-	8,466	247,000	1,386,002	37,800
Project Balances - January 1	55,000	73,290	240,000	-	-	-	25,000
Project Balances - December 31	\$ 49,669	\$ 64,754	\$ 240,000	\$ 8,466	\$ 247,000	\$ 1,386,002	\$ 62,800

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	Jail Parking Expansion	Asphalt Replacement Program	Radio System Upgrade	Computer Aided Dispatch	Road Constrcution & Resurfacing	Totals	
						December 31, 2014	December 31, 2013
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 59,836	\$ 356,302	\$ 2,034,907
Total Revenues	-	-	-	-	59,836	356,302	2,034,907
Expenditures:							
Capital projects	4,802	-	828,461	103,866	3,868,520	6,138,646	6,549,093
Total Expenditures	4,802	-	828,461	103,866	3,868,520	6,138,646	6,549,093
Excess of Revenues Over (Under) Expenditures	(4,802)	-	(828,461)	(103,866)	(3,808,684)	(5,782,344)	(4,514,186)
Other Financing Sources (Uses):							
Transfers in	203,000	367,000	-	-	2,908,949	3,790,881	5,618,950
Transfers out	-	-	-	-	(1,088,022)	(1,088,022)	(2,374,929)
Debt issued	-	-	-	-	1,963,000	4,353,000	-
Total Other Financing Sources (Uses)	203,000	367,000	-	-	3,783,927	7,055,859	3,244,021
Changes in Fund Balances	198,198	367,000	(828,461)	(103,866)	(24,757)	1,273,515	(1,270,165)
Project Balances - January 1	-	-	1,041,605	169,716	558,999	2,163,610	3,433,775
Project Balances - December 31	\$ 198,198	\$ 367,000	\$ 213,144	\$ 65,850	\$ 534,242	\$ 3,437,125	\$ 2,163,610



## 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, 2014 and 2013

	2014	2013
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,549,351	\$ 2,192,165
Accounts receivable (net of allowances)	45,574	42,809
Inventories	52,931	57,645
Prepaid interest on refunded debt	-	-
	<hr/>	<hr/>
Total Current Assets	1,647,856	2,292,619
	<hr/>	<hr/>
Noncurrent Assets:		
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	315,363	300,363
Buildings	11,247,315	11,247,315
Improvements other than buildings	28,994,593	28,994,593
Machinery and equipment	4,407,319	4,153,058
	<hr/>	<hr/>
Total Property and Equipment	51,924,975	51,655,714
	<hr/>	<hr/>
Less accumulated depreciation	(25,213,265)	(23,675,052)
	<hr/>	<hr/>
Total Property and Equipment - Net	26,711,710	27,980,662
	<hr/>	<hr/>
Total Noncurrent Assets	26,711,710	27,980,662
	<hr/>	<hr/>
Total Assets	\$ 28,359,566	\$ 30,273,281
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
<u><b>LIABILITIES AND NET POSITION</b></u>		
Current Liabilities:		
Vouchers payable	\$ 43,020	\$ 48,690
Accrued compensation	11,308	13,762
Other accrued liabilities	6,141	6,989
Due to other governmental agencies	104,016	79,301
Compensated absences	39,534	38,160
Current maturities of long-term debt	59,090	57,195
	<hr/>	<hr/>
Total Current Liabilities	263,109	244,097
	<hr/>	<hr/>
Compensated absences	20,620	14,921
General obligation debt	371,245	430,334
OPEB liability	17,954	30,032
	<hr/>	<hr/>
Total Liabilities	672,928	719,384
	<hr/>	<hr/>
Net Position:		
Net investment in capital assets	26,294,212	27,521,712
Unrestricted	1,392,426	2,032,185
	<hr/>	<hr/>
Total Net Position	27,686,638	29,553,897
	<hr/>	<hr/>
Total Liabilities and Net Position	\$ 28,359,566	\$ 30,273,281
	<hr/>	<hr/>

# WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2014 and 2013

	2014	2013
Operating Revenues:		
Charges for services provided to:		
Public	\$ 890,084	\$ 1,145,489
Other governmental entities	3,750	6,250
Miscellaneous	4,360	3,370
	<u>898,194</u>	<u>1,155,109</u>
Total Operating Revenues		
Operating Expenses:		
Salaries, wages and benefits	583,523	580,321
Materials, supplies and services	404,454	430,331
Heat, light and power	562,158	483,531
Depreciation	1,593,006	1,675,173
	<u>3,143,141</u>	<u>3,169,356</u>
Total Operating Expenses		
Operating Income (loss)	<u>(2,244,947)</u>	<u>(2,014,247)</u>
Non-Operating Revenues (Expenses):		
Interest expense	(9,768)	(23,388)
Gain (loss) on sale of capital assets	9,691	16,581
	<u>(77)</u>	<u>(6,807)</u>
Total Non-Operating Revenues (Expenses)		
Loss Before Transfers	<u>(2,245,024)</u>	<u>(2,021,054)</u>
Transfers	<u>377,765</u>	<u>1,590,441</u>
Net Transfers	<u>377,765</u>	<u>1,590,441</u>
Loss before Capital Contributions	(1,867,259)	(430,613)
Capital Contributions	-	288,324
	<u>(1,867,259)</u>	<u>(142,289)</u>
(Decrease) in Net Position		
Net Position - January 1	<u>29,553,897</u>	<u>29,696,186</u>
Net Position - December 31	<u>\$ 27,686,638</u>	<u>\$ 29,553,897</u>

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

For the years ended December 31, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Cash received from customers	\$ 891,679	\$ 1,233,080
Cash received from other governmental entities	3,750	6,250
Cash payments for goods and services	(943,283)	(862,736)
Cash payments to employees	(590,982)	(587,895)
	<u>(638,836)</u>	<u>(211,301)</u>
Net cash used for operating activities		
Cash flows from noncapital financing activities		
Transfers	377,765	1,590,441
	<u>377,765</u>	<u>1,590,441</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(324,054)	(1,899,837)
Payment of debt	(57,194)	(740,012)
Interest paid on debt	(10,186)	(34,397)
Proceeds from sale of capital assets	9,691	17,480
	<u>(381,743)</u>	<u>(2,656,766)</u>
Net cash used in capital and related financing activities		
Net decrease in cash and cash equivalents	(642,814)	(1,277,626)
Cash and cash equivalents - January 1	2,192,165	3,469,791
Cash and cash equivalents - December 31	<u><u>\$ 1,549,351</u></u>	<u><u>\$ 2,192,165</u></u>

