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, 2019 and 2018

	2019	2018
ASSETS		
Cash and investments	$ 42,218,813	$ 39,894,387
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,543,534	5,519,014
Property taxes levied for ensuing year's budget	69,224,589	68,169,992
Accounts receivable	85,227	110,658
Accrued interest	538,599	366,929
Due from other governmental agencies	1,683,694	1,365,528
Inventories	373	75
Advance payments - Vendors	557,528	459,891
Total Current Assets	119,852,357	115,886,474
Loans receivable	135,547	135,547
Total Assets	$ 119,987,904	$ 116,022,021
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 774,233	$ 637,419
Accrued compensation	1,937,212	1,926,879
Due to other governmental agencies	601,249	568,995
Total Liabilities	3,312,694	3,133,293
Deferred Inflows of Resources:		
Property taxes	70,331,927	69,348,624
Other unearned revenue	795,058	485,190
Total Deferred Inflows of Resources	71,126,985	69,833,814

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2019 and 2018

	2019	2018
Fund Balance:		
Nonspendable:		
Delinquent property taxes	3,618,561	3,708,450
Inventories	373	75
Advance payments	557,528	459,891
Restricted for:		
Economic Development	135,547	135,547
Public Safety	212,594	222,948
Scholarship Program	41,318	38,342
Committed for:		
Prior years commitments	756,609	369,253
Economic development	-	681,898
Assigned for:		
Subsequent year's expenditures	1,705,000	2,675,000
Prior years appropriations	601,559	462,214
Economic development	2,978,890	3,126,972
Special projects	2,494,771	2,325,526
Unassigned	32,445,475	28,848,798
Total Fund Balance	45,548,225	43,054,914
Total Liabilities, Deferred Infows of Resources and Fund Balance	$ 119,987,904	$ 116,022,021

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				2018
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Revenues:					
Taxes:					
Property Taxes	$ 68,169,992	$ 68,169,992	$ 68,300,022	$ 130,030	$ 67,430,910
Other Taxes	392,950	392,950	472,749	79,799	481,078
Interest on Taxes	780,000	780,000	901,741	121,741	853,062
Total Taxes	69,342,942	69,342,942	69,674,512	331,570	68,765,050
Intergovernmental:					
State Shared Taxes	3,500,000	3,500,000	3,922,412	422,412	3,556,231
Indirect Cost Reimbursement	135,000	135,000	170,827	35,827	132,996
County Road Maintenance	2,050,000	2,050,000	2,023,333	(26,667)	2,116,161
Child Support	1,831,145	1,831,145	1,494,108	(337,037)	1,504,583
Public Health	1,679,959	2,088,907	1,917,557	(171,350)	1,760,965
Veterans Service	13,000	13,000	13,443	443	-
University Extension	22,000	21,042	26,539	5,497	18,345
Parks	60,080	192,580	81,100	(111,480)	33,573
Land Records	51,000	51,000	26,000	(25,000)	51,000
Land & Water Conservation	340,658	484,001	256,790	(227,211)	223,375
Planning	10,000	10,000	-	(10,000)	-
Coroner	2,000	2,000	2,000	-	-
District Attorney	102,026	422,759	105,488	(317,271)	136,621
Emergency Management	171,434	171,434	142,117	(29,317)	145,446
Sheriff	235,420	294,920	296,018	1,098	259,373
Jail Assessment	60,000	60,000	75,258	15,258	9,981
Court System	744,212	744,212	810,732	66,520	735,806
Total Intergovernmental	11,007,934	12,072,000	11,363,722	(708,278)	10,684,456

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Licenses and Permits:					
County Clerk	$ 51,200	$ 51,200	$ 47,711	$ (3,489)	$ 47,215
Boat Landing	131,500	131,500	123,402	(8,098)	131,818
Planning	149,485	149,485	131,310	(18,175)	142,180
District Attorney	16,000	16,000	42,101	26,101	55,935
Court System	25,160	25,160	27,860	2,700	29,350
Total Licenses and Permits	373,345	373,345	372,384	(961)	274,680
Fines, Forfeitures and Penalties:					
Land and Water Conservation	500	500	-	(500)	-
Planning	3,000	3,000	6,912	3,912	1,865
Sheriff	9,000	9,000	13,580	4,580	13,339
Jail Improvements	140,704	140,704	182,097	41,393	154,069
Court System	473,000	473,000	634,737	161,737	542,009
Total Fines, Forfeitures and Penalties	626,204	626,204	837,326	211,122	843,100
Charges for Services Provided to Public:					
County Clerk	450	300	196	(104)	212
County Treasurer	45,080	45,080	39,665	(5,415)	56,945
Corporation Counsel	14,000	14,000	5,504	(8,496)	17,620
Human Resources	50	50	113	63	89
Unclassified	200	200	120	(80)	150
Child Support	30,000	30,000	25,932	(4,068)	29,991
Public Health	518,620	518,620	555,431	36,811	528,855

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Veterans Service	$ 1,400	$ 1,400	$ 1,452	$ 52	$ 3,549
University Extension	17,500	17,500	18,009	509	17,657
Parks	304,000	318,172	261,426	(56,746)	256,980
Boat Landing	1,500	1,500	-	(1,500)	-
Register of Deeds	589,000	589,000	652,209	63,209	622,241
Land Records	210,000	210,000	200,928	(9,072)	196,048
Land & Water Conservation	7,020	7,020	4,217	(2,803)	4,652
Planning	112,415	112,415	104,471	(7,944)	97,916
Tax Lister	600	600	750	150	572
District Attorney	134,000	134,000	61,665	(72,335)	104,377
Coroner	160,100	160,100	155,478	(4,622)	154,125
Sheriff	1,601,840	1,602,340	1,430,932	(171,408)	1,548,172
Court System	540,800	540,800	753,996	213,196	601,520
Total Charges for Services Provided to Public	4,288,575	4,303,097	4,272,494	(30,603)	4,241,671
Charges for Services Provided to Other Governmental Entities:					
County Clerk	23,000	23,000	32,986	9,986	17,667
Corporation Counsel	-	-	59,307	59,307	-
Facilities	-	-	-	-	9,996
UWO Fox Cities Campus	-	25,000	-	(25,000)	-
UW Extension	-	21,375	17,750	(3,625)	-
Parks	7,300	7,300	7,924	624	5,754
Emergency Management	-	-	-	-	25
Sheriff	1,030,129	1,030,129	1,546,336	516,207	749,224
Court System	18,500	18,500	24,348	5,848	17,670
Total Charges for Services Provided to Other Governmental Entities	1,078,929	1,125,304	1,688,651	563,347	800,336

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Charges for Services Provided to Other County Departments:					
County Executive	$ 6,000	$ 6,000	$ 6,000	$ -	$ 6,000
County Treasurer	8,400	8,400	8,400	-	6,996
Corporation Counsel	14,500	14,500	14,508	8	15,000
Human Resources	14,200	14,200	14,196	(4)	16,500
Finance	44,700	44,700	44,700	-	35,208
Information Systems	67,778	67,778	68,343	565	61,788
Technology Replacement	-	-	14,010	14,010	-
Facilities Management	56,400	56,400	46,200	(10,200)	40,200
County Road Maintenance	33,000	33,000	104,437	71,437	35,225
Public Health	38,800	38,800	31,236	(7,564)	45,783
Land & Water Conservation	19,888	19,888	19,888	-	30,604
Total Charges for Services Provided to Other County Departments	303,666	303,666	371,918	68,252	293,304
Investment Income:					
Investments	1,275,300	1,275,300	3,567,393	2,292,093	1,542,541
Miscellaneous:					
Land, Building and Equipment Rentals	$ 47,665	$ 47,665	$ 46,995	$ (670)	$ 46,378
Sale of Property, Equipment and Materials	111,450	111,450	150,708	39,258	212,013
Insurance Recoveries	15,000	15,000	14,298	(702)	10,616
Unclassified	352,942	374,623	314,720	(59,903)	594,301
Total Miscellaneous	527,057	548,738	526,721	(22,017)	863,308
Total Revenues	$ 88,823,952	$ 89,970,596	$ 92,675,121	$ 2,704,525	$ 88,308,446

Concluded

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	$ 178,200	$ 178,200	$ 134,833	$ 43,367	$ 138,868
Travel and Meetings	74,500	74,500	64,569	9,931	64,918
Other Operating Expenditures	57,551	57,551	49,228	8,323	47,970
Total Expenditures	310,251	310,251	248,630	61,621	251,756
County Executive					
Salaries, Wages and Benefits	243,762	243,762	237,818	5,944	238,757
Travel and Meetings	2,240	2,240	1,623	617	1,817
Other Operating Expenditures	3,661	3,661	2,996	665	3,866
Total Expenditures	249,663	249,663	242,437	7,226	244,440
County Clerk					
Salaries, Wages and Benefits	251,201	251,201	242,946	8,255	246,172
Travel and Meetings	1,915	2,340	2,260	80	1,637
Capital Outlay	-	10,875	7,500	3,375	-
Other Operating Expenditures	83,983	87,060	77,210	9,850	164,528
Total Expenditures	337,099	351,476	329,916	21,560	412,337
County Treasurer					
Salaries, Wages and Benefits	293,739	293,739	293,000	739	287,166
Travel and Meetings	1,644	1,644	1,634	10	1,304
Other Operating Expenditures	80,474	103,610	86,342	17,268	60,192
Total Expenditures	375,857	398,993	380,976	18,017	348,662

