

**SUPPLEMENTARY INFORMATION**

## **GENERAL FUND**

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

**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-GENERAL FUND**

December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
<u>ASSETS</u>		
Cash and investments	\$ 35,907,435	\$ 31,565,328
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,683,017	5,735,673
Property taxes levied for ensuing year's budget	67,285,709	65,906,930
Taxes levied for other governments	-	2,006,332
Accounts receivable	170,776	152,091
Loans receivable	30,815	77,527
Accrued interest	271,203	150,130
Due from other governmental agencies	1,451,965	1,406,328
Inventories	224	573
Advance payments - Vendors	376,186	261,010
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Total Current Assets	111,177,330	107,261,922
Loans receivable	135,547	310,691
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Total Assets	\$ 111,312,877	\$ 107,572,613
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 659,193	\$ 699,899
Accrued compensation	1,780,924	1,688,717
Due to other governmental agencies	544,723	2,832,609
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Total Liabilities	2,984,840	5,221,225
Deferred Inflows of Resources:		
Property taxes	68,501,542	67,113,341
Other unearned revenue	406,629	517,749
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Total Deferred Inflows of Resources	68,908,171	67,631,090

**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-GENERAL FUND**

December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Fund Balance:		
Nonspendable:		
Delinquent property taxes	3,798,002	3,913,132
Inventories	224	573
Advance payments	376,186	261,010
Restricted for:		
Economic Development	166,362	388,218
Public Safety	210,186	204,920
Scholarship Program	35,688	35,241
Committed for:		
Prior years commitments	220,597	453,497
Economic development	652,937	593,934
Assigned for:		
Subsequent year's expenditures	3,113,760	2,735,000
Prior years appropriations	635,084	461,127
Economic development	3,084,425	2,883,989
Special projects	2,036,595	1,902,315
Unassigned	25,089,820	20,887,342
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Total Fund Balance	39,419,866	34,720,298
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Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 111,312,877	\$ 107,572,613
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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, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 65,906,930	\$ 65,906,930	\$ 66,030,403	\$ 123,473	\$ 65,004,848
Other Taxes	373,200	373,200	444,057	70,857	413,526
Interest on Taxes	925,000	925,000	903,279	(21,721)	772,967
<b>Total Taxes</b>	<b>67,205,130</b>	<b>67,205,130</b>	<b>67,377,739</b>	<b>172,609</b>	<b>66,191,341</b>
Intergovernmental:					
State Shared Taxes	3,302,000	3,302,000	3,536,231	234,231	3,463,764
Indirect Cost Reimbursement	164,000	164,000	165,024	1,024	179,316
County Road Maintenance	2,000,000	2,000,000	1,891,666	(108,334)	1,998,323
Child Support	1,702,268	1,702,268	1,407,247	(295,021)	1,498,661
Public Health	1,529,667	1,807,816	1,727,833	(79,983)	1,429,700
Veterans Service	13,000	13,000	19,467	6,467	20,065
University Extension	13,500	13,500	7,585	(5,915)	11,105
Parks	33,400	33,400	31,418	(1,982)	33,353
Boat Landing	-	-	-	-	79,278
Land Records	66,000	66,000	92,787	26,787	59,565
Land & Water Conservation	315,300	441,349	285,043	(156,306)	218,196
Planning	10,101	10,101	9,150	(951)	8,456
District Attorney	153,373	153,373	144,435	(8,938)	87,062
Emergency Management	147,148	194,751	187,362	(7,389)	128,586
Sheriff	123,957	501,951	465,089	(36,862)	138,740
Jail Assessment	6,000	6,000	-	(6,000)	13,574
Court System	750,000	750,000	728,145	(21,855)	754,083
<b>Total Intergovernmental</b>	<b>10,329,714</b>	<b>11,159,509</b>	<b>10,698,482</b>	<b>(461,027)</b>	<b>10,121,827</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Licenses and Permits:					
County Clerk	\$ 48,900	\$ 48,900	\$ 49,100	\$ 200	\$ 45,954
Planning	140,815	140,815	153,396	12,581	168,735
District Attorney	15,000	15,000	18,234	3,234	16,143
Court System	28,160	28,160	31,550	3,390	30,300
Total Licenses and Permits	232,875	232,875	252,280	19,405	261,132
Fines, Forfeitures and Penalties:					
Boat Landing	106,000	106,000	116,948	10,948	104,098
Land and Water Conservation	500	500	171	(329)	-
Planning	3,200	3,200	2,732	(468)	3,420
District Attorney	3,500	3,500	760	(2,740)	1,236
Sheriff	9,000	9,000	18,375	9,375	9,422
Jail Improvements	145,000	145,000	140,089	(4,911)	137,733
Court System	398,000	398,000	469,987	71,987	417,465
Total Fines, Forfeitures and Penalties	665,200	665,200	749,062	83,862	673,374
Charges for Services Provided to Public:					
County Executive	-	-	-	-	443
County Clerk	500	500	221	(279)	190
County Treasurer	29,900	29,900	32,587	2,687	24,604
Corporation Counsel	14,000	14,000	15,380	1,380	5,078
Human Resources	25	25	6,939	6,914	6,614
Unclassified	200	200	150	(50)	195
Child Support	33,000	33,000	27,087	(5,913)	27,712
Public Health	572,100	572,100	511,527	(60,573)	496,771

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service	\$ 1,400	\$ 4,856	\$ 5,886	\$ 1,030	\$ 10,637
University Extension	23,250	23,250	23,883	633	15,031
Parks	295,787	301,762	288,777	(12,985)	266,953
Boat Landing	-	-	-	-	1,590
Register of Deeds	585,000	585,000	619,305	34,305	626,128
Land Records	210,000	210,000	210,128	128	211,864
Land & Water Conservation	17,020	17,020	10,216	(6,804)	6,141
Planning	103,685	103,685	110,397	6,712	102,802
Tax Lister	5,600	5,600	864	(4,736)	755
District Attorney	106,000	106,000	81,907	(24,093)	106,324
Coroner	135,100	145,152	145,152	-	156,076
Sheriff	1,584,300	1,587,635	1,432,637	(154,998)	1,499,841
Court System	599,000	599,000	562,083	(36,917)	632,951
<b>Total Charges for Services Provided to Public</b>	<b>4,315,867</b>	<b>4,338,685</b>	<b>4,085,126</b>	<b>(253,559)</b>	<b>4,198,700</b>
<b>Charges for Services Provided to Other Governmental Entities:</b>					
County Clerk	20,000	20,000	22,709	2,709	61,322
Facilities	12,000	12,000	12,000	-	8,613
Parks	-	-	950	950	760
Sheriff	1,044,328	1,044,328	1,016,233	(28,095)	1,006,348
Court System	18,500	18,500	19,250	750	21,202
<b>Total Charges for Services Provided to Other Governmental Entities</b>	<b>1,094,828</b>	<b>1,094,828</b>	<b>1,071,142</b>	<b>(23,686)</b>	<b>1,098,245</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Charges for Services Provided to Other County Departments:					
County Executive	\$ 6,800	\$ 6,800	\$ 6,792	\$ (8)	\$ 6,875
County Treasurer	8,300	8,300	8,292	(8)	7,612
Corporation Counsel	14,000	14,000	14,004	4	12,837
Human Resources	15,000	15,000	15,000	-	11,913
Finance	30,900	34,100	34,092	(8)	28,787
Information Systems	60,329	60,329	59,739	(590)	61,072
Technology Replacement	-	-	2,749	2,749	17,467
Facilities Management	40,200	40,200	43,200	3,000	45,950
County Road Maintenance	33,000	33,000	19,656	(13,344)	48,245
Public Health	18,000	18,000	38,947	20,947	29,691
Land & Water Conservation	15,000	15,000	15,000	-	14,982
<b>Total Charges for Services Provided to Other County Departments</b>	<b>241,529</b>	<b>244,729</b>	<b>257,471</b>	<b>12,742</b>	<b>285,431</b>
Investment Income: Investments	774,420	774,420	821,533	47,113	347,987

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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, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 42,115	\$ 42,115	\$ 42,839	\$ 724	\$ 40,980
Sale of Property, Equipment and Materials	118,900	167,926	116,925	(51,001)	138,532
Insurance Recoveries	15,000	15,000	12,559	(2,441)	4,163
Unclassified	348,555	647,335	417,859	(229,476)	314,131
<b>Total Miscellaneous</b>	<b>524,570</b>	<b>872,376</b>	<b>590,182</b>	<b>(282,194)</b>	<b>497,806</b>
<b>Total Revenues</b>	<b>85,384,133</b>	<b>86,587,752</b>	<b>85,903,017</b>	<b>(684,735)</b>	<b>83,675,843</b>
Other Financing Sources:					
Transfers in	-	-	-	-	386,366
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 85,384,133</b>	<b>\$ 86,587,752</b>	<b>\$ 85,903,017</b>	<b>\$ (684,735)</b>	<b>\$ 84,062,209</b>

Concluded

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 151,200	\$ 151,200	\$ 121,350	\$ 29,850	\$ 148,167
Travel and Meetings	70,890	70,890	63,785	7,105	65,896
Capital Outlay	44,250	44,250	34,252	9,998	-
Other Operating Expenditures	67,000	67,000	42,573	24,427	103,641
<b>Total Expenditures</b>	<b>333,340</b>	<b>333,340</b>	<b>261,960</b>	<b>71,380</b>	<b>317,704</b>
County Executive					
Salaries, Wages and Benefits	233,345	234,465	234,448	17	227,646
Travel and Meetings	2,240	2,240	1,687	553	1,766
Other Operating Expenditures	4,188	4,188	3,609	579	3,650
<b>Total Expenditures</b>	<b>239,773</b>	<b>240,893</b>	<b>239,744</b>	<b>1,149</b>	<b>233,062</b>
County Clerk					
Salaries, Wages and Benefits	239,837	239,837	236,691	3,146	262,396
Travel and Meetings	1,815	2,115	2,107	8	3,923
Other Operating Expenditures	92,356	92,056	78,465	13,591	143,963
<b>Total Expenditures</b>	<b>334,008</b>	<b>334,008</b>	<b>317,263</b>	<b>16,745</b>	<b>410,282</b>
County Treasurer					
Salaries, Wages and Benefits	282,000	282,000	281,701	299	269,823
Travel and Meetings	1,366	1,526	1,517	9	1,217
Other Operating Expenditures	106,382	125,222	105,522	19,700	97,326
<b>Total Expenditures</b>	<b>389,748</b>	<b>408,748</b>	<b>388,740</b>	<b>20,008</b>	<b>368,366</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Corporation Counsel					
Salaries, Wages and Benefits	\$ 407,111	\$ 413,611	\$ 413,200	\$ 411	\$ 398,629
Travel and Meetings	1,470	1,470	766	704	1,016
Other Operating Expenditures	126,973	126,973	126,568	405	108,814
<b>Total Expenditures</b>	<b>535,554</b>	<b>542,054</b>	<b>540,534</b>	<b>1,520</b>	<b>508,459</b>
Human Resources					
Salaries, Wages and Benefits	755,483	755,483	728,535	26,948	659,535
Travel and Meetings	2,990	2,990	1,691	1,299	2,216
Other Operating Expenditures	120,407	120,407	107,260	13,147	129,566
<b>Total Expenditures</b>	<b>878,880</b>	<b>878,880</b>	<b>837,486</b>	<b>41,394</b>	<b>791,317</b>
Finance					
Salaries, Wages and Benefits	546,737	546,737	544,751	1,986	529,960
Travel and Meetings	2,890	2,890	981	1,909	2,743
Other Operating Expenditures	224,209	224,209	197,509	26,700	221,070
<b>Total Expenditures</b>	<b>773,836</b>	<b>773,836</b>	<b>743,241</b>	<b>30,595</b>	<b>753,773</b>
Information Systems					
Salaries, Wages and Benefits	1,525,026	1,525,026	1,491,383	33,643	1,434,576
Travel and Meetings	12,200	12,200	10,473	1,727	7,263
Capital Outlay	168,000	168,000	162,585	5,415	254,321
Other Operating Expenditures	960,878	960,878	728,548	232,330	891,821
<b>Total Expenditures</b>	<b>2,666,104</b>	<b>2,666,104</b>	<b>2,392,989</b>	<b>273,115</b>	<b>2,587,981</b>
Facilities Management					
Salaries, Wages and Benefits	2,727,683	2,727,683	2,541,113	186,570	2,394,592
Travel and Meetings	5,800	5,800	2,582	3,218	3,698
Capital Outlay	103,700	324,981	139,617	185,364	303,322
Other Operating Expenditures	2,555,932	2,624,128	2,314,283	309,845	2,613,162
<b>Total Expenditures</b>	<b>5,393,115</b>	<b>5,682,592</b>	<b>4,997,595</b>	<b>684,997</b>	<b>5,314,774</b>