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

For the years ended December 31, 2014 and 2013

	2014	2013
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	\$ (2,244,947)	\$ (2,014,247)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation	1,593,006	1,675,173
Changes in assets and liabilities		
Receivables	(2,765)	84,221
Inventories	4,714	18,085
Advance payments	-	1,163
Vouchers payable	(5,670)	8,166
Due to other governments	24,715	21,253
Other liabilities	(7,889)	(5,115)
Total adjustments	<u>1,606,111</u>	<u>1,802,946</u>
Net cash used for operating activities	<u>\$ (638,836)</u>	<u>\$ (211,301)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	<u>\$ 1,549,351</u>	<u>\$ 2,192,165</u>
	<u>\$ 1,549,351</u>	<u>\$ 2,192,165</u>

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2014 there were no non cash transactions. In 2013 there was a non cash contribution from the FAA in the amount of \$288,324.

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

December 31, 2014 and 2013

	2014	2013
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 27,079,619	\$ 25,866,205
Receivables (net of allowances for uncollectibles):		
Accounts receivable	683,791	606,573
Accrued interest	45,290	56,648
Due from other governmental agencies	332,236	763,958
Advance payments - Vendors	167,462	206,510
	<u>28,308,398</u>	<u>27,499,894</u>
Noncurrent Assets:		
Restricted assets:		
Cash and investments	15,405,787	15,224,061
Accrued interest	52,974	49,710
Other Assets:		
Investment in Tri-County Venture	1,441,988	1,699,621
Property and equipment:		
Land	1,613,616	1,613,616
Construction in progress	36,396	81,447
Buildings	6,018,726	6,018,726
Improvements other than buildings	21,753,929	21,660,630
Machinery and equipment	4,729,481	5,023,691
	<u>34,152,148</u>	<u>34,398,110</u>
Less accumulated depreciation	<u>(28,345,651)</u>	<u>(28,464,050)</u>
Total Property and Equipment - Net	<u>5,806,497</u>	<u>5,934,060</u>
Total Noncurrent Assets	<u>22,707,246</u>	<u>22,907,452</u>
Total Assets	<u><u>\$ 51,015,644</u></u>	<u><u>\$ 50,407,346</u></u>

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

December 31, 2014 and 2013

	2014	2013
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 320,239	\$ 429,735
Accrued compensation	22,548	23,044
Other accrued liabilities	319	15,838
Due to other governmental agencies	698,289	600,110
Compensated absences	77,653	67,511
Current maturities of long-term debt	15,116	12,939
Total Current Liabilities	<u>1,134,164</u>	<u>1,149,177</u>
Compensated absences	35,460	37,783
Landfill closure and long-term care	18,234,305	17,084,732
Long-term due to other governments	1,172,140	1,441,988
General obligation debt	67,666	82,781
OPEB liability (asset)	<u>(93,906)</u>	<u>(93,421)</u>
Total Liabilities	<u>20,549,829</u>	<u>19,703,040</u>
Net Position:		
Net Investment in capital assets	5,806,497	5,934,061
Restricted for Purchase orders	4,490	5,560
Unrestricted	<u>24,654,828</u>	<u>24,764,685</u>
Total Net Position	<u>30,465,815</u>	<u>30,704,306</u>
Total Liabilities and Net Position	<u>\$ 51,015,644</u>	<u>\$ 50,407,346</u>



# WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2014 and 2013

	2014	2013
Operating Revenues:		
Charges for services provided to:		
Public	\$ 8,481,151	\$ 8,526,766
Other governmental entities	608,122	1,590,352
Other county departments	125,355	110,521
Miscellaneous	63,734	93,359
Total Operating Revenues	9,278,362	10,320,998
Operating Expenses:		
Salaries, wages and benefits	1,084,899	1,038,265
Materials, supplies and services	6,960,192	7,367,091
Heat, light and power	442,271	435,638
Depreciation	553,010	630,304
Landfill closure and long-term care	1,150,475	(1,440,669)
Total Operating Expenses	10,190,847	8,030,629
Operating income (loss)	(912,485)	2,290,369
Non-Operating Revenues (Expenses):		
Investment income	551,490	(153,416)
Interest expense	(1,314)	(5,204)
Grant revenue	3,375	5,300
Gain on sale of capital assets	120,443	-
Total Non-Operating Revenues (Expenses)	673,994	(153,320)
Increase (Decrease) in Net Position	(238,491)	2,137,049
Net Position - January 1	30,704,306	28,567,257
Net Position - December 31	\$ 30,465,815	\$ 30,704,306

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

For the years ended December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
Cash flows from operating activities:		
Cash received from customers	\$ 9,507,511	\$ 10,078,858
Cash received from county	125,355	110,521
Cash payments for goods and services	(7,403,259)	(13,178,288)
Cash payments to employees	(1,078,061)	(1,066,156)
	<u>1,151,546</u>	<u>(4,055,065)</u>
Net cash provided by (used for) operating activities		
Cash flows from noncapital financing activities		
Grants received	3,375	5,300
	<u>3,375</u>	<u>5,300</u>
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(797,462)	(10,884)
Payment of debt	(12,938)	(11,794)
Interest paid on debt	(1,423)	(5,320)
Proceeds from sale of capital assets	501,500	206,023
	<u>(310,323)</u>	<u>178,025</u>
Net cash provided by (used for) capital and related financing activities		
Cash flows from investing activities:		
Purchases of investments	(6,130,600)	(6,287,949)
Sale of investments	5,990,003	6,201,318
Investment income	559,584	(154,074)
	<u>418,987</u>	<u>(240,705)</u>
Net cash provided by (used for) investing activities		
Net increase (decrease) in cash and cash equivalents	1,263,585	(4,112,445)
Cash and cash equivalents - January 1	<u>25,868,230</u>	<u>29,980,675</u>
Cash and cash equivalents - December 31	<u>\$ 27,131,815</u>	<u>\$ 25,868,230</u>