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Corporation Counsel					
Salaries, Wages and Benefits	$ 411,236	$ 481,293	$ 459,349	$ 21,944	$ 389,627
Travel and Meetings	1,720	1,720	1,312	408	1,591
Other Operating Expenditures	136,563	144,563	105,765	38,798	109,520
Total Expenditures	549,519	627,576	566,426	61,150	500,738
Human Resources					
Salaries, Wages and Benefits	782,125	782,125	774,248	7,877	759,843
Travel and Meetings	3,050	3,050	2,425	625	2,425
Other Operating Expenditures	129,978	133,481	116,677	16,804	116,195
Total Expenditures	915,153	918,656	893,350	25,306	878,463
Finance					
Salaries, Wages and Benefits	546,335	553,525	552,009	1,516	534,664
Travel and Meetings	2,894	2,994	2,985	9	1,435
Other Operating Expenditures	228,929	225,142	215,186	9,956	212,019
Total Expenditures	778,158	781,661	770,180	11,481	748,118
Information Systems					
Salaries, Wages and Benefits	1,716,320	1,725,620	1,642,718	82,902	1,527,895
Travel and Meetings	32,258	32,258	18,625	13,633	11,344
Capital Outlay	234,000	234,000	224,318	9,682	197,796
Other Operating Expenditures	885,668	895,788	720,012	175,776	735,418
Total Expenditures	2,868,246	2,887,666	2,605,673	281,993	2,472,453
Facilities Management					
Salaries, Wages and Benefits	2,906,931	2,906,931	2,750,377	156,554	2,689,024
Travel and Meetings	7,450	7,450	4,052	3,398	3,822
Capital Outlay	81,500	284,287	258,143	26,144	102,583
Other Operating Expenditures	2,726,897	2,865,322	2,433,710	431,612	2,347,746
Total Expenditures	5,722,778	6,063,990	5,446,282	617,708	5,143,175

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Miscellaneous					
Salaries, Wages and Benefits	$ 341,950	$ 341,950	$ 230,954	$ 110,996	$ 233,385
Other Operating Expenditures	3,662,447	3,170,284	2,878,013	292,271	2,828,434
Total Expenditures	4,004,397	3,512,234	3,108,967	403,267	3,061,819
Total General Government	16,111,121	16,102,166	14,592,837	1,509,329	14,061,961
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	19,528,861	19,602,445	18,679,063	923,382	18,585,770
Travel and Meetings	81,432	81,432	79,632	1,800	69,297
Capital Outlay	494,652	697,318	685,663	11,655	498,703
Other Operating Expenditures	3,920,957	3,978,120	3,743,240	234,880	3,665,045
Total Expenditures	24,025,902	24,359,315	23,187,598	1,171,717	22,818,815
Jail Improvements					
Capital Outlay	190,000	190,000	148,999	41,001	14,500
Other Operating Expenditures	162,033	162,033	118,710	43,323	136,788
Total Expenditures	352,033	352,033	267,709	84,324	151,288
Emergency Management					
Salaries, Wages and Benefits	241,726	245,223	242,277	2,946	227,357
Travel and Meetings	6,900	3,403	2,244	1,159	2,203
Capital Outlay	-	450,000	-	450,000	13,048
Other Operating Expenditures	122,617	122,617	74,472	48,145	83,997
Total Expenditures	371,243	821,243	318,993	502,250	326,605
Courts					
Salaries, Wages and Benefits	3,156,539	3,166,039	3,165,978	61	3,069,942
Travel and Meetings	12,779	12,779	11,551	1,228	7,257
Capital Outlay	-	44,459	44,458	1	237,369
Other Operating Expenditures	1,016,602	1,008,101	853,002	155,099	875,604
Total Expenditures	4,185,920	4,231,378	4,074,989	156,389	4,190,172

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Coroner					
Salaries, Wages and Benefits	$ 293,540	$ 285,540	$ 271,409	$ 14,131	$ 272,898
Travel and Meetings	28,950	28,950	20,198	8,752	26,721
Other Operating Expenditures	188,726	196,726	195,926	800	189,721
Total Expenditures	511,216	511,216	487,533	23,683	489,340
District Attorney					
Salaries, Wages and Benefits	1,263,299	1,306,077	1,238,359	67,718	1,221,022
Travel and Meetings	6,300	9,809	7,996	1,813	5,416
Capital Outlay	30,188	30,188	29,133	1,055	-
Other Operating Expenditures	142,410	420,806	106,000	314,806	137,231
Total Expenditures	1,442,197	1,766,880	1,381,488	385,392	1,363,669
Total Public Safety	30,888,511	32,042,065	29,718,310	2,323,755	29,339,889
Public Works:					
County Road Maintenance					
Other Operating Expenditures	3,181,890	3,181,890	2,859,982	321,908	2,423,764
Total Expenditures	3,181,890	3,181,890	2,859,982	321,908	2,423,764
Total Public Works	3,181,890	3,181,890	2,859,982	321,908	2,423,764
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	3,697,200	3,904,254	3,574,008	330,246	3,441,247
Travel and Meetings	72,500	110,162	74,819	35,343	69,107
Capital Outlay	-	24,000	-	24,000	-
Other Operating Expenditures	550,303	729,469	681,377	48,092	584,944
Total Expenditures	4,320,003	4,767,885	4,330,204	437,681	4,095,298

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Veterans Service					
Salaries, Wages and Benefits	$ 602,270	$ 602,270	$ 482,549	$ 119,721	$ 490,573
Travel and Meetings	11,594	16,094	9,556	6,538	14,939
Other Operating Expenditures	99,181	97,394	65,696	31,698	104,170
Total Expenditures	713,045	715,758	557,801	157,957	609,682
Child Support					
Salaries, Wages and Benefits	1,693,742	1,693,742	1,577,796	115,946	1,450,150
Travel and Meetings	8,220	8,220	5,641	2,579	5,404
Other Operating Expenditures	104,053	109,697	109,186	511	224,246
Total Expenditures	1,806,015	1,811,659	1,692,623	119,036	1,679,800
Total Health and Human Services	6,839,063	7,295,302	6,580,628	714,674	6,384,780
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	781,025	781,025	773,736	7,289	763,376
Travel and Meetings	6,585	6,585	4,518	2,067	2,699
Capital Outlay	229,000	870,753	558,709	312,044	443,504
Other Operating Expenditures	648,117	664,789	583,944	80,845	646,941
Total Expenditures	1,664,727	2,323,152	1,920,907	402,245	1,856,520
Boat Landing					
Salaries, Wages and Benefits	13,445	13,445	7,619	5,826	10,007
Capital Outlay	12,000	12,000	-	12,000	-
Other Operating Expenditures	219,240	219,240	213,227	6,013	167,395
Total Expenditures	244,685	244,685	220,846	23,839	177,402
Scholarship Program					
Other Operating Expenditures	9,000	9,000	7,500	1,500	7,000
Total Expenditures	9,000	9,000	7,500	1,500	7,000

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
U.W. - Oshkosh Fox Cities Campus					
Capital Outlay	$ 60,000	$ 86,753	$ 36,273	$ 50,480	$ 72,589
Other Operating Expenditures	247,616	304,436	279,018	25,418	740,776
Total Expenditures	307,616	391,189	315,291	75,898	813,365
University Extension					
Salaries, Wages and Benefits	270,689	274,689	247,924	26,765	275,564
Travel and Meetings	17,350	27,450	10,292	17,158	6,093
Other Operating Expenditures	370,644	433,961	348,622	85,339	233,690
Total Expenditures	658,683	736,100	606,838	129,262	515,347
Total Culture, Education and Recreation	2,884,711	3,704,126	3,071,382	632,744	3,369,634
Conservation and Development:					
Economic Development					
Travel and Meetings	340	340	-	340	90
Other Operating Expenditures	213,582	213,582	1,150,754	(937,172)	229,583
Total Expenditures	213,922	213,922	1,150,754	(936,832)	229,673
Planning					
Salaries, Wages and Benefits	1,006,285	1,006,285	946,914	59,371	944,950
Travel and Meetings	3,050	3,050	1,582	1,468	2,585
Capital Outlay	-	-	-	-	21,760
Other Operating Expenditures	48,166	48,166	27,930	20,236	29,380
Total Expenditures	1,057,501	1,057,501	976,426	81,075	998,675
Land Records					
Travel and Meetings	18,400	18,400	5,318	13,082	432
Capital Outlay	-	14,550	13,500	1,050	-
Other Operating Expenditures	225,486	210,936	167,964	42,972	158,555
Total Expenditures	243,886	243,886	186,782	57,104	158,987

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Property Lister					
Salaries, Wages and Benefits	$ 185,078	$ 207,078	$ 203,375	$ 3,703	$ 183,582
Travel and Meetings	150	150	-	150	-
Other Operating Expenditures	5,707	5,707	5,250	457	5,251
Total Expenditures	190,935	212,935	208,625	4,310	188,833
Land & Water Conservation					
Salaries, Wages and Benefits	609,685	609,685	601,505	8,180	590,619
Travel and Meetings	5,500	5,500	2,990	2,510	3,792
Capital Outlay	-	-	-	-	23,007
Other Operating Expenditures	329,264	587,854	174,599	413,255	205,588
Total Expenditures	944,449	1,203,039	779,094	423,945	823,006
Register of Deeds					
Salaries, Wages and Benefits	470,414	470,414	468,355	2,059	458,419
Travel and Meetings	3,150	3,150	2,113	1,037	1,715
Other Operating Expenditures	118,867	118,867	50,356	68,511	119,230
Total Expenditures	592,431	592,431	520,824	71,607	579,364
Total Conservation and Development	3,243,124	3,523,714	3,822,505	(298,791)	2,978,538
Total Expenditures	63,148,420	65,849,263	60,645,644	5,203,619	58,558,566
Other Financing Uses:					
Transfers Out	29,208,014	32,136,166	29,536,166	2,600,000	26,114,832
Total Other Financing Uses	29,208,014	32,136,166	29,536,166	2,600,000	26,114,832
Total Expenditures and Other Financing Uses	$ 92,356,434	$ 97,985,429	$ 90,181,810	$ 7,803,619	$ 84,673,398