Continued

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous					
Salaries, Wages and Benefits	\$ 226,435	\$ 428,792	\$ 428,759	\$ 33	\$ 189,995
Other Operating Expenditures	2,892,532	2,817,232	2,734,312	82,920	2,515,722
<b>Total Expenditures</b>	<b>3,118,967</b>	<b>3,246,024</b>	<b>3,163,071</b>	<b>82,953</b>	<b>2,705,717</b>
<b>Total General Government</b>	<b>14,663,325</b>	<b>15,106,479</b>	<b>13,882,623</b>	<b>1,223,856</b>	<b>13,991,435</b>
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	18,593,436	18,624,596	18,065,990	558,606	17,153,591
Travel and Meetings	81,232	81,232	69,581	11,651	57,700
Capital Outlay	498,165	789,037	781,436	7,601	421,422
Other Operating Expenditures	3,943,410	4,071,772	3,566,071	505,701	3,580,382
<b>Total Expenditures</b>	<b>23,116,243</b>	<b>23,566,637</b>	<b>22,483,078</b>	<b>1,083,559</b>	<b>21,213,095</b>
Jail Improvements					
Other Operating Expenditures	151,000	151,000	134,823	16,177	174,824
<b>Total Expenditures</b>	<b>151,000</b>	<b>151,000</b>	<b>134,823</b>	<b>16,177</b>	<b>174,824</b>
Emergency Management					
Salaries, Wages and Benefits	230,823	230,823	228,621	2,202	222,803
Travel and Meetings	3,010	3,010	2,768	242	1,822
Capital Outlay	-	-	-	-	18,908
Other Operating Expenditures	104,737	104,737	89,882	14,855	96,639
<b>Total Expenditures</b>	<b>338,570</b>	<b>338,570</b>	<b>321,271</b>	<b>17,299</b>	<b>340,172</b>
Courts					
Salaries, Wages and Benefits	3,103,922	3,103,922	3,016,658	87,264	3,006,331
Travel and Meetings	12,000	12,000	9,606	2,394	9,161
Capital Outlay	110,000	223,441	34,032	189,409	-
Other Operating Expenditures	1,007,564	1,044,123	892,293	151,830	905,993
<b>Total Expenditures</b>	<b>4,233,486</b>	<b>4,383,486</b>	<b>3,952,589</b>	<b>430,897</b>	<b>3,921,485</b>

Continued

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Coroner					
Salaries, Wages and Benefits	\$ 242,815	\$ 253,465	\$ 253,436	\$ 29	\$ 239,198
Travel and Meetings	23,860	23,860	20,985	2,875	20,941
Other Operating Expenditures	201,823	201,225	178,091	23,134	189,358
<b>Total Expenditures</b>	<b>468,498</b>	<b>478,550</b>	<b>452,512</b>	<b>26,038</b>	<b>449,497</b>
District Attorney					
Salaries, Wages and Benefits	1,252,102	1,252,102	1,234,890	17,212	1,186,250
Travel and Meetings	5,700	5,700	6,100	(400)	5,540
Other Operating Expenditures	120,978	120,978	108,399	12,579	118,167
<b>Total Expenditures</b>	<b>1,378,780</b>	<b>1,378,780</b>	<b>1,349,389</b>	<b>29,391</b>	<b>1,309,957</b>
<b>Total Public Safety</b>	<b>29,686,577</b>	<b>30,297,023</b>	<b>28,693,662</b>	<b>1,603,361</b>	<b>27,409,030</b>
Public Works:					
County Road Maintenance					
Other Operating Expenditures	3,165,000	3,165,000	2,824,273	340,727	2,664,258
<b>Total Expenditures</b>	<b>3,165,000</b>	<b>3,165,000</b>	<b>2,824,273</b>	<b>340,727</b>	<b>2,664,258</b>
<b>Total Public Works</b>	<b>3,165,000</b>	<b>3,165,000</b>	<b>2,824,273</b>	<b>340,727</b>	<b>2,664,258</b>
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	3,524,359	3,584,690	3,356,892	227,798	3,032,545
Travel and Meetings	58,000	71,974	62,827	9,147	52,853
Capital Outlay	-	23,500	20,012	3,488	23,671
Other Operating Expenditures	441,351	644,186	635,584	8,602	606,780
<b>Total Expenditures</b>	<b>4,023,710</b>	<b>4,324,350</b>	<b>4,075,315</b>	<b>249,035</b>	<b>3,715,849</b>

Continued

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service					
Salaries, Wages and Benefits	\$ 427,777	\$ 427,777	\$ 426,922	\$ 855	\$ 343,046
Travel and Meetings	11,319	15,141	14,736	405	14,075
Other Operating Expenditures	89,012	92,151	79,950	12,201	114,776
Total Expenditures	528,108	535,069	521,608	13,461	471,897
Child Support					
Salaries, Wages and Benefits	1,525,163	1,525,163	1,432,275	92,888	1,441,618
Travel and Meetings	5,214	5,668	5,666	2	3,579
Other Operating Expenditures	114,096	113,642	97,304	16,338	101,663
Total Expenditures	1,644,473	1,644,473	1,535,245	109,228	1,546,860
Total Health and Human Services	6,196,291	6,503,892	6,132,168	371,724	5,734,606
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	689,940	733,440	733,339	101	655,697
Travel and Meetings	2,900	2,900	2,372	528	2,776
Capital Outlay	180,224	194,824	17,800	177,024	73,880
Other Operating Expenditures	741,250	715,095	696,701	18,394	703,234
Total Expenditures	1,614,314	1,646,259	1,450,212	196,047	1,435,587
Boat Landing					
Salaries, Wages and Benefits	15,687	15,687	11,477	4,210	12,518
Other Operating Expenditures	108,500	108,500	67,030	41,470	59,693
Total Expenditures	124,187	124,187	78,507	45,680	72,211
Scholarship Program					
Other Operating Expenditures	9,000	9,000	9,000	-	9,000
Total Expenditures	9,000	9,000	9,000	-	9,000

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
U.W. - Fox Valley					
Capital Outlay	\$ 67,000	\$ 112,922	\$ 44,983	\$ 67,939	\$ -
Other Operating Expenditures	237,064	846,761	267,646	579,115	201,697
Total Expenditures	304,064	959,683	312,629	647,054	201,697
University Extension					
Salaries, Wages and Benefits	260,431	282,431	270,591	11,840	240,827
Travel and Meetings	15,000	11,000	10,102	898	13,866
Capital Outlay	12,000	5,693	-	5,693	24,328
Other Operating Expenditures	305,365	299,800	270,958	28,842	285,263
Total Expenditures	592,796	598,924	551,651	47,273	564,284
Total Culture, Education and Recreation	2,644,361	3,338,053	2,401,999	936,054	2,282,779
Conservation and Development:					
Economic Development					
Travel and Meetings	340	340	21	319	-
Other Operating Expenditures	217,594	217,594	215,633	1,961	200,004
Total Expenditures	217,934	217,934	215,654	2,280	200,004
Planning					
Salaries, Wages and Benefits	943,444	943,444	928,616	14,828	901,436
Travel and Meetings	3,800	3,800	2,371	1,429	3,009
Capital Outlay	24,500	25,500	25,393	107	-
Other Operating Expenditures	51,239	54,289	46,666	7,623	71,070
Total Expenditures	1,022,983	1,027,033	1,003,046	23,987	975,515
Land Records					
Travel and Meetings	500	500	50	450	500
Capital Outlay	47,100	47,100	19,956	27,144	31,369
Other Operating Expenditures	203,561	206,361	184,952	21,409	229,607
Total Expenditures	251,161	253,961	204,958	49,003	261,476

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Property Lister					
Salaries, Wages and Benefits	\$ 195,095	\$ 195,095	\$ 148,382	\$ 46,713	\$ 138,728
Travel and Meetings	300	300	-	300	-
Other Operating Expenditures	10,683	10,683	5,460	5,223	5,337
<b>Total Expenditures</b>	<b>206,078</b>	<b>206,078</b>	<b>153,842</b>	<b>52,236</b>	<b>144,065</b>
Land & Water Conservation					
Salaries, Wages and Benefits	573,789	574,059	574,050	9	547,238
Travel and Meetings	5,000	5,000	4,125	875	3,770
Capital Outlay	-	-	-	-	31,395
Other Operating Expenditures	291,903	485,677	194,041	291,636	157,405
<b>Total Expenditures</b>	<b>870,692</b>	<b>1,064,736</b>	<b>772,216</b>	<b>292,520</b>	<b>739,808</b>
Register of Deeds					
Salaries, Wages and Benefits	453,032	453,032	442,172	10,860	356,632
Travel and Meetings	2,740	2,740	2,129	611	1,425
Other Operating Expenditures	116,797	131,797	124,534	7,263	111,766
<b>Total Expenditures</b>	<b>572,569</b>	<b>587,569</b>	<b>568,835</b>	<b>18,734</b>	<b>469,823</b>
<b>Total Conservation and Development</b>	<b>3,141,417</b>	<b>3,357,311</b>	<b>2,918,551</b>	<b>438,760</b>	<b>2,790,691</b>
<b>Total Expenditures</b>	<b>59,496,971</b>	<b>61,767,758</b>	<b>56,853,276</b>	<b>4,914,482</b>	<b>54,872,799</b>
Other Financing Uses:					
Transfers Out	28,586,142	28,635,142	24,350,173	4,284,969	26,729,870
<b>Total Other Financing Uses</b>	<b>28,586,142</b>	<b>28,635,142</b>	<b>24,350,173</b>	<b>4,284,969</b>	<b>26,729,870</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 88,083,113</b>	<b>\$ 90,402,900</b>	<b>\$ 81,203,449</b>	<b>\$ 9,199,451</b>	<b>\$ 81,602,669</b>