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

For the years ended December 31, 2014 and 2013

	2014	2013
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (912,485)	\$ 2,290,369
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	553,010	630,304
Changes in assets and liabilities		
Receivables	(77,218)	184,553
Due from other governments	431,722	(316,172)
Investment in Tri-County Single Stream Recycling	257,633	252,616
Inventories	-	355,481
Advance payments	39,048	(163,646)
Vouchers payable	(109,496)	128,101
Due to other governments	98,179	(1,187,177)
Other liabilities	(8,572)	(50,084)
Long-term due to other governments	(269,848)	(257,633)
Long-term care accrual	1,149,573	(5,921,777)
Total adjustments	2,064,031	(6,345,434)
Net cash provided by (used for) operating activities	<u>\$ 1,151,546</u>	<u>\$ (4,055,065)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 27,079,619	\$ 25,866,205
Restricted cash and investments	15,405,787	15,224,061
Less noncurrent investments	(15,353,591)	(15,222,036)
	<u>\$ 27,131,815</u>	<u>\$ 25,868,230</u>

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2014 or 2013, 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, 2014 and 2013

	2014	2013
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 10,538,349	\$ 11,121,775
Accounts receivable (net of allowances for uncollectibles)	168,668	126,157
Due from other governmental agencies	1,715,448	806,177
Inventories	123,302	113,134
Advance payments - Vendors	196,734	176,629
Total Current Assets	<u>12,742,501</u>	<u>12,343,872</u>
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Construction in progress	7,500	11,548
Buildings	25,684,933	25,684,933
Improvements other than buildings	508,871	862,827
Machinery and equipment	1,222,204	1,407,873
Total Property and Equipment	27,571,350	28,115,023
Less accumulated depreciation	<u>(4,863,134)</u>	<u>(4,730,293)</u>
Total Property and Equipment - Net	<u>22,708,216</u>	<u>23,384,730</u>
Total Assets	<u>35,450,717</u>	<u>35,728,602</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Refunding loss	153,235	309,211
Total Deferred Outflows of Resources	<u>153,235</u>	<u>309,211</u>
Total Assets and Deferred outflows of resources	<u>\$ 35,603,952</u>	<u>\$ 36,037,813</u>

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

December 31, 2014 and 2013

	2014	2013
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 267,056	\$ 269,647
Accrued compensation	466,809	341,113
Other accrued liabilities	36,034	48,549
Due to other governmental agencies	776	3,587
Unearned revenue	25,000	25,000
Compensated absences	856,234	806,561
Current maturities of long-term debt	2,523,048	2,450,298
Premium on bond issue	107,877	-
	<u>4,282,834</u>	<u>3,944,755</u>
Total Current Liabilities		
Compensated absences	305,446	430,763
Premium on bond issue	26,969	242,723
General obligation debt	3,549,158	6,072,206
OPEB liability	420,841	393,346
	<u>8,585,248</u>	<u>11,083,793</u>
Total Liabilities		
Net Position:		
Net investment in capital assets	16,773,069	15,094,899
Restricted for purchase orders	6,500	3,070
Unrestricted	10,239,135	9,856,051
	<u>27,018,704</u>	<u>24,954,020</u>
Total Net Position		
Total Liabilities and Net Position	<u>\$ 35,603,952</u>	<u>\$ 36,037,813</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, 2014 and 2013

	2014	2013
Operating Revenues:		
Charges for services provided to:		
Public	\$ 6,520,323	\$ 6,788,233
Other governmental entities	5,906,982	5,831,764
Miscellaneous	13,058	15,018
Total Operating Revenues	<u>12,440,363</u>	<u>12,635,015</u>
Operating Expenses:		
Salaries, wages and benefits	13,343,189	13,129,820
Materials, supplies and services	3,090,391	2,933,714
Heat, light and power	353,899	337,212
Depreciation	610,492	601,731
Total Operating Expenses	<u>17,397,971</u>	<u>17,002,477</u>
Operating Loss	<u>(4,957,608)</u>	<u>(4,367,462)</u>
Non-Operating Revenues (Expenses):		
Interest expense	(152,974)	(396,328)
Premium on bond	107,877	211,497
Grant revenue	1,540,540	1,630,664
Gain (loss) on sale of capital assets	(97,971)	3,135
Issuance costs of long term debt	(155,976)	(37,230)
Total Non-Operating Revenues (Expenses)	<u>1,241,496</u>	<u>1,411,738</u>
Loss Before Transfers	(3,716,112)	(2,955,724)
Transfers in	<u>5,780,796</u>	<u>7,102,548</u>
Increase in Net Position	2,064,684	4,146,824
Net Position - January 1	<u>24,954,020</u>	<u>20,807,196</u>
Net Position - December 31	<u>\$ 27,018,704</u>	<u>\$ 24,954,020</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
Cash flows from operating activities:		
Cash received from customers	\$ 11,488,581	\$ 12,687,208
Cash payments for goods and services	(3,323,989)	(3,214,605)
Cash payments to employees	(13,265,642)	(13,114,393)
	<u>(5,101,050)</u>	<u>(3,641,790)</u>
Net cash used for operating activities		
Cash flows from noncapital financing activities:		
Transfers in	5,780,796	7,102,548
Grants received	1,540,540	1,630,664
	<u>7,321,336</u>	<u>8,733,212</u>
Net cash provided by noncapital financing activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(32,970)	(95,645)
Payment of debt	(2,450,298)	(3,159,282)
Interest paid on debt	(165,489)	(424,137)
Proceeds from sale of capital assets	1,021	3,135
Cash paid for debt issuance	(155,976)	-
	<u>(2,803,712)</u>	<u>(3,675,929)</u>
Net cash used for capital and related financing activities		
Net increase (decrease) in cash and cash equivalents	(583,426)	1,415,493
Cash and cash equivalents - January 1	11,121,775	9,706,282
Cash and cash equivalents - December 31	<u>\$ 10,538,349</u>	<u>\$ 11,121,775</u>