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, 2019 and 2018

	2019	2018
ASSETS		
Current Assets:		
Cash and investments	$ 18,012	$ 504,681
Accounts receivable (net of allowances)	278,532	15,928
Due from other governmental agencies	2,606,068	3,018,769
Advance payments - Vendors	12,705	14,375
Total Assets	$ 2,915,317	$ 3,553,753
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 1,228,806	$ 1,823,417
Accrued compensation	565,420	506,278
Other accrued liabilities	1,475	25,129
Due to other governmental agencies	528,480	410,142
Total Liabilities	2,324,181	2,764,966
Deferred Inflows of Resources:		
Other unearned revenue	487,134	689,829
Fund Balance:		
Nonspendable:		
Advance payments	12,705	14,375
Assigned		
Prior year appropriations	24,737	52,177
Special Revenue	66,560	32,406
Total Fund Balance	104,002	98,958
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 2,915,317	$ 3,553,753

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, 2019
(With summarized financial information as of December 31, 2018)

	Debt Service Fund	Capital Projects Fund	Totals December 31, 2019	Totals December 31, 2018
ASSETS				
Cash and investments	$ 1,122,965	$ 5,160,535	$ 6,283,500	$ 5,088,728
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	-	-	486,475
Accrued interest	-	-	-	32,880
Loans receivable	572,020	-	572,020	665,230
Total Assets	$ 1,694,985	$ 5,160,535	$ 6,855,520	$ 6,273,313
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$ -	$ 467,415	$ 467,415	$ 113,000
Other accrued liabilities	-	105,978	105,978	-
Total Liabilities	-	573,393	573,393	113,000
Deferred Inflow of Resources:				
Other unavailable revenue	572,020	-	572,020	665,230
Fund Balances:				
Restricted for:				
Unspent bond proceeds - Capital improvements	-	3,072,341	3,072,341	4,803,256
Debt service	1,122,965	-	1,122,965	746,751
Committed for:				
Prior year commitments	-	3,961,665	3,961,665	140,600
Unassigned for:				
Capital Projects	-	(2,446,864)	(2,446,864)	(195,524)
Total Fund Balances	1,122,965	4,587,142	5,710,107	5,495,083
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,694,985	$ 5,160,535	$ 6,855,520	$ 6,273,313

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With summarized financial information for the year ended December 31, 2018)

	Debt Service Fund	Capital Projects Fund	Totals December 31, 2019	Totals December 31, 2018
Revenues:				
Intergovernmental	$ -	$ 445,407	$ 445,407	$ 1,297,262
Investment income	84,902	-	84,902	45,563
Miscellaneous	-	-	-	1
Total Revenue	84,902	445,407	530,309	1,342,826
Expenditures:				
Capital projects	-	9,578,210	9,578,210	9,115,388
Debt service:				
Principal retirement	7,751,629	-	7,751,629	7,472,863
Interest and fiscal charges	738,264	-	738,264	630,736
Total Expenditures	8,489,893	9,578,210	18,068,103	17,218,987
Excess of Revenues Under Expenditures	(8,404,991)	(9,132,803)	(17,537,794)	(15,876,161)
Other Financing Sources (Uses):				
Transfers in	8,443,129	429,447	8,872,576	9,036,547
Transfers out	-	(554,576)	(554,576)	(892,547)
Debt issued	3,258	9,096,742	9,100,000	7,975,000
Premium on debt issuance	334,818	-	334,818	229,149
Total Other Financing Sources (Uses)	8,781,205	8,971,613	17,752,818	16,348,149
Change in Fund Balances	376,214	(161,190)	215,024	471,988
Fund Balances - January 1	746,751	4,748,332	5,495,083	5,023,095
Fund Balances - December 31	$ 1,122,965	$ 4,587,142	$ 5,710,107	$ 5,495,083

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, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2018 Actual
Revenues:					
Intergovernmental	$ 7,479,354	$ 7,686,647	$ 445,407	$ (7,241,240)	$ 1,297,262
Investment income	-	60,000	84,902	24,902	45,563
Miscellaneous	128,000	-	-	-	1
Total Revenue	7,607,354	7,746,647	530,309	(7,216,338)	1,342,826
Expenditures:					
Current:					
Capital projects	20,980,883	25,169,273	9,578,210	15,591,063	9,115,388
Debt service:					
Principal retirement	7,673,000	7,752,000	7,751,629	371	7,472,863
Interest and fiscal charges	673,000	756,500	738,264	18,236	630,736
Total Expenditures	29,326,883	33,677,773	18,068,103	15,609,670	17,218,987
Excess of Revenues Over (Under) Expenditures	(21,719,529)	(25,931,126)	(17,537,794)	8,393,332	(15,876,161)
Other Financing Sources (Uses):					
Transfers in	8,300,600	8,872,576	8,872,576	-	9,036,547
Transfers out	-	(554,576)	(554,576)	-	(892,547)
Debt issued	8,690,597	12,674,952	9,100,000	(3,574,952)	7,975,000
Premium on debt issuance	-	334,818	334,818	-	229,149
Total Other Financing Sources (Uses)	16,991,197	21,327,770	17,752,818	(3,574,952)	16,348,149
Change in Fund Balances	$ (4,728,332)	$ (4,603,356)	215,024	$ 4,818,380	471,988
Fund Balances - January 1			5,495,083		5,023,095
Fund Balances - December 31			$ 5,710,107		$ 5,495,083

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues.

- General Obligation Notes Series 2010 – To accumulate monies for payment of $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; Expo HVAC replacement; 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 – 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, F, I, N, and Z reconstruction.

- General Obligation Notes Series 2016 – To accumulate monies for payment of $3,940,000 of notes issued for the purpose of the Highway roof replacement, Card access System, Department relocation, Airport terminal building, Airport snow removal equipment, CTH- G, II, and M reconstruction.

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

- General Obligation Notes Series 2018 – To accumulate monies for payment of $8,075,000 of notes issued for the purpose of the Department relocation, Mental health crisis service center, Sheriff Lobby Windows, Parking lot resurfacing, Sheriff CAD system, Highway material storage bin, CTH- A, AH, CB, K, N, O, and R reconstruction, CTH CB intersection, CTH CB bridge widening, CTH N bridge.

- General Obligation Notes Series 2019 – To accumulate monies for payment of $9,575,000 of notes issued for the purpose of the Mental health crisis service center, Courthouse Window Replacement, Courthouse Elevators, Coughlin Roof Replacement, Orrin King Masonry Repair, Parks 5yd Dump Truck, Parks Soccer Complex Lighting, Obsolete Building Demolition, Airport Taxiway A reconstruction, CTH- A, CB, FF, K, and R reconstruction, CTH CB intersection, CTH CB bridge widening, Butler Ave, and Park View Parking Lot.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-
NONMAJOR DEBT SERVICE FUND

December 31, 2019 and 2018

	Totals	
ASSETS	December 31, 2019	December 31, 2018
Cash and investments	$ 1,122,965	$ 713,871
Accrued interest	-	32,880
Loans receivable	572,020	665,230
Total Assets	$ 1,694,985	$ 1,411,981
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Deferred Inflows of Resources:		
Unearned revenue	$ 572,020	$ 665,230
Fund balance:		
Restricted for:		
Debt service	1,122,965	746,751
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 1,694,985	$ 1,411,981

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, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2018 Actual
Revenues:					
Investment income	$ -	$ 60,000	$ 84,902	$ 24,902	$ 45,563
Miscellaneous	128,000	-	-	-	-
Total Revenues	128,000	60,000	84,902	24,902	45,563
Expenditures:					
Debt Service:					
Principal retirement	7,673,000	7,752,000	7,751,629	371	7,472,863
Interest and fiscal charges	673,000	756,500	738,264	18,236	630,736
Total Expenditures	8,346,000	8,508,500	8,489,893	18,607	8,103,599
Excess of Revenues Over (Under) Expenditures	(8,218,000)	(8,448,500)	(8,404,991)	43,509	(8,058,036)
Other Financing Sources (Uses):					
Transfers in	8,218,000	8,443,129	8,443,129	-	8,044,000
Debt issued	-	50,000	3,258	(46,742)	55,000
Premium on debt issuance	-	76,500	334,818	258,318	229,149
Total Other Financing Sources (Uses)	8,218,000	8,569,629	8,781,205	211,576	8,328,149
Change in Fund Balance	$ -	$ 121,129	376,214	$ 255,085	270,113
Fund Balance - January 1			746,751		476,638
Fund Balance - December 31			$ 1,122,965		$ 746,751

CAPITAL PROJECTS FUND

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

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

- Parks Soccer Complex Lighting– To account for the cost of the replacement of the lighting at the Parks Soccer Complex.

- 2019 Building Demolition- To account for the cost of the demolition several obsolete building not being used by the County.

- UWO-FC Child Care Center- To account for the cost of constructing a new child care center at the UWO-Fox Cities Campus.

- UWO-FC South Parking Lot- To account for the cost of repaving the south parking lot at the UWO-Fox Cities Campus.

- CAD RMS Replacement- To account for the cost of the upgrading the computer aided dispatch and records management system at the Sheriff department.

- Parks Dump Truck w/plow- To account for the cost of purchasing a new 5yd dump truck with a snowplow for the Parks Department.