Concluded



## **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, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Current Assets:		
Cash and investments	\$ 183,805	\$ 1,978,338
Accounts receivable (net of allowances)	7,468	11,105
Due from other governmental agencies	4,074,066	2,448,263
Advance payments - Vendors	36,913	46,364
	<hr/>	<hr/>
Total Assets	<u>\$ 4,302,252</u>	<u>\$ 4,484,070</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 2,134,056	\$ 2,151,229
Accrued compensation	415,665	395,167
Other accrued liabilities	326	28
Due to other governmental agencies	371,555	414,698
	<hr/>	<hr/>
Total Liabilities	<u>2,921,602</u>	<u>2,961,122</u>
Deferred Inflows of Resources:		
Other unearned revenue	764,373	1,438,368
	<hr/>	<hr/>
Fund Balance:		
Nonspendable:		
Advance payments	36,913	46,364
Assigned		
Prior year appropriations	22,543	12,534
Special Revenue	556,821	25,682
	<hr/>	<hr/>
Total Fund Balance	<u>616,277</u>	<u>84,580</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 4,302,252</u>	<u>\$ 4,484,070</u>

## NONMAJOR GOVERNMENTAL FUNDS

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

**WINNEBAGO COUNTY, WISCONSIN**

**COMBINING BALANCE SHEET-  
NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2017  
(With summarized financial information as of December 31, 2016)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2017	December 31, 2016
<u>ASSETS</u>				
Cash and investments	\$ 443,582	\$ 5,706,169	\$ 6,149,751	\$ 4,530,183
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	-	-	34,550
Accrued interest	34,206	-	34,206	10,395
Loans receivable	753,826	-	753,826	838,038
<b>Total Assets</b>	<b>\$ 1,231,614</b>	<b>\$ 5,706,169</b>	<b>\$ 6,937,783</b>	<b>\$ 5,413,166</b>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>				
Liabilities:				
Vouchers payable	\$ 1,150	\$ 759,712	\$ 760,862	\$ 1,108,611
Other accrued liabilities	-	400,000	400,000	5,989
<b>Total Liabilities</b>	<b>1,150</b>	<b>1,159,712</b>	<b>1,160,862</b>	<b>1,114,600</b>
Deferred Inflow of Resources:				
Unavailable revenue	753,826	-	753,826	838,038
Fund Balances:				
Restricted for:				
Unspent bond proceeds - Capital improvements	-	4,045,159	4,045,159	2,303,120
Debt service	476,638	-	476,638	269,998
Committed for:				
Construction of capital assets	-	-	-	534,789
Prior year commitments	-	1,612,200	1,612,200	352,621
Unassigned for:				
Capital Projects	-	(1,110,902)	(1,110,902)	-
<b>Total Fund Balances</b>	<b>476,638</b>	<b>4,546,457</b>	<b>5,023,095</b>	<b>3,460,528</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,231,614</b>	<b>\$ 5,706,169</b>	<b>\$ 6,937,783</b>	<b>\$ 5,413,166</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2017	December 31, 2016
Revenues:				
Intergovernmental	\$ -	\$ 142,260	\$ 142,260	\$ 1,647,515
Investment income	26,979	-	26,979	22,851
Miscellaneous	-	35,000	35,000	-
<b>Total Revenue</b>	<b>26,979</b>	<b>177,260</b>	<b>204,239</b>	<b>1,670,366</b>
Expenditures:				
Capital projects	-	8,369,333	8,369,333	6,362,792
Debt service:				
Principal retirement	5,961,234	-	5,961,234	4,827,793
Interest and fiscal charges	553,098	-	553,098	600,726
<b>Total Expenditures</b>	<b>6,514,332</b>	<b>8,369,333</b>	<b>14,883,665</b>	<b>11,791,311</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(6,487,353)</b>	<b>(8,192,073)</b>	<b>(14,679,426)</b>	<b>(10,120,945)</b>
Other Financing Sources (Uses):				
Transfers in	6,465,025	96,136	6,561,161	9,949,954
Transfers out	-	(47,136)	(47,136)	(4,337,648)
Debt issued	51,000	9,499,000	9,550,000	2,165,000
Premium on debt issuance	177,968	-	177,968	47,477
<b>Total Other Financing Sources (Uses)</b>	<b>6,693,993</b>	<b>9,548,000</b>	<b>16,241,993</b>	<b>7,824,783</b>
<b>Change in Fund Balances</b>	<b>206,640</b>	<b>1,355,927</b>	<b>1,562,567</b>	<b>(2,296,162)</b>
<b>Fund Balances - January 1</b>	<b>269,998</b>	<b>3,190,530</b>	<b>3,460,528</b>	<b>5,756,690</b>
<b>Fund Balances - December 31</b>	<b>\$ 476,638</b>	<b>\$ 4,546,457</b>	<b>\$ 5,023,095</b>	<b>\$ 3,460,528</b>

**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, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 2,721,000	\$ 2,721,000	\$ 142,260	\$ (2,578,740)	\$ 1,647,515
Investment income	1,000	1,000	26,979	25,979	22,851
Miscellaneous	25,276	-	35,000	35,000	-
<b>Total Revenue</b>	<b>2,747,276</b>	<b>2,722,000</b>	<b>204,239</b>	<b>(2,517,761)</b>	<b>1,670,366</b>
Expenditures:					
Current:					
Capital projects	18,394,960	18,409,677	8,369,333	10,040,344	6,362,792
Debt service:					
Principal retirement	7,212,000	5,961,234	5,961,234	-	4,827,793
Interest and fiscal charges	566,000	503,366	553,098	(49,732)	600,726
<b>Total Expenditures</b>	<b>26,172,960</b>	<b>24,874,277</b>	<b>14,883,665</b>	<b>9,990,612</b>	<b>11,791,311</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(23,425,684)</b>	<b>(22,152,277)</b>	<b>(14,679,426)</b>	<b>7,472,851</b>	<b>(10,120,945)</b>
Other Financing Sources (Uses):					
Transfers in	7,650,000	7,746,136	6,561,161	(1,184,975)	9,949,954
Transfers out	-	(47,136)	(47,136)	-	(4,337,648)
Debt issued	12,585,154	12,601,871	9,550,000	(3,051,871)	2,165,000
Premium on debt issuance	-	177,968	177,968	-	47,477
<b>Total Other Financing Sources (Uses)</b>	<b>20,235,154</b>	<b>20,478,839</b>	<b>16,241,993</b>	<b>(4,236,846)</b>	<b>7,824,783</b>
<b>Change in Fund Balances</b>	<b>\$ (3,190,530)</b>	<b>\$ (1,673,438)</b>	<b>1,562,567</b>	<b>\$ 3,236,005</b>	<b>(2,296,162)</b>
Fund Balances - January 1			3,460,528		5,756,690
Fund Balances - December 31			\$ 5,023,095		\$ 3,460,528

## 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.
- . General Obligation Notes Series 2017 – To accumulate monies for payment of \$9,860,000 of notes issued for the purpose of the Department relocation, Courthouse roof and parapet, Mental health crisis service center, Courthouse security, UWFV boiler, Sheriff CAD system, Airport taxiway B reconstruction, CTH A reconstruction, CTH CB intersection, CTH GG reconstruction, CTH II traffic signals, CTH N reconstruction, CTH N bridge, CTH T reconstruction, Waukau Ave reconstruction.



**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-  
NONMAJOR DEBT SERVICE FUND**

December 31, 2017 and 2016

	Totals	
	December 31, 2017	December 31, 2016
<b>ASSETS</b>		
Cash and investments	\$ 443,582	\$ 259,603
Accrued interest	34,206	10,395
Loans receivable	753,826	838,038
<b>Total Assets</b>	<b>\$ 1,231,614</b>	<b>\$ 1,108,036</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Liabilities:		
Vouchers payable	\$ 1,150	\$ -
Deferred Inflows of Resources:		
Unearned revenue	753,826	838,038
Fund balance:		
Restricted for:		
Debt service	476,638	269,998
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 1,231,614</b>	<b>\$ 1,108,036</b>

**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, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income	\$ 1,000	\$ 1,000	\$ 26,979	\$ 25,979	\$ 22,851
Miscellaneous	127,000	-	-	-	-
Total Revenues	<u>128,000</u>	<u>1,000</u>	<u>26,979</u>	<u>25,979</u>	<u>22,851</u>
Expenditures:					
Debt Service:					
Principal retirement	7,212,000	5,961,234	5,961,234	-	4,827,793
Interest and fiscal charges	566,000	503,366	553,098	(49,732)	600,726
Total Expenditures	<u>7,778,000</u>	<u>6,464,600</u>	<u>6,514,332</u>	<u>(49,732)</u>	<u>5,428,519</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,650,000)</u>	<u>(6,463,600)</u>	<u>(6,487,353)</u>	<u>(23,753)</u>	<u>(5,405,668)</u>
Other Financing Sources (Uses):					
Transfers in	7,650,000	7,650,000	6,465,025	(1,184,975)	5,462,306
Transfers out	-	-	-	-	(1,500,000)
Debt issued	-	-	51,000	51,000	65,000
Premium on debt issuance	-	-	177,968	177,968	47,477
Total Other Financing Sources (Uses)	<u>7,650,000</u>	<u>7,650,000</u>	<u>6,693,993</u>	<u>(956,007)</u>	<u>4,074,783</u>
Change in Fund Balance	<u>\$ -</u>	<u>\$ 1,186,400</u>	<u>206,640</u>	<u>\$ (979,760)</u>	<u>(1,330,885)</u>
Fund Balance - January 1			<u>269,998</u>		<u>1,600,883</u>
Fund Balance - December 31			<u>\$ 476,638</u>		<u>\$ 269,998</u>

## CAPITAL PROJECTS FUND

Capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than general fund capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt. Following is a list of projects accounted for in the capital projects fund.

- Mental Health Crisis Center – To account for the costs of constructing a group home facility.
- Courthouse 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.
- Roof Replacement Program– To account for the cost of the replacement of various roofs at county office locations.

- 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.
- UW-Fox Valley Boiler Science Wing– To account for the costs of replacing the boiler at the UW Fox Valley campus.
- Courthouse Roof Parapet – To account for the costs of replacement of the roof and parapet at the courthouse.
- 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.
- Building Card Access System– To account for the cost of the upgrading card access system at county office locations.
- CAD RMS Replacement- To account for the cost of the upgrading the computer aided dispatch and records management system at the Sheriff department.
- Road Construction &Resurfacing – To account for the costs for engineering, construction and resurfacing the county road system.