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

For the years ended December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (4,957,608)	\$ (4,367,462)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	610,492	601,731
Changes in assets and liabilities		
Receivables	(42,511)	843
Due from other governments	(909,271)	51,350
Inventories	(10,168)	(44,552)
Advance payments	135,871	165,573
Vouchers payable	(2,591)	(66,542)
Due to other governments	(2,811)	1,842
Other liabilities	77,547	15,427
Total adjustments	<u>(143,442)</u>	<u>725,672</u>
Net cash used for operating activities	<u>\$ (5,101,050)</u>	<u>\$ (3,641,790)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	<u>\$ 10,538,349</u>	<u>\$ 11,121,775</u>
	<u>\$ 10,538,349</u>	<u>\$ 11,121,775</u>

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

In 2014 and 2013, there were no non cash transactions.



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

December 31, 2014 and 2013

	2014	2013
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 1,073,967	\$ 1,141,616
Receivable (net of allowances for uncollectibles):		
Accounts receivable	98,733	20,532
Interest receivable	1,260	2,463
Due from other governmental agencies	981,837	1,178,965
Inventories	779,677	610,074
Advance payments - Vendors	1,009	793
	2,936,483	2,954,443
Total Current Assets		
Noncurrent Assets:		
Property and Equipment:		
Land	738,916	738,916
Buildings	6,540,583	6,548,633
Improvements other than buildings	133,523	52,306
Machinery and equipment	13,694,118	13,403,464
	21,107,140	20,743,319
Total Property and Equipment		
Less accumulated depreciation	(12,212,811)	(11,788,928)
Total Property and Equipment - Net	8,894,329	8,954,391
Total Noncurrent Assets	8,894,329	8,954,391
Total Assets	\$ 11,830,812	\$ 11,908,834

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

December 31, 2014 and 2013

	2014	2013
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 270,748	\$ 307,064
Accrued compensation	93,492	125,769
Other accrued liabilities	1,994	2,594
Due to other governmental agencies	31,756	29,882
Unearned revenue	36,167	213,833
Compensated absences	369,339	295,860
Current maturities of long-term debt	69,413	65,600
	<hr/>	<hr/>
Total Current Liabilities	872,909	1,040,602
	<hr/>	<hr/>
Compensated absences	373,340	434,521
General obligation debt	386,826	456,238
OPEB liability	75,429	56,455
	<hr/>	<hr/>
Total Liabilities	1,708,504	1,987,816
	<hr/>	<hr/>
Net Position:		
Net Investment in capital assets	8,677,401	8,709,269
Restricted for Purchase orders	54,383	1,250
Unrestricted	1,390,524	1,210,499
	<hr/>	<hr/>
Total Net Position	10,122,308	9,921,018
	<hr/>	<hr/>
Total Liabilities and Net Position	\$ 11,830,812	\$ 11,908,834
	<hr/>	<hr/>

# WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2014 and 2013

	2014	2013
Operating Revenues:		
Charges for services provided to:		
Public	\$ 12,379	\$ 17,672
Other governmental entities	5,748,896	6,284,713
Other county departments	5,042,416	6,099,187
Miscellaneous	90,453	60,707
Total Operating Revenues	10,894,144	12,462,279
Operating Expenses:		
Salaries, wages and benefits	5,168,063	5,176,699
Materials, supplies and services	4,312,025	5,896,716
Heat, light and power	171,362	167,747
Depreciation	1,066,163	1,050,066
Total Operating Expenses	10,717,613	12,291,228
Operating income	176,531	171,051
Non-Operating Revenues (Expenses):		
Investment income (loss)	16,774	(4,405)
Interest expense	(8,652)	(20,594)
Total Non-Operating Revenues (Expenses)	8,122	(24,999)
Income Before Transfers	184,653	146,052
Transfers	-	(150,000)
Income (loss) before contributions	184,653	(3,948)
Capital Contributions	16,637	6,000
Increase in Net Position	201,290	2,052
Net Position - January 1	9,921,018	9,918,966
Net Position - December 31	\$ 10,122,308	\$ 9,921,018

# WINNEBAGO COUNTY, WISCONSIN

## COMPARATIVE STATEMENTS OF CASH FLOWS HIGHWAY DEPARTMENT FUND

For the years ended December 31, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Cash received from customers	\$ 5,792,989	\$ 6,376,038
Cash received from county	5,042,416	6,099,187
Cash payments for goods and services	(4,687,648)	(5,631,355)
Cash payments to employees	(5,169,068)	(5,256,274)
Net cash provided by operating activities	<u>978,689</u>	<u>1,587,596</u>
Cash flows from noncapital financing activities		
Transfers	-	(150,000)
Net cash used for noncapital financing activities	<u>-</u>	<u>(150,000)</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,086,947)	(1,114,550)
Asset charged to administration	1,342	-
Payment of debt	(65,600)	(61,495)
Interest paid on debt	(9,252)	(22,682)
Proceeds from sale of capital assets	96,142	9,263
Net cash used for capital and related financing activities	<u>(1,064,315)</u>	<u>(1,189,464)</u>
Cash flows from investing activities:		
Investment income (loss)	<u>17,977</u>	<u>(5,750)</u>
Net cash provided by (used in) investing activities	<u>17,977</u>	<u>(5,750)</u>
Net increase (decrease) in cash and cash equivalents	(67,649)	242,382
Cash and cash equivalents - January 1	<u>1,141,616</u>	<u>899,234</u>
Cash and cash equivalents - December 31	<u><u>\$ 1,073,967</u></u>	<u><u>\$ 1,141,616</u></u>

