SUPPLEMENTAL INFORMATION

GENERAL FUND

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

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2015 and 2014

	2015	2014
ASSETS		
Cash and investments	$ 27,662,211	$ 26,173,025
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,563,214	5,878,242
Property taxes levied for ensuing year's budget	65,062,977	65,494,165
Taxes levied for other governments	1,986,362	1,966,981
Accounts receivable	(4,992)	221,232
Accrued interest	94,007	68,006
Due from other governmental agencies	1,603,249	1,345,645
Due from other funds	10,000	10,000
Inventories	996	25
Advance payments - Vendors	316,009	164,026
Total Current Assets	102,294,033	101,321,347
Loans receivable	2,203,858	1,523,196
Total Assets	$ 104,497,891	$ 102,844,543
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 1,362,780	$ 811,948
Accrued compensation	1,631,123	2,670,325
Due to other governmental agencies	2,500,017	2,495,889
Total Liabilities	5,493,920	5,978,162
Deferred Inflows of Resources:		
Property taxes	66,208,813	66,740,329
Other unearned revenue	534,400	425,501
Total Deferred Inflows of Resources	66,743,213	67,165,830

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2015 and 2014

	2015	2014
Fund Balance:		
Nonspendable:		
Delinquent property taxes	3,695,823	4,014,393
Inventories	996	25
Advance payments	316,009	164,026
Restricted for:		
Economic Development	3,004,180	2,989,145
Public Safety	228,437	448,704
Scholarship Program	35,064	34,181
Committed for:		
Prior years commitments	322,655	334,840
Assigned for:		
Subsequent year's revenues	931,104	-
Subsequent year's expenditures	1,209,342	659,500
Prior years appropriations	344,327	606,332
Economic development	823,497	794,474
Special projects	440,541	1,088,354
Unassigned	20,908,783	18,566,577
Total Fund Balance	32,260,758	29,700,551
Total Liabilities, Deferred Infows of Resources and Fund Balance	$ 104,497,891	$ 102,844,543

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Revenues:					
Taxes:					
Property Taxes	$ 65,494,165	$ 65,494,165	$ 66,524,659	$ 1,030,494	$ 65,688,791
Other Taxes	270,600	270,600	356,550	85,950	324,025
Interest on Taxes	1,100,000	1,100,000	929,453	(170,547)	1,151,499
Total Taxes	66,864,765	66,864,765	67,810,662	945,897	67,164,315
Intergovernmental:					
State Shared Taxes	3,195,000	3,195,000	3,302,262	107,262	3,320,117
Indirect Cost Reimbursement	140,129	140,129	210,195	70,066	149,717
Facility Management	-	25,000	14,570	(10,430)	-
County Road Maintenance	1,955,390	1,955,390	1,971,052	15,662	1,925,115
Child Support	1,743,664	1,743,664	1,256,411	(487,253)	1,306,060
Public Health	1,400,558	1,796,467	1,568,932	(227,535)	1,515,278
Veterans Service	13,000	13,000	13,000	-	13,000
University Extension	12,500	12,500	13,694	1,194	7,079
Parks	33,400	33,400	33,400	-	53,055
Boat Landing	50,000	50,000	-	(50,000)	-
Land Records	1,000	1,000	1,000	-	1,000
Land & Water Conservation	316,300	431,276	255,755	(175,521)	308,779
Planning	10,000	10,000	15,010	5,010	9,443
District Attorney	123,356	123,356	154,734	31,378	126,309
Emergency Management	139,725	146,225	152,287	6,062	150,221
Sheriff	110,775	120,275	134,501	14,226	162,409
Jail Assessment	5,000	5,000	7,836	2,836	8,199
Court System	713,508	713,508	727,812	14,304	660,785
Total Intergovernmental	9,963,305	10,515,190	9,832,451	(682,739)	9,716,566