**WINNEBAGO COUNTY, WISCONSIN**

**BALANCE SHEETS-  
NONMAJOR CAPITAL PROJECTS FUND**

December 31, 2017 and 2016

<u>ASSETS</u>	<b>2017</b>	<b>2016</b>
Cash and investments	\$ 5,706,169	\$ 4,270,580
Receivables (net of allowances for uncollectibles):		
Accounts receivable	-	34,550
<b>Total Assets</b>	<b>\$ 5,706,169</b>	<b>\$ 4,305,130</b>
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 759,712	\$ 1,108,611
Other accrued liabilities	400,000	5,989
<b>Total Liabilities</b>	<b>1,159,712</b>	<b>1,114,600</b>
Fund Balances:		
Restricted for:		
Unspent bond proceeds - capital improvements	4,045,159	2,303,120
Committed for:		
Construction of capital assets	-	534,789
Prior year commitments	1,612,200	352,621
Unassigned for:		
Capital projects	(1,110,902)	-
<b>Total Fund Balance</b>	<b>4,546,457</b>	<b>3,190,530</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,706,169</b>	<b>\$ 4,305,130</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, 2017  
(With comparative actual amounts for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 2,721,000	\$ 2,721,000	\$ 142,260	\$ (2,578,740)	\$ 1,647,515
Miscellaneous	(101,724)	-	35,000	35,000	-
Total Revenue	<u>2,619,276</u>	<u>2,721,000</u>	<u>177,260</u>	<u>(2,543,740)</u>	<u>1,647,515</u>
Expenditures:					
Capital projects	18,394,960	18,409,677	8,369,333	10,040,344	6,362,792
Total Expenditures	<u>18,394,960</u>	<u>18,409,677</u>	<u>8,369,333</u>	<u>10,040,344</u>	<u>6,362,792</u>
Excess of Revenues Over (Under) Expenditures	<u>(15,775,684)</u>	<u>(15,688,677)</u>	<u>(8,192,073)</u>	<u>7,496,604</u>	<u>(4,715,277)</u>
Other Financing Sources (Uses):					
Transfers in	-	96,136	96,136	-	4,487,648
Transfers out	-	(47,136)	(47,136)	-	(2,837,648)
Debt issued	12,585,154	12,550,871	9,499,000	(3,051,871)	2,100,000
Total Other Financing Sources (Uses)	<u>12,585,154</u>	<u>12,599,871</u>	<u>9,548,000</u>	<u>(3,051,871)</u>	<u>3,750,000</u>
Change in Fund Balance	<u>\$ (3,190,530)</u>	<u>\$ (3,088,806)</u>	<u>1,355,927</u>	<u>\$ 4,444,733</u>	<u>(965,277)</u>
Fund Balance - January 1			<u>3,190,530</u>		<u>4,155,807</u>
Fund Balance - December 31			<u>\$ 4,546,457</u>		<u>\$ 3,190,530</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	<b>Mental Health Crisis Center</b>	<b>Courthouse Security</b>	<b>Courthouse Window Replacement</b>	<b>Roof Replacement Program</b>	<b>Department Relocation/ Building Remodeling</b>	<b>UWFV Boiler Science Wing</b>	<b>Courthouse Roof Parapet</b>	<b>Asphalt Replacement Program</b>
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,330	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,330</b>	<b>-</b>	<b>-</b>
Expenditures:								
Capital projects	-	569,417	5,565	12,749	3,347,667	18,660	209,000	72,335
<b>Total Expenditures</b>	<b>-</b>	<b>569,417</b>	<b>5,565</b>	<b>12,749</b>	<b>3,347,667</b>	<b>18,660</b>	<b>209,000</b>	<b>72,335</b>
Excess of Revenues Over (Under) Expenditures	-	(569,417)	(5,565)	(12,749)	(3,347,667)	(9,330)	(209,000)	(72,335)
Other Financing Sources (Uses):								
Transfers in	-	15,000	-	12,749	9,733	-	-	34,000
Transfers out	-	-	-	-	(12,749)	-	-	(9,629)
Debt issued	250,000	250,000	-	-	3,300,000	215,000	410,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>250,000</b>	<b>265,000</b>	<b>-</b>	<b>12,749</b>	<b>3,296,984</b>	<b>215,000</b>	<b>410,000</b>	<b>24,371</b>
Changes in Fund Balances	250,000	(304,417)	(5,565)	-	(50,683)	205,670	201,000	(47,964)
Project Balances - January 1	-	308,608	125,369	-	2,228,713	-	-	47,964
Project Balances - December 31	\$ 250,000	\$ 4,191	\$ 119,804	\$ -	\$ 2,178,030	\$ 205,670	\$ 201,000	\$ -

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	Computer Aided Dispatch	Building Card Access System	CAD RMS Replacement	Road Construction & Resurfacing	Totals	
					December 31, 2017	December 31, 2016
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ 132,930	\$ 142,260	\$ 1,647,515
Miscellaneous	-	-	-	35,000	35,000	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,930</b>	<b>177,260</b>	<b>1,647,515</b>
Expenditures:						
Capital projects	48,450	135,858	800,000	3,149,632	8,369,333	6,362,792
<b>Total Expenditures</b>	<b>48,450</b>	<b>135,858</b>	<b>800,000</b>	<b>3,149,632</b>	<b>8,369,333</b>	<b>6,362,792</b>
Excess of Revenues Over (Under) Expenditures	(48,450)	(135,858)	(800,000)	(2,981,702)	(8,192,073)	(4,715,277)
Other Financing Sources (Uses):						
Transfers in	-	-	17,400	7,254	96,136	4,487,648
Transfers out	(17,400)	(104)	-	(7,254)	(47,136)	(2,837,648)
Debt issued	-	-	1,150,000	3,924,000	9,499,000	2,100,000
<b>Total Other Financing Sources (Uses)</b>	<b>(17,400)</b>	<b>(104)</b>	<b>1,167,400</b>	<b>3,924,000</b>	<b>9,548,000</b>	<b>3,750,000</b>
Changes in Fund Balances	(65,850)	(135,962)	367,400	942,298	1,355,927	(965,277)
Project Balances - January 1	65,850	135,962	-	278,064	3,190,530	4,155,807
<b>Project Balances - December 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367,400</b>	<b>\$ 1,220,362</b>	<b>\$ 4,546,457</b>	<b>\$ 3,190,530</b>



## 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, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 634,645	\$ 1,325,292
Accounts receivable (net of allowances)	19,643	18,776
Due from other governmental agencies	-	38,689
Inventories	66,139	60,122
Advance payments - Vendors	3,969	5,107
Restricted assets		
Cash and investments	2,176,789	755,536
	<hr/>	<hr/>
Total Current Assets	2,901,185	2,203,522
Noncurrent Assets:		
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	4,005,612	2,647,387
Buildings	11,247,315	11,247,315
Improvements other than buildings	34,973,550	34,973,550
Machinery and equipment	4,637,572	4,532,706
	<hr/>	<hr/>
Total Property and Equipment	61,824,434	60,361,343
Less accumulated depreciation	(29,768,518)	(28,168,764)
	<hr/>	<hr/>
Total Property and Equipment - Net	32,055,916	32,192,579
	<hr/>	<hr/>
Total Noncurrent Assets	32,055,916	32,192,579
	<hr/>	<hr/>
Total Assets	34,957,101	34,396,101
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related to Pensions	166,924	225,828
	<hr/>	<hr/>
Total Assets and Deferred Outflows of Resources	\$ 35,124,025	\$ 34,621,929
	<hr/>	<hr/>

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

December 31, 2017 and 2016

	2017	2016
<u>LIABILITIES, DEFERRED INFLOWS OF</u> <u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 157,815	\$ 143,003
Accrued compensation	16,151	19,394
Other accrued liabilities	5,170	5,761
Due to other governmental agencies	902,578	81,077
Compensated absences	61,785	56,993
Current maturities of long-term debt	168,421	601,807
	<hr/>	<hr/>
Total Current Liabilities	1,311,920	908,035
Compensated absences	13,660	20,231
General obligation debt	664,142	522,563
Net pension liability	21,376	40,063
OPEB liability	87,469	4,781
	<hr/>	<hr/>
Total Liabilities	2,098,567	1,495,673
Deferred Inflows Related to Pensions	67,274	84,373
	<hr/>	<hr/>
Net Position:		
Net investment in capital assets	31,682,755	31,716,714
Restricted for purchase orders	171,395	79,017
Unrestricted	1,104,034	1,246,152
	<hr/>	<hr/>
Total Net Position	32,958,184	33,041,883
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 35,124,025	\$ 34,621,929

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 938,010	\$ 866,249
Other governmental entities	1,554,366	398,116
Miscellaneous	3,714	11,831
	<hr/>	<hr/>
Total Operating Revenues	2,496,090	1,276,196
Operating Expenses:		
Salaries, wages and benefits	677,676	655,063
Materials, supplies and services	494,396	385,544
Heat, light and power	479,372	601,331
Depreciation	1,599,754	1,590,639
	<hr/>	<hr/>
Total Operating Expenses	3,251,198	3,232,577
Operating loss	<u>(755,108)</u>	<u>(1,956,381)</u>
Non-Operating Revenues (Expenses):		
Interest expense	(17,425)	(6,125)
Gain (loss) on sale of capital assets	-	(1,372)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	<u>(17,425)</u>	<u>(7,497)</u>
Loss Before Transfers	<u>(772,533)</u>	<u>(1,963,878)</u>
Transfers	765,672	775,511
	<hr/>	<hr/>
Loss before Capital Contributions	(6,861)	(1,188,367)
Capital Contributions	-	31,943
	<hr/>	<hr/>
Decrease in Net Position	(6,861)	(1,156,424)
Net Position - January 1	33,041,883	34,198,307
Cumulative effect of change in accounting principle	<u>(76,838)</u>	<u>-</u>
Net Position - December 31	<u><u>\$ 32,958,184</u></u>	<u><u>\$ 33,041,883</u></u>

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

For the years ended December 31, 2017 and 2016

	2017	2016
Cash flows from operating activities:		
Cash received from customers	\$ 979,543	\$ 848,576
Cash received from other governmental entities	1,554,366	398,116
Cash payments for goods and services	(145,870)	(904,449)
Cash payments to employees	(653,729)	(594,193)
	<u>1,734,310</u>	<u>(251,950)</u>
Net cash provided by(used for) operating activities		
Cash flows from noncapital financing activities		
Transfers	765,672	775,511
	<u>765,672</u>	<u>775,511</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,463,090)	(688,253)
Payment of debt	(601,808)	(48,317)
Interest paid on debt	(14,478)	(6,360)
Proceeds from issuance of debt	310,000	840,000
Proceeds from sale of capital assets	-	1,700
	<u>(1,769,376)</u>	<u>98,770</u>
Net cash provided by (used for) capital and related financing activities		
Net increase in cash and cash equivalents	730,606	622,331
Cash and cash equivalents - January 1	<u>2,080,828</u>	<u>1,458,497</u>
Cash and cash equivalents - December 31	<u>\$ 2,811,434</u>	<u>\$ 2,080,828</u>

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Reconciliation of operating loss to net cash provided by (used for) operating activities:		
Operating loss	\$ (755,108)	\$ (1,956,381)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	1,599,754	1,590,639
Changes in assets and liabilities		
Receivables	37,820	(29,504)
Inventories	(6,017)	(14,065)
Advance payments	1,138	(5,107)
Net pension asset	-	64,315
Deferred outflow Pension	58,904	(159,649)
Vouchers payable	14,812	90,703
Due to other governments	821,501	7,779
Net pension liability	(18,687)	40,063
Net OPEB liability	5,850	-
Deferred inflow Pension	(17,099)	84,373
Other liabilities	(8,558)	34,884
Total adjustments	2,489,418	1,704,431
Net cash provided by (used for) operating activities	\$ 1,734,310	\$ (251,950)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 634,645	\$ 1,325,292
Restricted cash and investments	2,176,789	755,536
	\$ 2,811,434	\$ 2,080,828

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2017 there was no non cash contribution. In 2016 there was a non cash contribution from the FAA in the amount of \$31,943.