# WINNEBAGO COUNTY, WISCONSIN

## COMPARATIVE STATEMENTS OF CASH FLOWS HIGHWAY DEPARTMENT FUND

For the years ended December 31, 2014 and 2013

	2014	2013
Reconciliation of operating income to net cash provided by operating activities:		
Operating Income	\$ 176,531	\$ 171,051
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,066,163	1,050,066
Changes in assets and liabilities		
Receivables	(78,201)	(6,143)
Due from other governments	197,128	(114,894)
Inventories	(169,603)	243,637
Advance payments	(216)	(34)
Vouchers payable	(36,316)	187,345
Due to other governments	1,874	2,160
Unearned revenue	(177,666)	133,983
Other liabilities	(1,005)	(79,575)
Total adjustments	802,158	1,416,545
Net cash provided by operating activities	\$ 978,689	\$ 1,587,596
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 1,073,967	\$ 1,141,616
	\$ 1,073,967	\$ 1,141,616

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

In 2014 the County received capital assets from the State of Wisconsin in the amount of \$16,637.  
In 2013 the County received capital assets from the State of Wisconsin in the amount of \$6,000.

## **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, 2014

(With summarized financial information as of December 31, 2013)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2014	December 31, 2013
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ (20,779)	\$ 8,431,510	\$ 8,410,731	\$ 8,587,790
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	1,647	1,647	-
Accrued interest	-	14,127	14,127	19,898
Due from other governmental agencies	774	3,642	4,416	795
Inventories	25,265	-	25,265	19,235
Advance payments - Vendors	9,264	458,367	467,631	373,729
Total Current Assets	14,524	8,909,293	8,923,817	9,001,447
Noncurrent Assets:				
Insurance deposit	-	198,791	198,791	95,532
Total Noncurrent Assets	-	198,791	198,791	95,532
Total Assets	\$ 14,524	\$ 9,108,084	\$ 9,122,608	\$ 9,096,979

# WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2014

(With summarized financial information as of December 31, 2013)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2014	December 31, 2013
<u>LIABILITIES AND NET POSITION</u>				
Current Liabilities				
Vouchers payable	\$ 28,363	\$ 6,801	\$ 35,164	\$ 33,165
Accrued compensation	1,903	-	1,903	2,597
Claims payable	-	1,491,901	1,491,901	1,445,613
Other liabilities	1	-	1	6
Compensated absenses	5,375	-	5,375	9,185
Total Current Liabilities	35,642	1,498,702	1,534,344	1,490,566
Compensated absences	11,612	-	11,612	11,613
OPEB liability	16,236	-	16,236	15,498
Total Liabilities	63,490	1,498,702	1,562,192	1,517,677
Net Position:				
Unrestricted (deficit)	(48,966)	7,609,382	7,560,416	7,579,302
Total Net Position	(48,966)	7,609,382	7,560,416	7,579,302
Total Liabilities and Net Position	\$ 14,524	\$ 9,108,084	\$ 9,122,608	\$ 9,096,979



# WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2014	December 31, 2013
Operating Revenues:				
Charges for services provided to:				
Public	\$ 1,113	\$ 112,402	\$ 113,515	\$ 107,808
Other governmental entities	6,211	-	6,211	6,528
Other county departments	442,699	2,027,042	2,469,741	3,209,873
Miscellaneous	-	2,179	2,179	3,272
Total Operating Revenues	450,023	2,141,623	2,591,646	3,327,481
Operating Expenses:				
Salaries, wages and benefits	69,601	57,204	126,805	159,704
Materials, supplies and services	392,974	2,260,742	2,653,716	2,514,668
Total Operating Expenses	462,575	2,317,946	2,780,521	2,674,372
Operating Income (Loss)	(12,552)	(176,323)	(188,875)	653,109
Non-Operating Revenues:				
Investment income	-	121,149	121,149	(31,771)
Total Non-Operating Revenues	-	121,149	121,149	(31,771)
Income (Loss) Before Transfers	(12,552)	(55,174)	(67,726)	621,338
Transfers	48,840	-	48,840	17,316
Increase (Decrease) in Net Position	36,288	(55,174)	(18,886)	638,654
Total Net Position (Deficit)- January 1	(85,254)	7,664,556	7,579,302	6,940,648
Total Net Position (Deficit)- December 31	\$ (48,966)	\$ 7,609,382	\$ 7,560,416	\$ 7,579,302

# WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2014	December 31, 2013
Cash flows from operating activities:				
Cash received from customers	\$ 7,345	\$ 2,179	\$ 9,524	\$ 14,277
Cash received from county	442,699	2,134,155	2,576,854	3,314,365
Cash payments for goods and services	(403,211)	(2,405,414)	(2,808,625)	(2,679,740)
Cash payments to employees	(73,368)	(57,204)	(130,572)	(153,877)
Net cash provided by (used for) operating activities	(26,535)	(326,284)	(352,819)	495,025
Cash flows from noncapital financing activities:				
Transfers in	48,840	-	48,840	17,316
Other miscellaneous income	-	-	-	-
Net cash provided by noncapital financing activities	48,840	-	48,840	17,316
Cash flows from investing activities:				
Investment income (loss)	-	126,920	126,920	(34,280)
Net cash provided by investing activities	-	126,920	126,920	(34,280)
Net increase (decrease) in cash and cash equivalents	22,305	(199,364)	(177,059)	478,061
Cash and cash equivalents - January 1	(43,084)	8,630,874	8,587,790	8,109,729
Cash and cash equivalents - December 31	\$ (20,779)	\$ 8,431,510	\$ 8,410,731	\$ 8,587,790

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2014	December 31, 2013
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$ (12,552)	\$ (176,323)	\$ (188,875)	\$ 653,419
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Changes in assets and liabilities				
Receivables	21	(1,647)	(1,626)	1,161
Inventories	(6,030)	-	(6,030)	12,385
Advance payments	(9,264)	(187,897)	(197,161)	60,132
Vouchers payable	5,057	(3,063)	1,994	24,904
OPEB liability	738	-	738	1,670
Other liabilities	(4,505)	46,288	41,783	(258,646)
Total adjustments	(13,983)	(149,961)	(163,944)	(158,394)
Net cash provided by (used for) operating activities	\$ (26,535)	\$ (326,284)	\$ (352,819)	\$ 495,025

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

In 2014 and 2013, there were no noncash transactions.