- 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, 2019 and 2018

ASSETS	2019	2018
Cash and investments	$ 5,160,535	$ 4,374,857
Receivables (net of allowances for uncollectibles):		
Accounts receivable	-	486,475
Total Assets	$ 5,160,535	$ 4,861,332
LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 467,415	$ 113,000
Other accrued liabilities	105,978	-
Total Liabilities	573,393	113,000
Fund Balances:		
Restricted for:		
Unspent bond proceeds - capital improvements	3,072,341	4,803,256
Committed for:		
Prior year commitments	3,961,665	140,600
Unassigned for:		
Capital projects	(2,446,864)	(195,524)
Total Fund Balance	4,587,142	4,748,332
Total Liabilities and Fund Balance	$ 5,160,535	$ 4,861,332

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, 2019
(With comparative actual amounts for the year ended December 31, 2018)

	2019				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2018 Actual
Revenues:					
Intergovernmental	$ 7,479,354	$ 7,686,647	$ 445,407	$ (7,241,240)	$ 1,297,262
Miscellaneous	-	-	-	-	1
Total Revenue	7,479,354	7,686,647	445,407	(7,241,240)	1,297,263
Expenditures:					
Capital projects	20,980,883	25,169,273	9,578,210	15,591,063	9,115,388
Total Expenditures	20,980,883	25,169,273	9,578,210	15,591,063	9,115,388
Excess of Revenues Over (Under) Expenditures	(13,501,529)	(17,482,626)	(9,132,803)	8,349,823	(7,818,125)
Other Financing Sources (Uses):					
Transfers in	82,600	429,447	429,447	-	992,547
Transfers out	-	(554,576)	(554,576)	-	(892,547)
Debt issued	8,690,597	12,671,694	9,096,742	(3,574,952)	7,920,000
Total Other Financing Sources (Uses)	8,773,197	12,546,565	8,971,613	(3,574,952)	8,020,000
Change in Fund Balance	$ (4,728,332)	$ (4,936,061)	(161,190)	$ 4,774,871	201,875
Fund Balance - January 1			4,748,332		4,546,457
Fund Balance - December 31			$ 4,587,142		$ 4,748,332

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With summarized financial information for the year ended December 31, 2018)

	Mental Health Crisis Center	Courthouse Window Replacement	Sheriff Lobby Window Replacement	Courthouse Elevator Upgrade	Orrin King Masonry Work	Coughlin Roof Repair	DHS Oshkosh Parking Lot
Revenues:							
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Expenditures:							
Capital projects	2,980,867	70,945	-	-	4,850	-	145,773
Total Expenditures	2,980,867	70,945	-	-	4,850	-	145,773
Excess of Revenues Over (Under) Expenditures	(2,980,867)	(70,945)	-	-	(4,850)	-	(145,773)
Other Financing Sources (Uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Debt issued	1,392,000	632,823	-	343,475	110,000	160,000	-
Total Other Financing Sources (Uses)	1,392,000	632,823	-	343,475	110,000	160,000	-
Changes in Fund Balances	(1,588,867)	561,878	-	343,475	105,150	160,000	(145,773)
Project Balances - January 1	2,223,700	184,707	10,000	-	-	-	150,000
Project Balances - December 31	$ 634,833	$ 746,585	$ 10,000	$ 343,475	$ 105,150	$ 160,000	$ 4,227

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With summarized financial information for the year ended December 31, 2018)

	Parks Soccer Complex Lighting	2019 Building Demolition	CAD RMS Replacement	Parks Dump Truck w/plow	Road Constrcution & Resurfacing	Totals December 31, 2019	Totals December 31, 2018
Revenues:							
Intergovernmental	$ -	$ -	$ -	$ -	$ 445,407	$ 445,407	$ 1,297,262
Miscellaneous	-	-	-	-	-	-	1
Total Revenues	-	-	-	-	445,407	445,407	1,297,263
Expenditures:							
Capital projects	153,966	3,850	-	174,615	6,043,344	9,578,210	9,115,388
Total Expenditures	153,966	3,850	-	174,615	6,043,344	9,578,210	9,115,388
Excess of Revenues Over (Under) Expenditures	(153,966)	(3,850)	-	(174,615)	(5,597,937)	(9,132,803)	(7,818,125)
Other Financing Sources (Uses):							
Transfers in	-	100,000	-	-	329,447	429,447	992,547
Transfers out	-	-	-	-	(554,576)	(554,576)	(892,547)
Debt issued	269,000	325,000	-	169,444	5,695,000	9,096,742	7,920,000
Total Other Financing Sources (Uses)	269,000	425,000	-	169,444	5,469,871	8,971,613	8,020,000
Changes in Fund Balances	115,034	421,150	-	(5,171)	(128,066)	(161,190)	201,875
Project Balances - January 1	-	-	265,099	-	1,914,826	4,748,332	4,546,457
Project Balances - December 31	$ 115,034	$ 421,150	$ 265,099	$ (5,171)	$ 1,786,760	$ 4,587,142	$ 4,748,332

ENTERPRISE FUNDS

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

- Airport Fund - Provides for the maintenance and development of physical facilities and equipment of the County airport and for the safety and security of tenants and the traveling public. Wittman Field is the home of the Experimental Aircraft Association.

- Solid Waste Management Fund - Provides for the operation and maintenance of a County-wide sanitary landfill and materials recycling facility.

- Parkview Health Center Fund - Accounts for a full range of treatment and care of older adults with late life disabilities as well as care and treatment for individuals suffering from chronic mental illness and development disabilities in a specialized nursing home facility.

- Highway Fund - Provides full maintenance of all County trunk highway and designated federal, state and municipal highways and roads including construction of various non-highway facilities.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - AIRPORT FUND

December 31, 2019 and 2018

	2019	2018
ASSETS		
Current Assets:		
Cash and investments	$ 100	$ 6,967
Accounts receivable (net of allowances)	170,792	50,288
Inventories	61,944	67,912
Advance payments - Vendors	1,817	9,111
Restricted assets		
Cash and investments	3,510,522	1,041,565
Total Current Assets	3,745,175	1,175,843
Noncurrent Assets:		
Net pension asset	-	79,412
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	4,222,447	4,177,902
Buildings	11,102,668	11,133,992
Improvements other than buildings	33,498,415	33,498,415
Machinery and equipment	5,248,510	5,252,122
Total Property and Equipment	61,032,425	61,022,816
Less accumulated depreciation	(31,323,184)	(29,804,925)
Total Property and Equipment - Net	29,709,241	31,217,891
Total Noncurrent Assets	29,709,241	31,297,303
Total Assets	33,454,416	32,473,146
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pensions	256,259	145,856
Deferred Outflow Related to WRS Life	4,912	4,523
Total Deferred Outflows of Resources	261,171	150,379
Total Assets and Deferred Outflows of Resources	$ 33,715,587	$ 32,623,525

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - AIRPORT FUND

December 31, 2019 and 2018

	2019	2018
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 74,749	$ 43,006
Accrued compensation	19,416	16,991
Other accrued liabilities	6,986	4,468
Due to other governmental agencies	28,377	63,892
Due to other funds	71,073	-
Compensated absences	57,430	32,838
Current maturities of long-term debt	234,579	105,532
Total Current Liabilities	492,610	266,727
Compensated absences	13,854	6,776
General obligation debt	799,030	558,609
Net pension liability	93,860	-
Net WRS Life liability	36,434	41,825
OPEB liability	59,325	54,255
Total Liabilities	1,495,113	928,192
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions	129,327	156,496
Deferred Inflows Related to WRS Life	9,775	624
Deferred Inflows Related to OPEB	8,106	6,209
Total Deferred Inflows of Resources	147,208	163,329
Net Position:		
Net investment in capital assets	29,108,481	30,891,955
Restricted for purchase orders	22,636	166,987
Restricted for pension benefits	-	79,412
Unrestricted	2,942,149	393,650
Total Net Position	32,073,266	31,532,004
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 33,715,587	$ 32,623,525

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2019 and 2018

	2019	2018
Operating Revenues:		
Charges for services provided to:		
Public	$ 1,115,970	$ 957,534
Other governmental entities	5,000	5,000
Miscellaneous	2,618	3,284
Total Operating Revenues	1,123,588	965,818
Operating Expenses:		
Salaries, wages and benefits	734,563	617,786
Materials, supplies and services	568,768	449,808
Heat, light and power	510,755	489,479
Depreciation	1,566,153	1,624,865
Total Operating Expenses	3,380,239	3,181,938
Operating loss	(2,256,651)	(2,216,120)
Non-Operating Revenues (Expenses):		
Interest expense	(16,657)	(15,980)
Loss Before Transfers	(2,273,308)	(2,232,100)
Transfers	2,814,570	839,712
Decrease in Net Position	541,262	(1,392,388)
Net Position - January 1	31,532,004	32,924,392
Net Position - December 31	$ 32,073,266	$ 31,532,004

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	$ 998,084	$ 930,174
Cash received from other governmental entities	5,000	5,000
Cash payments for goods and services	(998,685)	(1,899,909)
Cash payments to employees	(654,429)	(666,147)
Net cash provided by(used for) operating activities	(650,030)	(1,630,882)
Cash flows from noncapital financing activities		
Transfers	2,814,570	839,712
Cash flows from capital and related financing activities:		
Purchases of capital assets	(57,503)	(786,840)
Payment of debt	(105,532)	(168,422)
Interest paid on debt	(14,415)	(16,470)
Proceeds from issuance of debt	475,000	-
Net cash provided by (used for) capital and related financing activities	297,550	(971,732)
Net increase in cash and cash equivalents	2,462,090	(1,762,902)
Cash and cash equivalents - January 1	1,048,532	2,811,434
Cash and cash equivalents - December 31	$ 3,510,622	$ 1,048,532

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Reconciliation of operating loss to net cash provided by (used for) operating activities:		
Operating loss	$ (2,256,651)	$ (2,216,121)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	1,566,153	1,624,865
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	(120,504)	(30,644)
Inventories	5,968	(1,773)
Advance payments	7,294	(5,142)
Net pension asset	79,412	(79,412)
Deferred outflows pension	(110,403)	21,068
Deferred outflow WRS Life	(389)	(4,523)
Vouchers payable	31,743	(114,809)
Due to other governments	(35,515)	(838,686)
Due from / to other funds	71,073	-
Net pension liability	93,860	(21,376)
Net WRS Life liability	(5,391)	8,033
Net OPEB liability	5,070	(33,214)
Deferred inflows pension	(27,169)	89,222
Deferred inflows WRS Life	9,151	624
Deferred inflows OPEB	1,897	6,209
Other liabilities	34,371	(35,203)
Total adjustments	1,606,621	585,239
Net cash provided by (used for) operating activities	$ (650,030)	$ (1,630,882)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 100	$ 634,645
Restricted cash and investments	3,510,522	2,176,789
	$ 3,510,622	$ 2,811,434

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2019 there was no non cash contribution. In 2018 there was no non cash contribution.