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

December 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Current Assets:		
Cash and investments	\$ 32,800,340	\$ 32,065,629
Receivables (net of allowances for uncollectibles):		
Accounts receivable	525,150	1,218,292
Accrued interest	169,144	102,561
Due from other governmental agencies	391,357	492,576
Advance payments - Vendors	43,544	85,307
Restricted assets:		
Cash and investments	1,056,787	1,056,787
	<u>34,986,322</u>	<u>35,021,152</u>
Total Current Assets		
Noncurrent Assets:		
Restricted assets:		
Cash and investments	10,655,008	10,923,466
Accrued interest	49,582	29,719
Other Assets:		
Investment in Tri-County Venture	629,159	904,459
Property and equipment:		
Land	1,613,616	1,613,616
Construction in progress	728,400	-
Buildings	6,115,104	6,115,104
Improvements other than buildings	22,837,677	22,392,526
Machinery and equipment	5,246,089	5,345,645
	<u>36,540,886</u>	<u>35,466,891</u>
Total Property and Equipment		
Less accumulated depreciation	<u>(29,395,493)</u>	<u>(28,932,312)</u>
Total Property and Equipment - Net	<u>7,145,393</u>	<u>6,534,579</u>
Total Noncurrent Assets	<u>18,479,142</u>	<u>18,392,223</u>
Total Assets	<u>53,465,464</u>	<u>53,413,375</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related for Pensions	<u>313,300</u>	<u>434,157</u>
Total Assets and Deferred outflows of resources	<u>\$ 53,778,764</u>	<u>\$ 53,847,532</u>

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

December 31, 2017 and 2016

<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>	<b>2017</b>	<b>2016</b>
Current Liabilities:		
Vouchers payable	\$ 407,272	\$ 629,789
Accrued compensation	31,583	30,141
Other accrued liabilities	93,810	13,969
Due to other governmental agencies	573,935	676,307
Compensated absences	77,319	80,919
Current maturities of long-term debt	17,061	15,916
Total Current Liabilities	<u>1,200,980</u>	<u>1,447,041</u>
Compensated absences	36,840	33,884
Landfill closure and long-term care	16,918,300	18,107,322
Long-term due to other governments	338,620	629,159
General obligation debt	20,951	38,012
Net pension liability	40,768	77,378
OPEB liability (asset)	53,837	(86,875)
Total Liabilities	<u>18,610,296</u>	<u>20,245,921</u>
Deferred Inflows Related to Pensions	<u>128,305</u>	<u>162,958</u>
Net Position:		
Net investment in capital assets	7,145,393	6,534,579
Restricted for Purchase orders	381,380	-
Unrestricted	27,513,390	26,904,074
Total Net Position	<u>35,040,163</u>	<u>33,438,653</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 53,778,764</u>	<u>\$ 53,847,532</u>



**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 10,575,515	\$ 11,429,588
Other governmental entities	1,012,210	771,633
Other county departments	170,690	163,522
Miscellaneous	91,292	23,497
	<hr/>	<hr/>
Total Operating Revenues	11,849,707	12,388,240
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	1,158,257	1,185,024
Materials, supplies and services	7,649,198	8,335,648
Heat, light and power	359,842	375,731
Depreciation	705,376	891,333
Landfill closure and long-term care	682,738	495,637
	<hr/>	<hr/>
Total Operating Expenses	10,555,411	11,283,373
	<hr/>	<hr/>
Operating income	1,294,296	1,104,867
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income	423,869	276,428
Interest expense	(764)	(960)
Grant revenue	18,500	52,030
Transfers	-	14,337
Insurance recovery	-	440,000
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	441,605	781,835
	<hr/>	<hr/>
Increase in Net Position	1,735,901	1,886,702
	<hr/>	<hr/>
Net Position - January 1	33,438,653	31,551,951
Cumulative effect of change in accounting principle	(134,391)	-
	<hr/>	<hr/>
Net Position - December 31	\$ 35,040,163	\$ 33,438,653
	<hr/>	<hr/>

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Cash flows from operating activities:		
Cash received from customers	\$ 12,473,378	\$ 11,589,760
Cash received from county	170,690	163,522
Cash payments for goods and services	(10,099,271)	(8,978,756)
Cash payments to employees	(967,153)	(1,087,715)
	<u>1,577,644</u>	<u>1,686,811</u>
Net cash provided by operating activities	<u>1,577,644</u>	<u>1,686,811</u>
Cash flows from noncapital financing activities		
Transfers in	-	14,337
Grants received	18,500	52,030
	<u>18,500</u>	<u>66,367</u>
Net cash provided by noncapital financing activities	<u>18,500</u>	<u>66,367</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,316,190)	(924,260)
Payment of debt	(15,916)	(14,885)
Interest paid on debt	(817)	(1,002)
Insurance recovery	-	440,000
	<u>(1,332,923)</u>	<u>(500,147)</u>
Net cash used for capital and related financing activities	<u>(1,332,923)</u>	<u>(500,147)</u>
Cash flows from investing activities:		
Purchases of investments	(6,046,873)	(6,330,090)
Sale of investments	5,229,843	10,571,817
Investment income	337,422	255,294
	<u>(479,608)</u>	<u>4,497,021</u>
Net cash provided by investing activities	<u>(479,608)</u>	<u>4,497,021</u>
Net increase (decrease) in cash and cash equivalents	(216,387)	5,750,052
Cash and cash equivalents - January 1	<u>33,092,698</u>	<u>27,342,646</u>
Cash and cash equivalents - December 31	<u>\$ 32,876,311</u>	<u>\$ 33,092,698</u>

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 1,294,296	\$ 1,104,867
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	705,376	891,333
Changes in assets and liabilities		
Receivables	693,142	(571,133)
Due from other governments	101,219	(63,825)
Investment in Tri-County Single Stream Recycling	275,300	267,681
Advance payments	41,763	39,997
Net pension asset	-	123,183
Deferred outflow pension	120,857	(306,088)
Vouchers payable	(222,517)	214,328
Due to other governments	(102,372)	(245,105)
Accrued compensation	644	33,371
Other liabilities	80,048	(1,297)
Net pension liability	(36,610)	77,378
Deferred inflow pension	(34,653)	162,958
Long-term due to other governments	(290,539)	(275,300)
Long-term care accrual	(1,189,022)	227,956
OPEB liability	140,712	6,507
Total adjustments	283,348	581,944
Net cash provided by operating activities	\$ 1,577,644	\$ 1,686,811
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 32,800,340	\$ 32,065,629
Restricted cash and investments	11,711,795	11,980,253
Less noncurrent investments	(11,635,824)	(10,953,184)
	\$ 32,876,311	\$ 33,092,698

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES**

In 2017 or 2016, 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, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 10,567,591	\$ 10,649,817
Accounts receivable (net of allowances for uncollectibles)	169,009	78,114
Due from other governmental agencies	758,870	1,047,392
Inventories	134,458	120,659
Advance payments - Vendors	221,344	232,364
Restricted assets:		
Cash and investments	110,835	374,439
Total Current Assets	<u>11,962,107</u>	<u>12,502,785</u>
Noncurrent Assets:		
Property and Equipment:		
Land	147,842	147,842
Construction in progress	-	17,561
Buildings	25,684,933	25,684,933
Improvements other than buildings	702,168	682,910
Machinery and equipment	1,767,335	1,195,518
Total Property and Equipment	<u>28,302,278</u>	<u>27,728,764</u>
Less accumulated depreciation	<u>(6,661,166)</u>	<u>(6,036,114)</u>
Total Property and Equipment - Net	<u>21,641,112</u>	<u>21,692,650</u>
Total noncurrent assets	<u>21,641,112</u>	<u>21,692,650</u>
Total Assets	<u>33,603,219</u>	<u>34,195,435</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related to Pensions	3,819,292	5,412,017
Deferred Outflow Related to OPEB	186,365	-
Total Deferred Outflows of Resources	<u>4,005,657</u>	<u>5,412,017</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 37,608,876</u>	<u>\$ 39,607,452</u>

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

December 31, 2017 and 2016

	2017	2016
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 348,823	\$ 275,435
Accrued compensation	458,672	444,845
Other accrued liabilities	4,431	5,457
Due to other governmental agencies	1,734	827
Compensated absences	870,592	901,282
Current maturities of long-term debt	313,806	300,131
	<hr/>	<hr/>
Total Current Liabilities	1,998,058	1,927,977
Compensated absences	172,673	213,407
General obligation debt	558,704	872,510
Net pension liability	500,843	967,416
OPEB liability	1,153,103	392,810
	<hr/>	<hr/>
Total Liabilities	4,383,381	4,374,120
Deferred Inflows Related to Pensions	<hr/>	<hr/>
	1,576,253	2,037,383
Net Position:		
Net investment in capital assets	21,109,732	21,003,962
Restricted for purchase orders	-	400
Unrestricted	10,539,510	12,191,587
	<hr/>	<hr/>
Total Net Position	31,649,242	33,195,949
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 37,608,876	\$ 39,607,452
	<hr/>	<hr/>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 7,528,020	\$ 7,068,980
Other governmental entities	5,455,504	5,579,484
Miscellaneous	16,163	11,773
	<hr/>	<hr/>
Total Operating Revenues	12,999,687	12,660,237
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	13,645,721	13,858,646
Materials, supplies and services	3,082,797	3,138,804
Heat, light and power	351,085	348,774
Depreciation	625,052	609,056
	<hr/>	<hr/>
Total Operating Expenses	17,704,655	17,955,280
	<hr/>	<hr/>
Operating Loss	(4,704,968)	(5,295,043)
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Interest expense	(18,522)	(37,671)
Premium on bond	-	22,312
Grant revenue	1,752,043	1,712,900
Issuance costs of long term debt	-	(28,919)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	1,733,521	1,668,622
	<hr/>	<hr/>
Loss Before Transfers	(2,971,447)	(3,626,421)
	<hr/>	<hr/>
Transfers in	2,097,096	4,585,502
	<hr/>	<hr/>
Increase in Net Position	(874,351)	959,081
	<hr/>	<hr/>
Net Position - January 1	33,195,949	32,236,868
Cummulative effect of change in Accounting Principle	(672,356)	-
	<hr/>	<hr/>
Net Position - December 31	\$ 31,649,242	\$ 33,195,949
	<hr/>	<hr/>

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Cash flows from operating activities:		
Cash received from customers	\$ 13,197,314	\$ 12,429,338
Cash payments for goods and services	(3,362,366)	(3,446,543)
Cash payments to employees	(13,136,724)	(13,196,408)
Net cash used for operating activities	<u>(3,301,776)</u>	<u>(4,213,613)</u>
Cash flows from noncapital financing activities:		
Transfers in	2,097,096	4,585,502
Grants received	1,752,043	1,712,900
Net cash provided by noncapital financing activities	<u>3,849,139</u>	<u>6,298,402</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(573,515)	(125,980)
Payment of debt	(300,130)	(2,376,517)
Interest paid on debt	(19,548)	(54,591)
Cash paid for debt issuance	-	(28,919)
Net cash used for capital and related financing activities	<u>(893,193)</u>	<u>(2,586,007)</u>
Net decrease in cash and cash equivalents	(345,830)	(501,218)
Cash and cash equivalents - January 1	<u>11,024,256</u>	<u>11,525,474</u>
Cash and cash equivalents - December 31	<u>\$ 10,678,426</u>	<u>\$ 11,024,256</u>

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (4,704,968)	\$ (5,295,043)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	625,052	609,056
Changes in assets and liabilities		
Receivables	(90,895)	(32,197)
Due from other governments	288,522	(198,702)
Inventories	(13,799)	(1,777)
Advance payments	11,020	2,474
Net Pension Asset	-	1,505,695
Deferred outflow pension	1,592,725	(3,829,872)
Deferred outflow OPEB	(186,365)	-
Vouchers payable	73,388	40,079
Due to other governments	907	259
Net Pension liability	(466,573)	967,416
Net OPEB liability	87,937	-
Deferred inflow pension	(461,130)	2,037,383
Other liabilities	(57,597)	(18,384)
	1,403,192	1,081,430
Total adjustments		
Net cash used for operating activities	\$ (3,301,776)	\$ (4,213,613)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 10,567,591	\$ 10,649,817
Restricted cash and investments	110,835	374,439
	\$ 10,678,426	\$ 11,024,256

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

In 2017 and 2016, there were no non cash transactions.