**WINNEBAGO COUNTY, WISCONSIN**

**COMPARATIVE STATEMENTS OF NET POSITION -  
GENERAL SERVICES FUND**

December 31, 2014 and 2013

	2014	2013
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ (20,779)	\$ (43,084)
Due from other governmental agencies	774	795
Inventories	25,265	19,235
Advance payments - Vendors	9,264	-
	<hr/>	<hr/>
Total Assets	\$ 14,524	\$ (23,054)
	<hr/>	<hr/>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 28,363	\$ 23,301
Other liabilities	1	6
Accrued compensation	1,903	2,597
Compensated absences	5,375	9,185
	<hr/>	<hr/>
Total Current Liabilities	35,642	35,089
	<hr/>	<hr/>
Compensated absences	11,612	11,613
OPEB liability	16,236	15,498
	<hr/>	<hr/>
Total Liabilities	63,490	62,200
	<hr/>	<hr/>
Net Position:		
Unrestricted (deficit)	(48,966)	(85,254)
	<hr/>	<hr/>
Total Net Position	(48,966)	(85,254)
	<hr/>	<hr/>
Total Liabilities and Net Position	\$ 14,524	\$ (23,054)
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 1,113	\$ 3,316
Other governmental entities	6,211	6,528
Other county departments	442,699	473,122
	<hr/>	<hr/>
Total Operating Revenues	450,023	482,966
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	69,601	103,859
Materials, supplies and services	392,974	422,980
	<hr/>	<hr/>
Total Operating Expenses	462,575	526,839
	<hr/>	<hr/>
Loss Before Transfers	(12,552)	(43,873)
	<hr/>	<hr/>
Transfers	48,840	17,316
	<hr/>	<hr/>
Increase (decrease) in Net Position	36,288	(26,557)
Net Position (Deficit)- January 1	(85,254)	(58,697)
	<hr/>	<hr/>
Net Position (Deficit) - December 31	\$ (48,966)	\$ (85,254)
	<hr/>	<hr/>

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

For the years ended December 31, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Cash received from customers	\$ 7,345	\$ 11,005
Cash received from county	442,699	473,122
Cash payments for goods and services	(403,211)	(392,044)
Cash payments to employees	(73,368)	(98,032)
Net cash used for operating activities	<u>(26,535)</u>	<u>(5,949)</u>
Cash flows from noncapital financing activities		
Transfers	<u>48,840</u>	<u>17,316</u>
Net increase in cash and cash equivalents	22,305	11,367
Cash and cash equivalents - January 1	<u>(43,084)</u>	<u>(54,451)</u>
Cash and cash equivalents - December 31	<u><u>\$ (20,779)</u></u>	<u><u>\$ (43,084)</u></u>
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (12,552)	\$ (43,563)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Changes in assets and liabilities		
Receivables	21	1,161
Inventories	(6,030)	12,385
Advance payments	(9,264)	-
Vouchers payable	5,057	18,551
OPEB liability	738	1,670
Other liabilities	(4,505)	3,847
Total adjustments	<u>(13,983)</u>	<u>37,614</u>
Net cash used for operating activities	<u><u>\$ (26,535)</u></u>	<u><u>\$ (5,949)</u></u>

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

In 2014 and 2013, there were no noncash transactions.

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

December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 8,431,510	\$ 8,630,874
Receivables (net of allowances for uncollectibles):		
Accounts receivable	1,647	-
Accrued interest	14,127	19,898
Due from other governmental agencies	3,642	-
Advance payments - Vendors	458,367	373,729
	<hr/>	<hr/>
Total Current Assets	8,909,293	9,024,501
	<hr/>	<hr/>
Noncurrent Assets:		
Insurance deposit	198,791	95,532
	<hr/>	<hr/>
Total Noncurrent Assets	198,791	95,532
	<hr/>	<hr/>
Total Assets	<u>\$ 9,108,084</u>	<u>\$ 9,120,033</u>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 6,801	\$ 9,864
Claims payable	1,491,901	1,445,613
	<hr/>	<hr/>
Total Liabilities	1,498,702	1,455,477
	<hr/>	<hr/>
Net Position:		
Unrestricted	7,609,382	7,664,556
	<hr/>	<hr/>
Total Net Position	7,609,382	7,664,556
	<hr/>	<hr/>
Total Liabilities and Net Position	<u>\$ 9,108,084</u>	<u>\$ 9,120,033</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 112,402	\$ 104,492
Other county departments	2,027,042	2,736,751
Miscellaneous	2,179	3,272
	<hr/>	<hr/>
Total Operating Revenues	2,141,623	2,844,515
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	57,204	55,845
Materials, supplies and services	2,260,742	2,091,688
	<hr/>	<hr/>
Total Operating Expenses	2,317,946	2,147,533
	<hr/>	<hr/>
Operating Income (Loss)	(176,323)	696,982
	<hr/>	<hr/>
Non-Operating Revenues:		
Investment income (loss)	121,149	(31,771)
	<hr/>	<hr/>
Total Non-Operating Revenues	121,149	(31,771)
	<hr/>	<hr/>
Increase (Decrease) in Net Position	(55,174)	665,211
	<hr/>	<hr/>
Net Position - January 1	7,664,556	6,999,345
	<hr/>	<hr/>
Net Position - December 31	\$ 7,609,382	\$ 7,664,556
	<hr/>	<hr/>