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

December 31, 2019 and 2018

ASSETS	2019	2018
Current Assets:		
Cash and investments	$ 34,452,056	$ 34,380,418
Receivables (net of allowances for uncollectibles):		
Accounts receivable	401,436	508,278
Accrued interest	321,566	221,157
Due from other governmental agencies	461,635	507,957
Advance payments - Vendors	103,278	750
Total Current Assets	35,739,971	35,618,560
Noncurrent Assets:		
Restricted assets:		
Cash and investments	11,327,328	10,907,529
Accrued interest	55,967	50,612
Other Assets:		
Investment in Tri-County Venture	272,863	338,620
Net pension asset	-	145,581
Property and equipment:		
Land	1,986,318	1,986,318
Construction in progress	2,123,018	161,377
Buildings	6,139,189	6,139,189
Improvements other than buildings	23,488,767	23,488,767
Machinery and equipment	5,943,783	5,755,605
Total Property and Equipment	39,681,075	37,531,256
Less accumulated depreciation	(30,775,535)	(29,988,947)
Total Property and Equipment - Net	8,905,540	7,542,309
Total Noncurrent Assets	20,561,698	18,984,651
Total Assets	56,301,669	54,603,211
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related for Pensions	482,764	268,001
Deferred Outflow Related for WRS Life	6,471	5,959
Deferred Outflow Related for OPEB	-	9,152
Total Deferred Outflows of Resources	489,235	283,112
Total Assets and Deferred outflows of resources	$ 56,790,904	$ 54,886,323

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

December 31, 2019 and 2018

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2019	2018
Current Liabilities:		
Vouchers payable	$ 822,600	$ 530,943
Accrued compensation	34,799	33,417
Other accrued liabilities	87,578	108
Due to other governmental agencies	382,361	375,279
Compensated absences	91,235	35,369
Current maturities of long-term debt	2,632	18,320
Total Current Liabilities	1,421,205	993,436
Compensated absences	8,005	35,131
Landfill closure and long-term care	15,883,324	16,934,209
Long-term due to other governments	210,906	276,663
General obligation debt	-	2,632
Net pension liability	175,974	-
Net WRS Life liability	48,002	55,105
OPEB liability	59,164	53,647
Total Liabilities	17,806,580	18,350,823
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions	242,470	286,892
Deferred Inflows Related to WRS Life	12,879	822
Deferred Inflows Related to OPEB	8,087	6,139
Total Deferred Outflows of Resources	263,436	293,853
Net Position:		
Net Investment in capital assets	8,527,928	7,542,307
Restricted for pensions	-	145,581
Restricted for Purchase orders	801,332	112,673
Unrestricted	29,391,628	28,441,086
Total Net Position	38,720,888	36,241,647
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 56,790,904	$ 54,886,323

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2019 and 2018

	2019	2018
Operating Revenues:		
Charges for services provided to:		
Public	$ 8,425,738	$ 8,597,261
Other governmental entities	576,205	865,675
Other county departments	91,103	89,557
Miscellaneous	42,196	109,319
Total Operating Revenues	9,135,242	9,661,812
Operating Expenses:		
Salaries, wages and benefits	1,381,674	1,147,057
Materials, supplies and services	6,712,163	6,589,908
Heat, light and power	367,191	309,950
Depreciation	818,919	760,624
Landfill closure and long-term care	(985,128)	306,448
Total Operating Expenses	8,294,819	9,113,987
Operating income	840,423	547,825
Non-Operating Revenues (Expenses):		
Investment income	1,622,763	681,376
Interest expense	(146)	(495)
Grant revenue	16,201	17,300
Total Non-Operating Revenues (Expenses)	1,638,818	698,181
Increase in Net Position	2,479,241	1,246,006
Net Position - January 1	36,241,647	34,995,641
Net Position - December 31	$ 38,720,888	$ 36,241,647

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
SOLID WASTE MANAGEMENT FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	$ 9,197,303	$ 9,472,527
Cash received from county	91,103	89,557
Cash payments for goods and services	(6,861,336)	(7,087,634)
Cash payments to employees	(1,268,123)	(1,124,580)
Net cash provided by operating activities	1,158,947	1,349,870
Cash flows from noncapital financing activities		
Grants received	16,201	17,300
Net cash provided by noncapital financing activities	16,201	17,300
Cash flows from capital and related financing activities:		
Purchases of capital assets	(2,184,275)	(1,089,330)
Payment of debt	(18,320)	(17,060)
Interest paid on debt	(240)	(569)
Proceeds from sale of capital assets	2,361	-
Net cash used for capital and related financing activities	(2,200,474)	(1,106,959)
Cash flows from investing activities:		
Purchases of investments	(6,490,476)	(3,734,081)
Sale of investments	6,375,452	4,475,430
Investment income	1,516,999	628,333
Net cash provided by investing activities	1,401,975	1,369,682
Net increase (decrease) in cash and cash equivalents	376,649	1,629,893
Cash and cash equivalents - January 1	34,506,204	32,876,311
Cash and cash equivalents - December 31	$ 34,882,853	$ 34,506,204

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
SOLID WASTE MANAGEMENT FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 840,423	$ 547,825
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	818,919	760,624
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	106,842	16,872
Due from other governments	46,322	(116,600)
Investment in Tri-County Single Stream Recycling	65,757	290,539
Advance payments	(102,528)	42,794
Net pension asset	145,581	(145,581)
Deferred outflow pension	(214,763)	45,299
Deferred outflow WRS Life	(512)	(5,959)
Deferred outflow OPEB	9,152	(9,152)
Vouchers payable	291,657	123,671
Due to other governments	7,082	(198,656)
Other liabilities	117,686	(135,453)
Net pension liability	175,974	(40,768)
Net WRS Life liability	(7,103)	55,105
Net OPEB liability	5,517	(190)
Deferred inflow pension	(44,422)	158,587
Deferred inflow WRS Life	12,057	822
Deferred inflow OPEB	1,948	6,139
Long-term due to other governments	(65,757)	(61,957)
Long-term care accrual	(1,050,885)	15,909
Total adjustments	318,524	802,045
Net cash provided by operating activities	$ 1,158,947	$ 1,349,870
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 34,452,056	$ 34,380,418
Restricted cash and investments	11,327,328	10,907,529
Less noncurrent investments	(10,896,531)	(10,781,743)
	$ 34,882,853	$ 34,506,204

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES
In 2019 or 2018, 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, 2019 and 2018

	2019	2018
ASSETS		
Current Assets:		
Cash and investments	$ 11,325,777	$ 11,174,275
Accounts receivable (net of allowances for uncollectibles)	138,239	298,755
Due from other governmental agencies	987,716	905,044
Due from other funds	71,073	-
Inventories	167,262	136,477
Advance payments - Vendors	223,765	213,918
Total Current Assets	12,913,832	12,728,469
Noncurrent Assets:		
Net pension asset	-	1,752,460
Property and Equipment:		
Land	147,842	147,842
Construction in progress	11,393	-
Buildings	25,684,933	25,684,933
Improvements other than buildings	391,478	391,478
Machinery and equipment	1,566,088	1,536,340
Total Property and Equipment	27,801,734	27,760,593
Less accumulated depreciation	(7,293,766)	(6,701,349)
Total Property and Equipment - Net	20,507,968	21,059,244
Total noncurrent assets	20,507,968	22,811,704
Total Assets	33,421,800	35,540,173
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pensions	5,668,348	3,190,949
Deferred Outflow Related to WRS Life	63,563	58,534
Deferred Outflow Related to OPEB	119,639	144,497
Total Deferred Outflows of Resources	5,851,550	3,393,980
Total Assets and Deferred Outflows of Resources	$ 39,273,350	$ 38,934,153

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - PARK VIEW HEALTH CENTER FUND

December 31, 2019 and 2018

	2019	2018
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 183,770	$ 190,906
Accrued compensation	302,646	579,783
Other accrued liabilities	1,295	3,545
Due to other governmental agencies	13,247	568
Compensated absences	826,790	699,517
Current maturities of long-term debt	192,775	329,073
Total Current Liabilities	1,520,523	1,803,392
Compensated absences	177,280	141,384
General obligation debt	36,856	229,631
Net pension liability	2,097,516	-
Net WRS Life liability	471,482	541,240
OPEB liability	800,792	903,639
Total Liabilities	5,104,449	3,619,286
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions	2,890,103	3,453,532
Deferred Inflows Related to WRS Life	126,499	8,080
Deferred Inflows Related to OPEB	109,458	103,407
Total Deferred Outflows of Resources	3,126,060	3,565,019
Net Position:		
Net investment in capital assets	20,301,970	20,688,573
Restricted for pensions	-	1,752,460
Restricted for purchase orders	3,048	10,518
Unrestricted	10,737,823	9,298,297
Total Net Position	31,042,841	31,749,848
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 39,273,350	$ 38,934,153