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

December 31, 2017 and 2016

<u>ASSETS</u>	<b>2017</b>	<b>2016</b>
Current Assets:		
Cash and investments	\$ 575,248	\$ 1,191,994
Receivable (net of allowances for uncollectibles):		
Accounts receivable	41,505	2,137
Interest receivable	3,358	1,179
Due from other governmental agencies	1,505,921	1,200,891
Inventories	789,736	762,374
Advance payments - Vendors	99	431
Restricted assets		
Cash and investments	118,124	924,200
<b>Total Current Assets</b>	<b>3,033,991</b>	<b>4,083,206</b>
Noncurrent Assets:		
Property and Equipment:		
Land	738,916	738,916
Construction in progress	816,876	10,800
Buildings	6,497,099	6,474,561
Improvements other than buildings	164,108	164,108
Machinery and equipment	15,685,523	14,909,962
<b>Total Property and Equipment</b>	<b>23,902,522</b>	<b>22,298,347</b>
Less accumulated depreciation	(14,276,634)	(13,515,580)
<b>Total Property and Equipment - Net</b>	<b>9,625,888</b>	<b>8,782,767</b>
<b>Total Noncurrent Assets</b>	<b>9,625,888</b>	<b>8,782,767</b>
<b>Total Assets</b>	<b>12,659,879</b>	<b>12,865,973</b>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflows Related to Pensions	1,476,055	2,050,303
Deferred Outflows Related to OPEB	76,594	-
<b>Total Deferred Outflows of Resources</b>	<b>1,552,649</b>	<b>2,050,303</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 14,212,528</b>	<b>\$ 14,916,276</b>

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

December 31, 2017 and 2016

	2017	2016
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 203,827	\$ 159,653
Accrued compensation	139,808	150,946
Other accrued liabilities	3,231	1,620
Due to other governmental agencies	24,441	27,383
Unearned revenue	1,724	34,423
Compensated absences	256,024	312,649
Current maturities of long-term debt	112,849	690,912
	<hr/>	<hr/>
Total Current Liabilities	741,904	1,377,586
Compensated absences	163,086	182,541
General obligation debt	445,578	558,427
Net pension liability	191,399	365,645
OPEB liability	445,631	68,456
	<hr/>	<hr/>
Total Liabilities	1,987,598	2,552,655
Deferred Inflows Related to Pensions	602,370	770,051
Net Position:		
Net Investment in capital assets	9,295,434	8,613,527
Restricted for Purchase orders	18,000	67,769
Unrestricted	2,309,126	2,912,274
	<hr/>	<hr/>
Total Net Position	11,622,560	11,593,570
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 14,212,528</u>	<u>\$ 14,916,276</u>

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND**  
**CHANGES IN NET POSITION -**  
**HIGHWAY DEPARTMENT FUND**

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 22,284	\$ 17,585
Other governmental entities	7,029,791	7,731,616
Other county departments	6,472,783	5,213,943
Miscellaneous	152,653	50,088
	<hr/>	<hr/>
Total Operating Revenues	13,677,511	13,013,232
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	5,847,317	5,520,682
Materials, supplies and services	6,150,383	6,230,107
Heat, light and power	184,764	167,276
Depreciation	1,123,693	1,067,655
	<hr/>	<hr/>
Total Operating Expenses	13,306,157	12,985,720
	<hr/>	<hr/>
Operating income	371,354	27,512
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income (loss)	11,751	2,616
Interest expense	(17,431)	(6,604)
Transfer In	-	58,616
Gain (loss) on sale of capital assets	4,599	(31,562)
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	(1,081)	23,066
	<hr/>	<hr/>
Increase in Net Position	370,273	50,578
Net Position - January 1	11,593,570	11,542,992
Cumulative effect of change in Accounting Principle	(341,283)	-
	<hr/>	<hr/>
Net Position - December 31	<u>\$ 11,622,560</u>	<u>\$ 11,593,570</u>

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

For the years ended December 31, 2017 and 2016

	2017	2016
Cash flows from operating activities:		
Cash received from customers	\$ 6,827,631	\$ 7,889,769
Cash received from county	6,472,783	5,213,943
Cash payments for goods and services	(6,320,945)	(6,333,417)
Cash payments to employees	(5,742,916)	(5,533,376)
	<u>1,236,553</u>	<u>1,236,919</u>
Net cash provided by operating activities		
Cash flows from noncapital financing activities		
Transfers in	-	58,616
	<u>-</u>	<u>58,616</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(2,007,795)	(1,063,088)
Payment of debt	(690,912)	(72,487)
Interest paid on debt	(15,820)	(6,877)
Proceeds from sale of capital assets	45,580	29,663
Proceeds from issuance of debt	-	935,000
	<u>(2,668,947)</u>	<u>(177,789)</u>
Net cash used for capital and related financing activities		
Cash flows from investing activities:		
Investment income	9,572	2,841
	<u>9,572</u>	<u>2,841</u>
Net cash provided by investing activities		
Net increase (decrease) in cash and cash equivalents	(1,422,822)	1,120,587
Cash and cash equivalents - January 1	<u>2,116,194</u>	<u>995,607</u>
Cash and cash equivalents - December 31	<u>\$ 693,372</u>	<u>\$ 2,116,194</u>

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

For the years ended December 31, 2017 and 2016

	2017	2016
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 371,354	\$ 27,512
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,123,693	1,117,751
Changes in assets and liabilities		
Receivables	(39,368)	147,217
Due from other governments	(305,030)	(91,160)
Inventories	(27,362)	95,569
Advance payments	332	141
Net pension asset	-	585,871
Deferred outflow pension	574,248	(1,450,755)
Deferred outflow OPEB	(76,594)	-
Vouchers payable	44,174	(30,189)
Due to other governments	(2,942)	(1,555)
Unearned revenue	(32,699)	34,423
Net pension liability	(174,246)	365,645
Net OPEB liability	35,892	-
Deferred inflow pension	(167,681)	770,051
Other liabilities	(87,218)	(283,506)
	865,199	1,259,503
Net cash provided by operating activities	\$ 1,236,553	\$ 1,287,015
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 575,248	\$ 1,191,994
Restricted cash and investments	118,124	924,200
	\$ 693,372	\$ 995,607

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

In 2017 the County had no non cash transactions. In 2016 the County had no non cash transactions.

## INTERNAL SERVICE FUNDS

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

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

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2017

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

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2017	December 31, 2016
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 141,384	\$ 10,238,209	\$ 10,379,593	\$ 8,901,013
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	-	-	48,125
Accrued interest	622	53,847	54,469	23,889
Due from other governmental agencies	470	-	470	463
Inventories	17,686	-	17,686	21,827
Advance payments - Vendors	-	534,983	534,983	478,628
Total Current Assets	<u>160,162</u>	<u>10,827,039</u>	<u>10,987,201</u>	<u>9,473,945</u>
Noncurrent Assets:				
Insurance deposit	-	215,517	215,517	224,895
Total Noncurrent Assets	<u>-</u>	<u>215,517</u>	<u>215,517</u>	<u>224,895</u>
Total Assets	<u>\$ 160,162</u>	<u>\$ 11,042,556</u>	<u>\$ 11,202,718</u>	<u>\$ 9,698,840</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2017

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

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2017	December 31, 2016
<u>LIABILITIES AND NET POSITION</u>				
Current Liabilities				
Vouchers payable	\$ 24,624	\$ 73,570	\$ 98,194	\$ 267,900
Accrued compensation	2,246	-	2,246	2,232
Claims payable	-	2,941,436	2,941,436	1,901,659
Other liabilities	-	-	-	2
Unearned revenues	-	1,450,017	1,450,017	1,328,543
Compensated absences	5,204	-	5,204	4,532
<b>Total Current Liabilities</b>	<b>32,074</b>	<b>4,465,023</b>	<b>4,497,097</b>	<b>3,504,868</b>
Compensated absences	14,806	-	14,806	14,806
OPEB liability	11,136	-	11,136	17,766
<b>Total Liabilities</b>	<b>58,016</b>	<b>4,465,023</b>	<b>4,523,039</b>	<b>3,537,440</b>
Net Position:				
Restricted for Purchase orders	-	19,372	19,372	-
Unrestricted (deficit)	102,146	6,558,161	6,660,307	6,161,400
<b>Total Net Position</b>	<b>102,146</b>	<b>6,577,533</b>	<b>6,679,679</b>	<b>6,161,400</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 160,162</b>	<b>\$ 11,042,556</b>	<b>\$ 11,202,718</b>	<b>\$ 9,698,840</b>



**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2017	December 31, 2016
Operating Revenues:				
Charges for services provided to:				
Public	\$ 1,691	\$ 2,730,372	\$ 2,732,063	\$ 396,434
Other governmental entities	3,068	-	3,068	3,504
Other county departments	457,865	15,654,202	16,112,067	2,614,038
<b>Total Operating Revenues</b>	<b>462,624</b>	<b>18,384,574</b>	<b>18,847,198</b>	<b>3,013,976</b>
Operating Expenses:				
Salaries, wages and benefits	52,734	62,654	115,388	114,596
Materials, supplies and services	370,002	17,966,699	18,336,701	3,057,442
<b>Total Operating Expenses</b>	<b>422,736</b>	<b>18,029,353</b>	<b>18,452,089</b>	<b>3,172,038</b>
<b>Operating Income (Loss)</b>	<b>39,888</b>	<b>355,221</b>	<b>395,109</b>	<b>(158,062)</b>
Non-Operating Revenues:				
Investment income	1,123	114,991	116,114	34,592
<b>Total Non-Operating Revenues</b>	<b>1,123</b>	<b>114,991</b>	<b>116,114</b>	<b>34,592</b>
<b>Income (Loss) Before Transfers</b>	<b>41,011</b>	<b>470,212</b>	<b>511,223</b>	<b>(123,470)</b>
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(822,953)</b>
<b>Increase (Decrease) in Net Position</b>	<b>41,011</b>	<b>470,212</b>	<b>511,223</b>	<b>(946,423)</b>
<b>Total Net Position - January 1</b>	<b>54,079</b>	<b>6,107,321</b>	<b>6,161,400</b>	<b>7,107,823</b>
Cummulative effect of change in accounting principle	7,056	-	7,056	-
<b>Total Net Position - December 31</b>	<b>\$ 102,146</b>	<b>\$ 6,577,533</b>	<b>\$ 6,679,679</b>	<b>\$ 6,161,400</b>