**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2014 and 2013

	<b>2014</b>	<b>2013</b>
Cash flows from operating activities:		
Cash received from customers	\$ 2,179	\$ 3,272
Cash received from county	2,134,155	2,841,243
Cash payments for goods and services	(2,405,414)	(2,287,696)
Cash payments to employees	(57,204)	(55,845)
	<u>(326,284)</u>	<u>500,974</u>
Net cash provided by (used for) operating activities		
Cash flows from investing activities:		
Investment income (loss)	126,920	(34,280)
	<u>126,920</u>	<u>(34,280)</u>
Net cash provided by (used in) investing activities		
Net increase (decrease) in cash and cash equivalents	(199,364)	466,694
Cash and cash equivalents - January 1	8,630,874	8,164,180
	<u>8,431,510</u>	<u>8,630,874</u>
Cash and cash equivalents - December 31		

# WINNEBAGO COUNTY, WISCONSIN

## COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2014 and 2013

	2014	2013
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (176,323)	\$ 696,982
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Receivables	(1,647)	-
Due from other governments	(3,642)	-
Advance payments	(187,897)	60,132
Vouchers payable	(3,063)	6,353
Other liabilities	46,288	(262,493)
Total adjustments	(149,961)	(196,008)
Net cash provided by (used for) operating activities	\$ (326,284)	\$ 500,974

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

In 2014 and 2013, 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, 2014  
(With summarized financial information as of December 31, 2013)

	Litigant's Deposit Funds	Patient's Funds	Other Trust Funds	Meg Unit	Post Retirement Health	Totals	
						December 31, 2014	December 31, 2013
<u>ASSETS</u>							
Cash and investments	\$ 718,631	\$ 62,443	\$ 220,881	\$ 260,290	\$ 32,210	\$ 1,294,455	\$ 2,375,281
Accounts receivable	-	-	-	409	-	409	1,743
Accrued grants and aid	-	-	-	31,737	-	31,737	44,971
Prepaid items	-	-	-	3,333	-	3,333	-
Equipment	-	-	-	32,492	-	32,492	32,492
Total Assets	<u>\$ 718,631</u>	<u>\$ 62,443</u>	<u>\$ 220,881</u>	<u>\$ 328,261</u>	<u>\$ 32,210</u>	<u>\$ 1,362,426</u>	<u>\$ 2,454,487</u>
<u>LIABILITIES</u>							
Liabilities:							
Other accrued liabilities	\$ 718,631	\$ 62,443	\$ 220,881	\$ 328,261	\$ 32,210	\$ 1,362,426	\$ 2,454,487
Total Liabilities	<u>\$ 718,631</u>	<u>\$ 62,443</u>	<u>\$ 220,881</u>	<u>\$ 328,261</u>	<u>\$ 32,210</u>	<u>\$ 1,362,426</u>	<u>\$ 2,454,487</u>

# WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
<b><u>LITIGANT'S DEPOSIT FUNDS</u></b>				
Assets:				
Cash and investments	\$ 1,657,729	\$ 9,275,552	\$ 10,214,650	\$ 718,631
Total Assets	\$ 1,657,729	\$ 9,275,552	\$ 10,214,650	\$ 718,631
Liabilities:				
Other accrued liabilities	\$ 1,657,729	\$ 9,275,552	\$ 10,214,650	\$ 718,631
Total Liabilities	\$ 1,657,729	\$ 9,275,552	\$ 10,214,650	\$ 718,631
<b><u>PATIENT'S FUNDS</u></b>				
Assets:				
Cash and investments	\$ 62,229	\$ 8,877,082	\$ 8,876,868	\$ 62,443
Accounts receivable	\$ 849	17,068	17,917	-
Total Assets	\$ 63,078	\$ 8,894,150	\$ 8,894,785	\$ 62,443
Liabilities:				
Other accrued liabilities	\$ 63,078	\$ 8,899,485	\$ 8,900,120	\$ 62,443
Total Liabilities	\$ 63,078	\$ 8,899,485	\$ 8,900,120	\$ 62,443
<b><u>OTHER TRUST FUNDS</u></b>				
Assets:				
Cash and investments	\$ 211,928	\$ 14,881	\$ 5,928	\$ 220,881
Total Assets	\$ 211,928	\$ 14,881	\$ 5,928	\$ 220,881
Liabilities:				
Other accrued liabilities	\$ 211,928	\$ 14,881	\$ 5,928	\$ 220,881
Total Liabilities	\$ 211,928	\$ 14,881	\$ 5,928	\$ 220,881

Continued

# WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2014  
(With summarized financial information for the year ended December 31, 2013)

	Balance December 31, 2013	Additions	Deductions	Balance December 31, 2014
<b>MEG UNIT</b>				
Assets:				
Cash and investments	\$ 370,731	\$ 564,372	\$ 674,813	\$ 260,290
Accounts receivable	894	535	1,020	409
Accrued grants and aid	44,971	141,726	154,960	31,737
Prepaid items	-	3,333	-	3,333
Equipment	32,492	-	-	32,492
Total Assets	\$ 449,088	\$ 709,966	\$ 830,793	\$ 328,261
Liabilities:				
Other accrued liabilities	\$ 449,088	\$ 562,969	\$ 683,796	\$ 328,261
Total Liabilities	\$ 449,088	\$ 562,969	\$ 683,796	\$ 328,261
<b>POST RETIREMENT HEALTH</b>				
Assets:				
Cash and investments	\$ 72,664	\$ 32,575	\$ 73,029	\$ 32,210
Total Assets	\$ 72,664	\$ 32,575	\$ 73,029	\$ 32,210
Liabilities:				
Other accrued liabilities	\$ 72,664	-	\$ 40,454	\$ 32,210
Total Liabilities	\$ 72,664	-	\$ 40,454	\$ 32,210
<b>TOTALS - ALL AGENCY FUNDS</b>				
Assets:				
Cash and investments	\$ 2,375,281	\$ 18,764,462	\$ 19,845,288	\$ 1,294,455
Accounts receivable	1,743	17,603	18,937	409
Accrued grants and aid	44,971	141,726	154,960	31,737
Due from other governments	-	3,333	-	3,333
Equipment	32,492	-	-	32,492
Total Assets	\$ 2,454,487	\$ 18,927,124	\$ 20,019,185	\$ 1,362,426
Liabilities:				
Other accrued liabilities	\$ 2,454,487	\$ 18,752,887	\$ 19,844,948	\$ 1,362,426
Total Liabilities	\$ 2,454,487	\$ 18,752,887	\$ 19,844,948	\$ 1,362,426