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2019 and 2018

	2019	2018
Operating Revenues:		
Charges for services provided to:		
Public	$ 4,607,211	$ 5,178,161
Other governmental entities	8,649,051	8,093,490
Other county departments	-	254
Miscellaneous	21,171	12,661
Total Operating Revenues	13,277,433	13,284,566
Operating Expenses:		
Salaries, wages and benefits	14,679,781	13,553,359
Materials, supplies and services	3,192,224	3,031,431
Heat, light and power	351,728	356,347
Depreciation	592,418	601,302
Total Operating Expenses	18,816,151	17,542,439
Operating Loss	(5,538,718)	(4,257,873)
Non-Operating Revenues (Expenses):		
Interest expense	(6,670)	(13,150)
Grant revenue	2,901,245	2,851,170
Total Non-Operating Revenues (Expenses)	2,894,575	2,838,020
Loss Before Transfers	(2,644,143)	(1,419,853)
Transfers in	1,937,136	1,957,752
Increase (decrease) in Net Position	(707,007)	537,899
Net Position - January 1	31,749,848	31,211,949
Net Position - December 31	$ 31,042,841	$ 31,749,848

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
PARK VIEW HEALTH CENTER FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	$ 13,284,204	$ 13,008,393
Cash received from county	-	254
Cash payments for goods and services	(3,579,041)	(3,541,454)
Cash payments to employees	(14,012,907)	(13,432,989)
Net cash used for operating activities	(4,307,744)	(3,965,796)
Cash flows from noncapital financing activities		
Transfers in	1,937,136	1,957,752
Grants received	2,901,245	2,851,170
Net cash provided by noncapital financing activities	4,838,381	4,808,922
Cash flows from capital and related financing activities:		
Purchases of capital assets	(41,142)	(19,435)
Payment of debt	(329,073)	(313,806)
Interest paid on debt	(8,920)	(14,036)
Net cash used for capital and related financing activities	(379,135)	(347,277)
Net decrease in cash and cash equivalents	151,502	495,849
Cash and cash equivalents - January 1	11,174,275	10,678,426
Cash and cash equivalents - December 31	$ 11,325,777	$ 11,174,275

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
PARK VIEW HEALTH CENTER FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	$ (5,538,718)	$ (4,257,873)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	592,418	601,302
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	160,516	(129,746)
Due from other governments	(82,672)	(146,173)
Due from other funds	(71,073)	-
Inventories	(30,785)	(2,019)
Advance payments	(9,847)	7,426
Net Pension Asset	1,752,460	(1,752,460)
Deferred outflow pension	(2,477,399)	628,343
Deferred outflow WRS Life	(5,029)	(58,534)
Deferred outflow OPEB	24,858	41,868
Vouchers payable	(7,136)	(157,917)
Due to other governments	12,679	(1,166)
Other liabilities	(113,968)	(81,253)
Net Pension liability	2,097,516	(500,843)
Net WRS Life liability	(69,758)	103,947
Net OPEB liability	(102,847)	(249,464)
Deferred inflow pension	(563,429)	1,877,279
Deferred inflow WRS Life	118,419	8,080
Deferred inflow OPEB	6,051	103,407
Total adjustments	1,230,974	292,077
Net cash used for operating activities	$ (4,307,744)	$ (3,965,796)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 11,325,777	$ 11,174,275
	$ 11,325,777	$ 11,174,275

NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES

In 2019 and 2018, there were no non cash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - HIGHWAY FUND

December 31, 2019 and 2018

	2019	2018
ASSETS		
Current Assets:		
Cash and investments	$ 1,161,392	$ 992,891
Receivable (net of allowances for uncollectibles):		
Accounts receivable	15,457	82,594
Interest receivable	7,940	3,129
Due from other governmental agencies	1,875,938	937,981
Inventories	793,371	721,457
Advance payments - Vendors	6,735	5,917
Total Current Assets	3,860,833	2,743,969
Noncurrent Assets:		
Net pension asset	-	691,595
Property and Equipment:		
Land	738,916	738,916
Construction in progress	-	97,843
Buildings	7,220,778	7,120,815
Improvements other than buildings	331,600	233,468
Machinery and equipment	16,515,433	16,196,791
Total Property and Equipment	24,806,727	24,387,833
Less accumulated depreciation	(15,432,974)	(14,879,166)
Total Property and Equipment - Net	9,373,753	9,508,667
Total Noncurrent Assets	9,373,753	10,200,262
Total Assets	13,234,586	12,944,231
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions	2,298,319	1,273,869
Deferred Outflows Related to WRS Life	33,890	31,208
Deferred Outflows Related to OPEB	46,440	45,485
Total Deferred Outflows of Resources	2,378,649	1,350,562
Total Assets and Deferred Outflows of Resources	$ 15,613,235	$ 14,294,793

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - HIGHWAY FUND

December 31, 2019 and 2018

	2019	2018
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 146,216	$ 43,383
Accrued compensation	169,017	164,522
Other accrued liabilities	2,734	3,567
Due to other governmental agencies	20,239	88,080
Unearned revenue	176,547	135,839
Compensated absences	215,587	232,377
Current maturities of long-term debt	80,866	145,446
Total Current Liabilities	811,206	813,214
Compensated absences	192,950	183,806
General obligation debt	319,266	400,132
Net pension liability	834,228	-
Net WRS Life liability	251,378	288,571
OPEB liability	432,377	474,314
Total Liabilities	2,841,405	2,160,037
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions	1,149,458	1,362,910
Deferred Inflows Related to WRS Life	67,445	4,307
Deferred Inflows Related to OPEB	59,100	54,277
Total Deferred Outflows of Resources	1,276,003	1,421,494
Net Position:		
Net Investment in capital assets	8,981,234	9,021,506
Restricted for pensions	-	691,595
Restricted for Purchase orders	4,400	675,837
Unrestricted	2,510,193	324,324
Total Net Position	11,495,827	10,713,262
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 15,613,235	$ 14,294,793

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2019 and 2018

	2019	2018
Operating Revenues:		
Charges for services provided to:		
Public	$ 16,756	$ 100,515
Other governmental entities	8,069,152	6,619,893
Other county departments	9,080,068	7,264,546
Miscellaneous	372,784	70,928
Total Operating Revenues	17,538,760	14,055,882
Operating Expenses:		
Salaries, wages and benefits	6,469,660	6,139,831
Materials, supplies and services	8,672,171	7,185,292
Heat, light and power	229,748	185,773
Depreciation	1,343,861	1,248,582
Total Operating Expenses	16,715,440	14,759,478
Operating income (loss)	823,320	(703,596)
Non-Operating Revenues (Expenses):		
Investment income	46,110	12,395
Interest expense	(11,415)	(11,917)
Gain (loss) on sale of capital assets	(75,450)	26,970
Total Non-Operating Revenues (Expenses)	(40,755)	27,448
Increase (decrease) in Net Position	782,565	(676,148)
Net Position - January 1	10,713,262	11,389,410
Net Position - December 31	$ 11,495,827	$ 10,713,262

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	$ 7,628,580	$ 7,452,302
Cash received from county	9,080,068	7,264,546
Cash payments for goods and services	(8,939,659)	(7,391,280)
Cash payments to employees	(6,199,696)	(5,895,723)
Net cash provided by operating activities	1,569,293	1,429,845
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,291,589)	(1,128,820)
Payment of debt	(145,446)	(112,849)
Interest paid on debt	(12,248)	(11,581)
Proceeds from sale of capital assets	7,192	10,300
Proceeds from issuance of debt	-	100,000
Net cash used for capital and related financing activities	(1,442,091)	(1,142,950)
Cash flows from investing activities:		
Investment income	41,299	12,624
Net cash provided by investing activities	41,299	12,624
Net increase (decrease) in cash and cash equivalents	168,501	299,519
Cash and cash equivalents - January 1	992,891	693,372
Cash and cash equivalents - December 31	$ 1,161,392	$ 992,891

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	$ 823,320	$ (703,596)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,343,861	1,248,582
Effect of changes in assets, deferred outflows, liabilities and deferred inflows		
Receivables	67,137	(41,089)
Due from other governments	(937,957)	567,940
Inventories	(71,914)	68,279
Advance payments	(818)	(5,818)
Net pension asset	691,595	(691,595)
Deferred outflow pension	(1,024,450)	202,186
Deferred outflow WRS Life	(2,682)	(31,208)
Deferred outflow OPEB	(955)	31,109
Vouchers payable	102,833	(160,444)
Due to other governments	(67,841)	63,639
Unearned revenue	40,708	134,115
Other liabilities	(3,151)	21,787
Net pension liability	834,228	(191,399)
Net WRS Life liability	(37,193)	55,421
Net OPEB liability	(41,937)	28,683
Deferred inflow pension	(213,452)	760,540
Deferred inflow WRS Life	63,138	4,307
Deferred inflow OPEB	4,823	54,277
Total adjustments	745,973	2,119,312
Net cash provided by operating activities	$ 1,569,293	$ 1,415,716
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 1,161,392	$ 992,891
	$ 1,161,392	$ 992,891