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2017	December 31, 2016
Cash flows from operating activities:				
Cash received from customers	\$ 4,752	\$ 2,730,372	\$ 2,735,124	\$ 401,004
Cash received from county	457,865	15,823,801	16,281,666	3,973,876
Cash payments for goods and services	(358,079)	(17,151,389)	(17,509,468)	(2,746,633)
Cash payments to employees	(51,622)	(62,654)	(114,276)	(111,559)
	<hr/>			
Net cash provided by operating activities	52,916	1,340,130	1,393,046	1,516,688
	<hr/>			
Cash flows from noncapital financing activities:				
Transfers	-	-	-	(822,953)
	<hr/>			
Cash flows from investing activities:				
Investment income	679	84,855	85,534	28,595
	<hr/>			
Net increase in cash and cash equivalents	53,595	1,424,985	1,478,580	722,330
	<hr/>			
Cash and cash equivalents - January 1	87,789	8,813,224	8,901,013	8,178,683
	<hr/>			
Cash and cash equivalents - December 31	\$ 141,384	\$ 10,238,209	\$ 10,379,593	\$ 8,901,013
	<hr/>			

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2017	December 31, 2016
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ 39,888	\$ 355,221	\$ 395,109	\$ (158,062)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Changes in assets and liabilities				
Receivables	(7)	48,125	48,118	32,361
Inventories	4,141	-	4,141	2,585
Advance payments	9,276	(56,253)	(46,977)	47,796
Vouchers payable	(1,494)	(168,214)	(169,708)	201,974
OPEB liability	426	-	426	753
Other liabilities	686	1,161,251	1,161,937	1,389,281
Total adjustments	13,028	984,909	997,937	1,674,750
Net cash provided by operating activities	\$ 52,916	\$ 1,340,130	\$ 1,393,046	\$ 1,516,688

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

In 2017 and 2016, there were no noncash transactions.

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2017 and 2016

<u>ASSETS</u>	<u>2017</u>	<u>2016</u>
Current Assets:		
Cash and investments	\$ 141,384	\$ 87,789
Receivables (net of allowances for uncollectibles):		
Accrued interest	622	178
Due from other governmental agencies	470	463
Inventories	17,686	21,827
Advance payments - Vendors	-	9,276
	<hr/>	<hr/>
Total Assets	<u>\$ 160,162</u>	<u>\$ 119,533</u>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 24,624	\$ 26,116
Other liabilities	-	2
Accrued compensation	2,246	2,232
Compensated absences	5,204	4,532
	<hr/>	<hr/>
Total Current Liabilities	<u>32,074</u>	<u>32,882</u>
Compensated absences	14,806	14,806
OPEB liability	11,136	17,766
	<hr/>	<hr/>
Total Liabilities	<u>58,016</u>	<u>65,454</u>
Net Position:		
Unrestricted	102,146	54,079
	<hr/>	<hr/>
Total Net Position	<u>102,146</u>	<u>54,079</u>
Total Liabilities and Net Position	<u>\$ 160,162</u>	<u>\$ 119,533</u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 1,691	\$ 2,032
Other governmental entities	3,068	3,504
Other county departments	457,865	469,171
	<hr/>	<hr/>
Total Operating Revenues	462,624	474,707
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	52,734	53,887
Materials, supplies and services	370,002	370,362
	<hr/>	<hr/>
Total Operating Expenses	422,736	424,249
	<hr/>	<hr/>
Operating income	39,888	50,458
	<hr/>	<hr/>
Non-Operating Revenues (expenses) :		
Investment income	1,123	221
	<hr/>	<hr/>
Total Non-Operating Revenues (expenses)	1,123	221
	<hr/>	<hr/>
Income Before Transfers	41,011	50,679
	<hr/>	<hr/>
Transfers	-	420
	<hr/>	<hr/>
Increase in Net Position	41,011	51,099
	<hr/>	<hr/>
Net Position - January 1	54,079	2,980
Cumulative effect of change in accounting principle	7,056	-
	<hr/>	<hr/>
Net Position - December 31	\$ 102,146	\$ 54,079
	<hr/>	<hr/>

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Cash flows from operating activities:		
Cash received from customers	\$ 4,752	\$ 6,602
Cash received from county	457,865	469,171
Cash payments for goods and services	(358,079)	(382,236)
Cash payments to employees	(51,622)	(50,850)
	52,916	42,687
Net cash provided by operating activities		
Cash flows from noncapital financing activities		
Transfers	-	420
	-	420
Cash flows from investing activities:		
Investment income	679	43
	679	43
Net increase in cash and cash equivalents	53,595	43,150
Cash and cash equivalents - January 1	87,789	44,639
Cash and cash equivalents - December 31	\$ 141,384	\$ 87,789
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 39,888	\$ 50,458
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities		
Receivables	(7)	1,066
Inventories	4,141	2,585
Advance payments	9,276	-
Vouchers payable	(1,494)	(14,459)
OPEB liability	426	753
Other liabilities	686	2,284
Total adjustments	13,028	(7,771)
Net cash provided by operating activities	\$ 52,916	\$ 42,687

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2017 and 2016, there were no noncash transactions.

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

December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 10,238,209	\$ 8,813,224
Receivables (net of allowances for uncollectibles):		
Accounts receivable	-	48,125
Accrued interest	53,847	23,711
Advance payments - Vendors	534,983	469,352
	<u>10,827,039</u>	<u>9,354,412</u>
Total Current Assets		
Noncurrent Assets:		
Insurance deposit	215,517	224,895
	<u>215,517</u>	<u>224,895</u>
Total Noncurrent Assets		
	<u>\$ 11,042,556</u>	<u>\$ 9,579,307</u>
Total Assets		
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 73,570	\$ 241,784
Claims payable	2,941,436	1,901,659
Unearned revenues	1,450,017	1,328,543
	<u>4,465,023</u>	<u>3,471,986</u>
Total Liabilities		
Net Position:		
Restricted for Purchase orders	19,372	-
Unrestricted	6,558,161	6,107,321
	<u>6,577,533</u>	<u>6,107,321</u>
Total Net Position		
	<u>\$ 11,042,556</u>	<u>\$ 9,579,307</u>
Total Liabilities and Net Position		

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,730,372	\$ 394,402
Other county departments	15,654,202	2,144,867
	<hr/>	<hr/>
Total Operating Revenues	18,384,574	2,539,269
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	62,654	60,709
Materials, supplies and services	17,966,699	2,687,080
	<hr/>	<hr/>
Total Operating Expenses	18,029,353	2,747,789
	<hr/>	<hr/>
Operating Income (Loss)	355,221	(208,520)
	<hr/>	<hr/>
Non-Operating Revenues:		
Investment income	114,991	34,371
	<hr/>	<hr/>
Income (Loss) Before Transfers	470,212	(174,149)
	<hr/>	<hr/>
Transfers out	-	(823,373)
	<hr/>	<hr/>
Increase (Decrease) in Net Position	470,212	(997,522)
	<hr/>	<hr/>
Net Position - January 1	6,107,321	7,104,843
	<hr/>	<hr/>
Net Position - December 31	\$ 6,577,533	\$ 6,107,321
	<hr/>	<hr/>



**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	<b>2017</b>	<b>2016</b>
Cash flows from operating activities:		
Cash received from customers	\$ 2,730,372	\$ 394,402
Cash received from county	15,823,801	3,504,705
Cash payments for goods and services	(17,151,389)	(2,364,397)
Cash payments to employees	<u>(62,654)</u>	<u>(60,709)</u>
Net cash provided by operating activities	<u>1,340,130</u>	<u>1,474,001</u>
Cash flows from noncapital financing activities:		
Transfers out	<u>-</u>	<u>(823,373)</u>
Cash flows from investing activities:		
Investment income	<u>84,855</u>	<u>28,552</u>
Net increase in cash and cash equivalents	1,424,985	679,180
Cash and cash equivalents - January 1	<u>8,813,224</u>	<u>8,134,044</u>
Cash and cash equivalents - December 31	<u><u>\$ 10,238,209</u></u>	<u><u>\$ 8,813,224</u></u>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the years ended December 31, 2017 and 2016

	2017	2016
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 355,221	\$ (208,520)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Changes in assets and liabilities:		
Receivables	48,125	31,295
Advance payments	(56,253)	47,796
Vouchers payable	(168,214)	216,433
Other liabilities	1,161,251	1,386,997
	984,909	1,682,521
Total adjustments		
Net cash provided by operating activities	\$ 1,340,130	\$ 1,474,001

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2017 and 2016, 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, 2017  
(With summarized financial information as of December 31, 2016)

	Litigant's Deposit Funds	Patient's Funds	Other Trust Funds	Meg Unit	Post Retirement Health	Totals	
						December 31, 2017	December 31, 2016
<b>ASSETS</b>							
Cash and investments	\$ 1,247,067	\$ 34,556	\$ 214,757	\$ 201,519	\$ 110,693	\$ 1,808,592	\$ 1,769,919
Accounts receivable	-	(559)	-	1,225	-	666	(1,955)
Accrued grants and aid	-	-	-	54,172	-	54,172	20,807
Prepaid items	-	-	-	3,333	-	3,333	3,333
Equipment	-	-	-	216,245	-	216,245	213,245
<b>Total Assets</b>	<b>\$ 1,247,067</b>	<b>\$ 33,997</b>	<b>\$ 214,757</b>	<b>\$ 476,494</b>	<b>\$ 110,693</b>	<b>\$ 2,083,008</b>	<b>\$ 2,005,349</b>
<b>LIABILITIES</b>							
Liabilities:							
Other accrued liabilities	\$ 1,247,067	\$ 33,997	\$ 214,757	\$ 476,494	\$ 110,693	\$ 2,083,008	\$ 2,005,349
<b>Total Liabilities</b>	<b>\$ 1,247,067</b>	<b>\$ 33,997</b>	<b>\$ 214,757</b>	<b>\$ 476,494</b>	<b>\$ 110,693</b>	<b>\$ 2,083,008</b>	<b>\$ 2,005,349</b>