(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, 2014 and 2013

	2014	2013
<u>General Capital Assets:</u>		
Land	\$ 3,422,818	\$ 3,832,861
Buildings	76,993,772	77,015,052
Improvements other than buildings	12,078,347	12,154,050
Machinery and equipment	22,117,398	22,362,466
Infrastructure	94,533,526	89,306,778
Construction in progress	18,580,870	17,561,437
	227,726,731	222,232,644
Less accumulated depreciation	(57,731,808)	(54,416,152)
Total General Capital Assets - Net	\$ 169,994,923	\$ 167,816,492
 <u>Investment in General Capital Assets From:</u>		
General revenues	\$ 169,876,944	\$ 167,698,513
Special revenues	117,979	117,979
	\$ 169,994,923	\$ 167,816,492
Assets	\$ 169,994,923	\$ 167,816,492



**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2014

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	\$ -	\$ -	\$ -	\$ 76,468	\$ -	\$ 11,470	\$ 64,998
County Clerk	-	-	-	44,439	-	38,202	6,237
Information Systems	-	-	74,370	5,015,904	-	2,873,435	2,216,839
Facilities Management	2,562,450	52,182,029	2,114,891	1,449,498	-	17,157,028	41,151,840
Total General Government	2,562,450	52,182,029	2,189,261	6,586,309	-	20,080,135	43,439,914
Public Safety:							
District Attorney	-	-	-	80,812	-	60,207	20,605
Emergency Management	-	-	-	1,024,404	-	807,192	217,212
Sheriff / Jail	-	11,584	829,918	9,057,320	-	7,123,613	2,775,209
Courts	-	-	-	176,513	-	152,267	24,246
Total Public Safety	-	11,584	829,918	10,339,049	-	8,143,279	3,037,272
Health and Human Services:							
Child Support	-	-	-	69,508	-	56,781	12,727
Public Health	-	-	9,331	52,468	-	30,801	30,998
Human Services	-	-	32,749	329,532	-	230,650	131,631
Total Health and Human Services	-	-	42,080	451,508	-	318,232	175,356

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2014

	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	18,474,128	549,700	83,350	-	8,240,405	11,062,983
University Extension	-	-	-	103,191	-	64,778	38,413
Parks	594,141	6,106,465	8,467,388	1,906,988	-	9,427,182	7,647,800
Ice Arena	70,017	219,566	-	45,751	-	220,533	114,801
Total Culture, Education and Recreation	860,368	24,800,159	9,017,088	2,139,280	-	17,952,898	18,863,997
Conservation and Development:							
Register of Deeds	-	-	-	15,583	-	6,890	8,693
Land & Water Conservation	-	-	-	163,973	-	115,681	48,292
Planning / Zoning	-	-	-	2,421,696	-	2,421,046	650
Total Conservation and Development:	-	-	-	2,601,252	-	2,543,617	57,635
Infrastructure							
Highway Systems	-	-	-	-	94,533,526	8,693,647	85,839,879
Allocated to Functions	\$ 3,422,818	\$ 76,993,772	\$ 12,078,347	\$ 22,117,398	\$ 94,533,526	\$ 57,731,808	\$ 151,414,053
Construction in Progress							18,580,870
Total General Capital Assets - Net							\$ 169,994,923

**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, 2014

	<b>General Capital Assets January 1, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2014</b>
<b>General Government:</b>				
County Board	\$ 76,468	\$ -	\$ -	\$ 76,468
County Clerk	44,439	-	-	44,439
Finance	5,515	-	5,515	-
Information Systems	5,165,252	70,391	145,369	5,090,274
Facilities Management	58,562,058	122,667	375,857	58,308,868
<b>Total General Government</b>	<b>63,853,732</b>	<b>193,058</b>	<b>526,741</b>	<b>63,520,049</b>
<b>Public Safety:</b>				
District Attorney	80,812	-	-	80,812
Emergency Management	1,013,291	26,267	15,154	1,024,404
Sheriff / Jail	9,751,821	467,091	320,090	9,898,822
Courts	200,998	-	24,485	176,513
<b>Total Public Safety</b>	<b>11,046,922</b>	<b>493,358</b>	<b>359,729</b>	<b>11,180,551</b>
<b>Health and Human Services:</b>				
Child Support	69,508	-	-	69,508
Public Health	61,799	-	-	61,799
Human Services	695,505	48,928	382,152	362,281
<b>Total Health and Human Services</b>	<b>826,812</b>	<b>48,928</b>	<b>382,152</b>	<b>493,588</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, 2014

	<b>General Capital Assets January 1, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2014</b>
Culture, Education and Recreation:				
U.W. - Fox Valley	19,288,157	15,231	-	19,303,388
University Extension	82,310	20,881	-	103,191
Parks	16,941,471	152,010	18,499	17,074,982
Ice Arena	335,334	-	-	335,334
Total Culture, Education and Recreation	36,647,272	188,122	18,499	36,816,895
Conservation and Development:				
Register of Deeds	399,297	-	383,714	15,583
Land and Water Conservation	168,698	24,500	29,225	163,973
Planning / Zoning	2,421,696	-	-	2,421,696
Total Conservation and Development	2,989,691	24,500	412,939	2,601,252
Total General Capital Assets Allocated to Functions	115,364,429	947,966	1,700,060	114,612,335
Infrastructure	89,306,778	5,556,547	329,799	94,533,526
Construction in Progress	17,561,437	6,095,968	5,076,535	18,580,870
Total General Capital Assets	222,232,644	12,600,481	7,106,394	227,726,731
Accumulated Depreciation	(54,416,152)	1,231,122	4,546,778	(57,731,808)
Total General Capital Assets - Net	\$ 167,816,492	\$ 13,831,603	\$ 11,653,172	\$ 169,994,923