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2019, the County had no non cash transactions. In 2018, 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, 2019
(With summarized financial information as of December 31, 2018)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2019	December 31, 2018
ASSETS				
Current Assets:				
Cash and investments	$ 212,737	$ 11,594,157	$ 11,806,894	$ 11,539,068
Receivables (net of allowances for uncollectibles):				
Accounts receivable	39	209,030	209,069	359,164
Accrued interest	1,307	120,402	121,709	76,360
Due from other governmental agencies	756	-	756	306
Inventories	17,880	-	17,880	17,041
Advance payments - Vendors	-	363,505	363,505	479,090
Total Current Assets	232,719	12,287,094	12,519,813	12,471,029
Noncurrent Assets:				
Insurance deposit	-	219,872	219,872	226,614
Total Assets	$ 232,719	$ 12,506,966	$ 12,739,685	$ 12,697,643

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS

December 31, 2019
(With summarized financial information as of December 31, 2018)

LIABILITIES AND NET POSITION	General Services Fund	Self-Insurance Fund	Totals December 31, 2019	Totals December 31, 2018
Current Liabilities				
Vouchers payable	$ 33,149	$ 165,996	$ 199,145	$ 116,555
Accrued compensation	2,219	-	2,219	2,187
Claims payable	-	3,477,846	3,477,846	3,058,725
Unearned revenues	-	1,491,362	1,491,362	1,451,499
Compensated absenses	4,873	-	4,873	5,127
Total Current Liabilities	40,241	5,135,204	5,175,445	4,634,093
Compensated absences	14,685	-	14,685	14,688
OPEB liability	10,376	-	10,376	9,879
Total Liabilities	65,302	5,135,204	5,200,506	4,658,660
Net Position:				
Restricted for Purchase orders	-	16,776	16,776	5,160
Unrestricted (deficit)	167,417	7,354,986	7,522,403	8,033,823
Total Net Position	167,417	7,371,762	7,539,179	8,038,983
Total Liabilities and Net Position	$ 232,719	$ 12,506,966	$ 12,739,685	$ 12,697,643

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2019
(With summarized financial information for the year ended December 31, 2018)

	General Services Fund	Self-Insurance Fund	Totals December 31, 2019	Totals December 31, 2018
Operating Revenues:				
Charges for services provided to:				
Public	$ 1,613	$ 2,774,412	$ 2,776,025	$ 3,000,357
Other governmental entities	2,868	-	2,868	3,458
Other county departments	396,551	15,603,045	15,999,596	16,916,645
Miscellaneous	-	84	84	-
Total Operating Revenues	401,032	18,377,541	18,778,573	19,920,460
Operating Expenses:				
Salaries, wages and benefits	52,779	66,448	119,227	113,270
Materials, supplies and services	317,165	20,095,516	20,412,681	18,631,753
Total Operating Expenses	369,944	20,161,964	20,531,908	18,745,023
Operating Income (loss)	31,088	(1,784,423)	(1,753,335)	1,175,437
Non-Operating Revenues:				
Investment income	5,154	424,377	429,531	183,867
Total Non-Operating Revenues	5,154	424,377	429,531	183,867
Income (Loss) Before Transfers	36,242	(1,360,046)	(1,323,804)	1,359,304
Transfers	-	824,000	824,000	-
Increase in Net Position	36,242	(536,046)	(499,804)	1,359,304
Total Net Position - January 1	131,175	7,907,808	8,038,983	6,679,679
Total Net Position - December 31	$ 167,417	$ 7,371,762	$ 7,539,179	$ 8,038,983

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

For the year ended December 31, 2019
(With summarized financial information for the year ended December 31, 2018)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2019	December 31, 2018
Cash flows from operating activities:				
Cash received from customers	$ 4,028	$ 2,774,496	$ 2,778,524	$ 3,003,943
Cash received from county	396,551	15,793,006	16,189,557	16,558,999
Cash payments for goods and services	(298,800)	(19,490,682)	(19,789,482)	(18,450,662)
Cash payments to employees	(52,507)	(66,448)	(118,955)	(114,781)
Net cash provided by (used for) operating activities	49,272	(989,628)	(940,356)	997,499
Cash flows from noncapital financing activities:				
Transfers	-	824,000	824,000	-
Cash flows from investing activities:				
Investment income	4,650	379,532	384,182	161,976
Net increase in cash and cash equivalents	53,922	213,904	267,826	1,159,475
Cash and cash equivalents - January 1	158,815	11,380,253	11,539,068	10,379,593
Cash and cash equivalents - December 31	$ 212,737	$ 11,594,157	$ 11,806,894	$ 11,539,068

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

For the year ended December 31, 2019
(With summarized financial information for the year ended December 31, 2018)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2019	December 31, 2018
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	$ 31,088	$ (1,784,423)	$ (1,753,335)	$ 1,175,438
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Effect of changes in assets and liabilities				
Receivables	(3)	150,098	150,095	(359,164)
Due from other governments	(450)	-	(450)	164
Inventories	(839)	-	(839)	645
Advance payments	9,646	112,681	122,327	44,796
Vouchers payable	9,558	73,032	82,590	18,360
OPEB liability	497	-	497	(1,257)
Other liabilities	(225)	458,984	458,759	118,517
Total adjustments	18,184	794,795	812,979	(177,939)
Net cash provided by (used for) operating activities	$ 49,272	$ (989,628)	$ (940,356)	$ 997,499

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2019 and 2018, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - GENERAL SERVICES FUND

December 31, 2019 and 2018

	2019	2018
ASSETS		
Current Assets:		
Cash and investments	$ 212,737	$ 158,815
Receivables (net of allowances for uncollectibles):		
Accounts receivable	39	36
Accrued interest	1,307	803
Due from other governmental agencies	756	306
Inventories	17,880	17,041
Advance payments - Vendors	-	9,646
Total Assets	$ 232,719	$ 186,647
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 33,149	$ 23,591
Accrued compensation	2,219	2,187
Compensated absenses	4,873	5,127
Total Current Liabilities	40,241	30,905
Compensated absences	14,685	14,688
OPEB liability	10,376	9,879
Total Liabilities	65,302	55,472
Net Position:		
Unrestricted	167,417	131,175
Total Net Position	167,417	131,175
Total Liabilities and Net Position	$ 232,719	$ 186,647

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2019 and 2018

	2019	2018
Operating Revenues:		
Charges for services provided to:		
Public	$ 1,613	$ 1,129
Other governmental entities	2,868	3,458
Other county departments	396,551	421,456
Total Operating Revenues	401,032	426,043
Operating Expenses:		
Salaries, wages and benefits	52,779	51,255
Materials, supplies and services	317,165	348,033
Total Operating Expenses	369,944	399,288
Operating income	31,088	26,755
Non-Operating Revenues (expenses) :		
Investment income	5,154	2,274
Increase in Net Position	36,242	29,029
Net Position - January 1	131,175	102,146
Net Position - December 31	$ 167,417	$ 131,175

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
GENERAL SERVICES FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	$ 4,028	$ 4,715
Cash received from county	396,551	421,456
Cash payments for goods and services	(298,800)	(358,067)
Cash payments to employees	(52,507)	(52,766)
Net cash provided by operating activities	49,272	15,338
Cash flows from investing activities:		
Investment income	4,650	2,093
Net increase in cash and cash equivalents	53,922	17,431
Cash and cash equivalents - January 1	158,815	141,384
Cash and cash equivalents - December 31	$ 212,737	$ 158,815
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 31,088	$ 26,756
Adjustments to reconcile operating income to net cash provided by operating activities:		
Effect of changes in assets and liabilities		
Receivables	(3)	(36)
Due from other governments	(450)	164
Inventories	(839)	645
Advance payments	9,646	(9,646)
Vouchers payable	9,558	(1,034)
OPEB liability	497	(1,257)
Other liabilities	(225)	(254)
Total adjustments	18,184	(11,418)
Net cash provided by operating activities	$ 49,272	$ 15,338

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2019 and 2018, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - SELF INSURANCE FUND

December 31, 2019 and 2018

	2019	2018
ASSETS		
Current Assets:		
Cash and investments	$ 11,594,157	$ 11,380,253
Receivables (net of allowances for uncollectibles):		
Accounts receivable	209,030	359,128
Accrued interest	120,402	75,557
Advance payments - Vendors	363,505	469,444
Total Current Assets	12,287,094	12,284,382
Noncurrent Assets:		
Insurance deposit	219,872	226,614
Total Noncurrent Assets	219,872	226,614
Total Assets	$ 12,506,966	$ 12,510,996
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 165,996	$ 92,964
Claims payable	3,477,846	3,058,725
Unearned revenues	1,491,362	1,451,499
Total Liabilities	5,135,204	4,603,188
Net Position:		
Restricted for Purchase orders	16,776	5,160
Unrestricted	7,354,986	7,902,648
Total Net Position	7,371,762	7,907,808
Total Liabilities and Net Position	$ 12,506,966	$ 12,510,996

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2019 and 2018

	2019	2018
Operating Revenues:		
Charges for services provided to:		
Public	$ 2,774,412	$ 2,999,228
Other county departments	15,603,045	16,495,189
Miscellaneous	84	-
Total Operating Revenues	18,377,541	19,494,417
Operating Expenses:		
Salaries, wages and benefits	66,448	62,015
Materials, supplies and services	20,095,516	18,283,720
Total Operating Expenses	20,161,964	18,345,735
Operating Income	(1,784,423)	1,148,682
Non-Operating Revenues:		
Investment income	424,377	181,593
Income (Loss) Before Transfers	(1,360,046)	1,330,275
Transfers	824,000	-
Increase in Net Position	(536,046)	1,330,275
Net Position - January 1	7,907,808	6,577,533
Net Position - December 31	$ 7,371,762	$ 7,907,808

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Cash flows from operating activities:		
Cash received from customers	$ 2,774,496	$ 2,999,228
Cash received from county	15,793,006	16,137,543
Cash payments for goods and services	(19,490,682)	(18,092,595)
Cash payments to employees	(66,448)	(62,015)
Net cash (used for) provided by operating activities	(989,628)	982,161
Cash flows from noncapital financing activities:		
Transfers	824,000	-
Cash flows from investing activities:		
Investment income	379,532	159,883
Net increase in cash and cash equivalents	213,904	1,142,044
Cash and cash equivalents - January 1	11,380,253	10,238,209
Cash and cash equivalents - December 31	$ 11,594,157	$ 11,380,253

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2019 and 2018

	2019	2018
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	$ (1,784,423)	$ 1,148,682
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Effect of changes in assets and liabilities:		
Receivables	150,098	(359,128)
Advance payments	112,681	54,442
Vouchers payable	73,032	19,394
Other liabilities	458,984	118,771
Total adjustments	794,795	(166,521)
Net cash (used for) provided by operating activities	$ (989,628)	$ 982,161

<u>NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</u>
In 2019 and 2018, there were no noncash transactions.