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	<b>Balance December 31, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2017</b>
<b><u>LITIGANT'S DEPOSIT FUNDS</u></b>				
Assets:				
Cash and investments	\$ 1,062,185	\$ 11,672,382	\$ 11,487,500	\$ 1,247,067
Total Assets	<u>\$ 1,062,185</u>	<u>\$ 11,672,382</u>	<u>\$ 11,487,500</u>	<u>\$ 1,247,067</u>
Liabilities:				
Other accrued liabilities	\$ 1,062,185	\$ 11,672,382	\$ 11,487,500	\$ 1,247,067
Total Liabilities	<u>\$ 1,062,185</u>	<u>\$ 11,672,382</u>	<u>\$ 11,487,500</u>	<u>\$ 1,247,067</u>
<b><u>PATIENT'S FUNDS</u></b>				
Assets:				
Cash and investments	\$ 56,213	\$ 9,648,077	\$ 9,669,734	\$ 34,556
Accounts receivable	\$ (2,971)	16,097	13,685	(559)
Total Assets	<u>\$ 53,242</u>	<u>\$ 9,664,174</u>	<u>\$ 9,683,419</u>	<u>\$ 33,997</u>
Liabilities:				
Other accrued liabilities	\$ 53,242	\$ 9,664,174	\$ 9,683,419	\$ 33,997
Total Liabilities	<u>\$ 53,242</u>	<u>\$ 9,664,174</u>	<u>\$ 9,683,419</u>	<u>\$ 33,997</u>
<b><u>OTHER TRUST FUNDS</u></b>				
Assets:				
Cash and investments	\$ 216,840	\$ 22,727	\$ 24,810	\$ 214,757
Total Assets	<u>\$ 216,840</u>	<u>\$ 22,727</u>	<u>\$ 24,810</u>	<u>\$ 214,757</u>
Liabilities:				
Other accrued liabilities	\$ 216,840	\$ 22,727	\$ 24,810	\$ 214,757
Total Liabilities	<u>\$ 216,840</u>	<u>\$ 22,727</u>	<u>\$ 24,810</u>	<u>\$ 214,757</u>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017  
(With summarized financial information for the year ended December 31, 2016)

	<b>Balance December 31, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2017</b>
<b><u>MEG UNIT</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 318,410	\$ 525,634	\$ 642,525	\$ 201,519
Accounts receivable	1,016	1,225	1,016	1,225
Accrued grants and aid	20,807	167,706	134,341	54,172
Prepaid items	3,333	-	-	3,333
Equipment	213,245	3,000	-	216,245
<b>Total Assets</b>	<b>\$ 556,811</b>	<b>\$ 697,565</b>	<b>\$ 777,882</b>	<b>\$ 476,494</b>
<b>Liabilities:</b>				
Other accrued liabilities	\$ 556,811	\$ 697,565	\$ 777,882	\$ 476,494
<b>Total Liabilities</b>	<b>\$ 556,811</b>	<b>\$ 697,565</b>	<b>\$ 777,882</b>	<b>\$ 476,494</b>
<b><u>POST RETIREMENT HEALTH</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 116,271	\$ 141,573	\$ 147,151	\$ 110,693
<b>Total Assets</b>	<b>\$ 116,271</b>	<b>\$ 141,573</b>	<b>\$ 147,151</b>	<b>\$ 110,693</b>
<b>Liabilities:</b>				
Other accrued liabilities	\$ 116,271	\$ 141,573	\$ 147,151	\$ 110,693
<b>Total Liabilities</b>	<b>\$ 116,271</b>	<b>\$ 141,573</b>	<b>\$ 147,151</b>	<b>\$ 110,693</b>
<b><u>TOTALS - ALL AGENCY FUNDS</u></b>				
<b>Assets:</b>				
Cash and investments	\$ 1,769,919	\$ 22,010,393	\$ 21,971,720	\$ 1,808,592
Accounts receivable	(1,955)	17,322	14,701	666
Accrued grants and aid	20,807	167,706	134,341	54,172
Due from other governments	3,333	-	-	3,333
Equipment	213,245	3,000	-	216,245
<b>Total Assets</b>	<b>\$ 2,005,349</b>	<b>\$ 22,198,421</b>	<b>\$ 22,120,762</b>	<b>\$ 2,083,008</b>
<b>Liabilities:</b>				
Other accrued liabilities	\$ 2,005,349	\$ 22,198,421	\$ 22,120,762	\$ 2,083,008
<b>Total Liabilities</b>	<b>\$ 2,005,349</b>	<b>\$ 22,198,421</b>	<b>\$ 22,120,762</b>	<b>\$ 2,083,008</b>

(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, 2017 and 2016

	2017	2016
<u>General Capital Assets:</u>		
Land	\$ 3,561,287	\$ 3,415,318
Buildings	77,123,940	77,123,940
Improvements other than buildings	15,982,701	15,438,290
Machinery and equipment	35,329,218	33,713,399
Infrastructure	104,650,175	104,372,429
Construction in progress	10,250,094	3,597,690
	246,897,415	237,661,066
Less accumulated depreciation	(70,903,087)	(65,859,095)
Total General Capital Assets - Net	\$ 175,994,328	\$ 171,801,971
<u>Investment in General Capital Assets From:</u>		
General revenues	\$ 175,876,349	\$ 171,683,992
Special revenues	117,979	117,979
	175,994,328	171,801,971
Assets	\$ 175,994,328	\$ 171,801,971



**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2017

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
<b>General Government:</b>							
County Board	\$ -	\$ -	\$ -	\$ 110,720	\$ -	\$ 36,123	\$ 74,597
County Clerk	-	-	-	151,124	-	66,953	84,171
Information Systems	-	-	74,371	5,529,430	-	3,623,257	1,980,544
Facilities Management	2,708,419	52,182,029	3,408,589	1,910,755	-	20,924,216	39,285,576
<b>Total General Government</b>	<b>2,708,419</b>	<b>52,182,029</b>	<b>3,482,960</b>	<b>7,702,029</b>	<b>-</b>	<b>24,650,549</b>	<b>41,424,888</b>
<b>Public Safety:</b>							
District Attorney	-	-	-	51,653	-	42,347	9,306
Emergency Management	-	-	-	1,074,636	-	906,099	168,537
Sheriff / Jail	-	11,584	931,408	20,413,101	-	10,471,388	10,884,705
Courts	-	-	-	241,097	-	174,517	66,580
<b>Total Public Safety</b>	<b>-</b>	<b>11,584</b>	<b>931,408</b>	<b>21,780,487</b>	<b>-</b>	<b>11,594,351</b>	<b>11,129,128</b>
<b>Health and Human Services:</b>							
Child Support	-	-	-	69,508	-	60,431	9,077
Public Health	-	-	9,331	82,905	-	36,760	55,476
Human Services	-	-	32,749	383,866	-	262,517	154,098
<b>Total Health and Human Services</b>	<b>-</b>	<b>-</b>	<b>42,080</b>	<b>536,279</b>	<b>-</b>	<b>359,708</b>	<b>218,651</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

December 31, 2017

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
<b>Culture, Education and Recreation:</b>							
U.W. - Fox Valley	196,210	18,460,243	1,456,663	338,626	-	9,226,415	11,225,327
University Extension	-	144,054	-	124,725	-	85,488	183,291
Parks	586,641	6,106,464	10,069,590	2,134,251	-	10,761,860	8,135,086
Ice Arena	70,017	219,566	-	45,750	-	230,868	104,465
<b>Total Culture, Education and Recreation</b>	<b>852,868</b>	<b>24,930,327</b>	<b>11,526,253</b>	<b>2,643,352</b>	<b>-</b>	<b>20,304,631</b>	<b>19,648,169</b>
<b>Conservation and Development:</b>							
Register of Deeds	-	-	-	66,908	-	21,744	45,164
Land & Water Conservation	-	-	-	168,074	-	120,002	48,072
Planning / Zoning	-	-	-	2,432,089	-	2,407,966	24,123
<b>Total Conservation and Development:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,667,071</b>	<b>-</b>	<b>2,549,712</b>	<b>117,359</b>
<b>Infrastructure</b>							
Highway Systems	-	-	-	-	104,650,175	11,444,136	93,206,039
<b>Allocated to Functions</b>	<b>\$ 3,561,287</b>	<b>\$ 77,123,940</b>	<b>\$ 15,982,701</b>	<b>\$ 35,329,218</b>	<b>\$ 104,650,175</b>	<b>\$ 70,903,087</b>	<b>\$ 165,744,234</b>
<b>Construction in Progress</b>							<b>10,250,094</b>
<b>Total General Capital Assets - Net</b>							<b>\$ 175,994,328</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, 2017

	<b>General Capital Assets December 31, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2017</b>
<b>General Government:</b>				
County Board	\$ 76,468	\$ 34,252	\$ -	\$ 110,720
County Clerk	151,124	-	-	151,124
Information Systems	5,441,216	162,585	-	5,603,801
Facilities Management	59,318,391	891,401	-	60,209,792
<b>Total General Government</b>	<b>64,987,199</b>	<b>1,088,238</b>	<b>-</b>	<b>66,075,437</b>
<b>Public Safety:</b>				
District Attorney	51,653	-	-	51,653
Emergency Management	1,074,636	-	-	1,074,636
Sheriff / Jail	20,250,328	1,498,536	392,771	21,356,093
Courts	241,097	-	-	241,097
<b>Total Public Safety</b>	<b>21,617,714</b>	<b>1,498,536</b>	<b>392,771</b>	<b>22,723,479</b>
<b>Health and Human Services:</b>				
Child Support	69,508	-	-	69,508
Public Health	72,225	20,011	-	92,236
Human Services	395,070	21,545	-	416,615
<b>Total Health and Human Services</b>	<b>536,803</b>	<b>41,556</b>	<b>-</b>	<b>578,359</b>

Continued

**WINNEBAGO COUNTY, WISCONSIN**

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

For the year ended December 31, 2017

	<b>General Capital Assets December 31, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Capital Assets December 31, 2017</b>
<b>Culture, Education and Recreation:</b>				
U.W. - Fox Valley	20,429,251	22,491	-	20,451,742
University Extension	268,779	-	-	268,779
Parks	18,879,146	17,800	-	18,896,946
Ice Arena	335,333	-	-	335,333
<b>Total Culture, Education and Recreation</b>	<b>39,912,509</b>	<b>40,291</b>	<b>-</b>	<b>39,952,800</b>
<b>Conservation and Development:</b>				
Register of Deeds	46,952	19,956	-	66,908
Land and Water Conservation	168,074	-	-	168,074
Planning / Zoning	2,421,696	25,393	15,000	2,432,089
<b>Total Conservation and Development</b>	<b>2,636,722</b>	<b>45,349</b>	<b>15,000</b>	<b>2,667,071</b>
<b>Total General Capital Assets Allocated to Functions</b>	<b>129,690,947</b>	<b>2,713,970</b>	<b>407,771</b>	<b>131,997,146</b>
<b>Infrastructure</b>	<b>104,372,429</b>	<b>277,746</b>	<b>-</b>	<b>104,650,175</b>
<b>Construction in Progress</b>	<b>3,597,690</b>	<b>8,235,989</b>	<b>1,583,585</b>	<b>10,250,094</b>
<b>Total General Capital Assets</b>	<b>237,661,066</b>	<b>11,227,705</b>	<b>1,991,356</b>	<b>246,897,415</b>
<b>Accumulated Depreciation</b>	<b>(65,859,095)</b>	<b>403,829</b>	<b>5,447,821</b>	<b>(70,903,087)</b>
<b>Total General Capital Assets - Net</b>	<b>\$ 171,801,971</b>	<b>\$ 11,631,534</b>	<b>\$ 7,439,177</b>	<b>\$ 175,994,328</b>