FIDUCIARY FUNDS

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

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

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2019

	Litigant's Deposit Fund	Inmate's Deposit Fund	Patient's Fund	Meg Unit	Post Retirement Health	Other Custodial Funds	Totals December 31, 2019
ASSETS							
Cash and investments	$ 942,204	$ 57,787	$ 116,736	$ 185,891	$ 99,064	$ 217,239	$ 1,618,921
Accounts receivable	-	-	-	1,693	-	-	1,693
Accrued grants and aid	-	-	-	114,876	-	-	114,876
Prepaid items	-	-	-	7,868	-	-	7,868
Equipment	-	-	-	244,167	-	-	244,167
Total Assets	$ 942,204	$ 57,787	$ 116,736	$ 554,495	$ 99,064	$ 217,239	$ 1,987,525
LIABILITIES							
Liabilities:							
Due to Others	$ 637,461	$ 15,583	$ 33,106	$ 181,647	$ -	$ -	$ 867,797
Salaries Payable	-	-	-	5,560	-	-	5,560
Total Liabilities	637,461	15,583	33,106	187,207	-	-	873,357
NET POSITION							
Restricted for:							
Individuals, Organizations, and Other Governments	304,743	42,204	83,630	367,288	99,064	217,239	1,114,168
Total Liabilities and Net Position	$ 942,204	$ 57,787	$ 116,736	$ 554,495	$ 99,064	$ 217,239	$ 1,987,525

WINNEBAGO COUNTY, WISCONSIN

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

For the Year Ended December 31, 2019

	Litigant's Deposit Fund	Inmate's Deposit Fund	Patient's Fund	Meg Unit	Post Retirement Health	Other Custodial Funds	Totals December 31, 2019
ADDITIONS							
Contributions:							
Indivduals	$ 42,836	$ 1,105,520	$ 109,169	$ -	$ 196,895	$ 1,357	$ 1,455,777
Other Govenments	-	-	-	46,466	-	12,154	58,620
Licenses and Fees Collected	10,004,417	-	-	78,466	-	-	10,082,883
Grants and aid	-	-	-	350,003	-	-	350,003
Miscellaneous	-	-	-	6,448	-	-	6,448
Total Additions	10,047,253	1,105,520	109,169	481,383	196,895	13,511	11,953,731
DEDUCTIONS							
Benefit Payments to Individuals	42,836	1,112,248	26,448		-	-	1,181,532
Payments to State	5,788,319	-	-	-	-	-	5,788,319
Administrative Expenses	-	-	-	139,289	-	-	139,289
Payments to Other Entities	4,208,521	-	-	155,658	200,995	3,863	4,569,037
Other Payments for Operations	-	-	-	204,098	-	-	204,098
Total Deductions	10,039,676	1,112,248	26,448	499,045	200,995	3,863	11,882,275
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	7,577	(6,728)	82,721	(17,662)	(4,100)	9,648	71,456
Fiduciary Net Position - Beginning of Year	297,166	48,932	909	384,950	103,164	207,591	1,042,712
Fiduciary Net Position - End of Year	$ 304,743	$ 42,204	$ 83,630	$ 367,288	$ 99,064	$ 217,239	$ 1,114,168

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

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

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2019 and 2018

	2019	2018
General Capital Assets:		
Land	$ 4,242,962	$ 3,933,677
Buildings	75,536,352	75,536,352
Improvements other than buildings	23,096,491	23,071,546
Machinery and equipment	39,794,607	36,591,005
Infrastructure	110,635,771	105,605,531
Construction in progress	8,422,098	8,569,762
	261,728,281	253,307,873
Less accumulated depreciation	(78,873,200)	(74,221,753)
Total General Capital Assets - Net	$ 182,855,081	$ 179,086,120
Investment in General Capital Assets From:		
General revenues	$ 182,708,804	$ 178,939,843
Special revenues	146,277	146,277
Assets	$ 182,855,081	$ 179,086,120

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2019

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra-structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	$ -	$ -	$ -	$ 110,720	$ -	$ 58,267	$ 52,453
County Clerk	-	-	-	124,010	-	62,561	61,449
Information Systems	-	-	74,371	5,788,618	-	4,353,942	1,509,047
Facilities Management	2,708,419	50,594,440	10,467,949	2,373,786	-	21,774,994	44,369,600
Total General Government	2,708,419	50,594,440	10,542,320	8,397,134	-	26,249,764	45,992,549
Public Safety:							
District Attorney	-	-	-	69,057	-	38,848	30,209
Emergency Management	-	-	-	1,087,684	-	960,196	127,488
Sheriff / Jail	-	11,584	931,408	23,328,444	-	13,539,162	10,732,274
Courts	-	-	-	556,956	-	235,317	321,639
Total Public Safety	-	11,584	931,408	25,042,141	-	14,773,523	11,211,610
Health and Human Services:							
Child Support	-	-	-	69,508	-	62,864	6,644
Public Health	-	-	9,331	66,756	-	35,828	40,259
Human Services	-	-	32,749	420,276	-	286,985	166,040
Total Health and Human Services	-	-	42,080	556,540	-	385,677	212,943

Continued

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2019

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra-structure	Less Accumulated Depreciation	General Capital Assets Net
Culture, Education and Recreation:							
U.W. - Oshkosh Fox Cities Campus	196,210	18,460,243	1,511,093	590,985	-	10,006,525	10,752,006
University Extension	-	144,054	-	124,725	-	104,330	164,449
Parks	1,268,316	6,106,465	10,069,590	2,338,550	-	11,842,047	7,940,874
Ice Arena	70,017	219,566	-	45,750	-	237,758	97,575
Total Culture, Education and Recreation	1,534,543	24,930,328	11,580,683	3,100,010	-	22,190,660	18,954,904
Conservation and Development:							
Register of Deeds	-	-	-	86,270	-	48,864	37,406
Land & Water Conservation	-	-	-	177,186	-	125,106	52,080
Planning / Zoning	-	-	-	2,435,326	-	2,397,786	37,540
Total Conservation and Development:	-	-	-	2,698,782	-	2,571,756	127,026
Infrastructure							
Highway Systems	-	-	-	-	110,635,771	12,701,820	97,933,951
Allocated to Functions	$ 4,242,962	$ 75,536,352	$ 23,096,491	$ 39,794,607	$ 110,635,771	$ 78,873,200	$ 174,432,983
Construction in Progress							8,422,098
Total General Capital Assets - Net							$ 182,855,081

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, 2019

	General Capital Assets December 31, 2018	Additions	Deductions	General Capital Assets December 31, 2019
General Government:				
County Board	$ 110,720	$ -	$ -	$ 110,720
County Clerk	124,010	-	-	124,010
Information Systems	5,638,671	224,318	-	5,862,989
Facilities Management	66,073,074	95,672	24,152	66,144,594
Total General Government	71,946,475	319,990	24,152	72,242,313
Public Safety:				
District Attorney	51,653	29,133	11,729	69,057
Emergency Management	1,087,684	-	-	1,087,684
Sheriff / Jail	21,606,203	2,859,954	194,721	24,271,436
Courts	494,291	62,665	-	556,956
Total Public Safety	23,239,831	2,951,752	206,450	25,985,133
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	92,236	-	16,149	76,087
Human Services	421,100	52,506	20,581	453,025
Total Health and Human Services	582,844	52,506	36,730	598,620

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, 2019

	General Capital Assets December 31, 2018	Additions	Deductions	General Capital Assets December 31, 2019
Culture, Education and Recreation:				
U.W. - Oshkosh Fox Cities Campus	20,733,586	24,945	-	20,758,531
University Extension	268,779	-	-	268,779
Parks	19,340,450	442,471	-	19,782,921
Ice Arena	335,333	-	-	335,333
Total Culture, Education and Recreation	40,678,148	467,416	-	41,145,564
Conservation and Development:				
Register of Deeds	72,770	13,500	-	86,270
Land and Water Conservation	177,186	-	-	177,186
Planning / Zoning	2,435,326	-	-	2,435,326
Total Conservation and Development	2,685,282	13,500	-	2,698,782
Total General Capital Assets Allocated to Functions	139,132,580	3,805,164	267,332	142,670,412
Infrastructure	105,605,531	8,225,429	3,195,189	110,635,771
Construction in Progress	8,569,762	10,157,124	10,304,788	8,422,098
Total General Capital Assets	253,307,873	22,187,717	13,767,309	261,728,281
Accumulated Depreciation	(74,262,753)	(5,910,085)	(1,299,638)	(78,873,200)
Total General Capital Assets - Net	$ 179,045,120	$ 16,277,632	$ 12,467,671	$ 182,855,081