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Licenses and Permits:					
County Clerk	$ 49,450	$ 49,450	$ 44,484	$ (4,966)	$ 51,546
Planning	140,500	140,500	146,395	5,895	130,990
District Attorney	18,000	18,000	17,310	(690)	18,391
Court System	27,600	27,600	29,290	1,690	33,320
Total Licenses and Permits	235,550	235,550	237,479	1,929	234,247
Fines, Forfeitures and Penalties:					
Parks	-	-	-	-	123,290
Boat Landing	106,000	106,000	106,578	578	-
Land and Water Conservation	500	500	-	(500)	250
Planning	3,200	3,200	2,601	(599)	3,651
District Attorney	5,000	5,000	1,398	(3,602)	918
Sheriff	6,500	6,500	7,621	1,121	9,775
Jail Improvements	173,000	173,000	144,289	(28,711)	152,802
Court System	459,000	459,000	404,786	(54,214)	418,859
Total Fines, Forfeitures and Penalties	753,200	753,200	667,273	(85,927)	709,545
Charges for Services Provided to Public:					
County Clerk	1,050	1,050	465	(585)	776
County Treasurer	31,300	31,300	38,577	7,277	46,033
Corporation Counsel	8,000	8,000	13,621	5,621	12,269
Human Resources	25	25	1,167	1,142	713
Unclassified	200	200	165	(35)	150
Child Support	38,000	38,000	27,894	(10,106)	32,808
Public Health	480,970	490,970	505,068	14,098	468,343

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Veterans Service	$ 300	$ 300	$ 3,427	$ 3,127	$ 1,623
University Extension	33,600	33,600	31,854	(1,746)	35,449
Parks	238,547	240,047	230,489	(9,558)	240,982
Register of Deeds	542,500	542,500	614,166	71,666	687,245
Land Records	220,000	220,000	199,159	(20,841)	182,552
Land & Water Conservation	14,024	14,024	8,898	(5,126)	8,344
Planning	96,170	96,170	106,425	10,255	98,238
Tax Lister	600	600	575	(25)	335
District Attorney	83,000	83,000	109,677	26,677	83,826
Coroner	150,150	150,150	160,890	10,740	134,637
Sheriff	1,691,890	1,709,390	1,530,946	(178,444)	1,568,072
Court System	725,500	725,500	612,553	(112,947)	667,462
Total Charges for Services Provided to Public	4,355,826	4,384,826	4,196,016	(188,810)	4,269,857
Charges for Services Provided to Other Governmental Entities:					
County Clerk	30,900	30,900	33,371	2,471	30,239
Facilities	9,400	9,400	9,396	(4)	6,996
Parks	-	-	1,625	1,625	12
Sheriff	$ 827,207	$ 827,207	$ 1,002,047	$ 174,840	$ 870,227
Court System	18,000	18,000	21,170	3,170	21,174
Total Charges for Services Provided to Other Governmental Entities	885,507	885,507	1,067,609	182,102	928,648

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Charges for Services Provided to Other County Departments:					
County Executive	7,500	7,500	7,500	-	7,500
County Treasurer	8,300	8,300	8,304	4	9,000
Corporation Counsel	14,000	14,000	14,004	4	14,004
Human Resources	13,000	13,000	12,996	(4)	26,004
Finance	45,500	45,500	31,404	(14,096)	50,004
Information Systems	61,052	61,052	59,586	(1,466)	60,627
Facilities Management	33,000	33,000	43,200	10,200	45,950
County Road Maintenance	33,000	33,000	20,124	(12,876)	25,869
Public Health	22,600	22,600	30,573	7,973	37,477
Register of Deeds	100	100	-	(100)	-
Land Records	350	350	-	(350)	-
Land & Water Conservation	15,019	15,019	15,019	-	15,102
Planning	300	300	-	(300)	-
District Attorney	34,788	34,788	-	(34,788)	-
Total Charges for Services Provided to Other County Departments	288,509	288,509	242,710	(45,799)	291,537
Investment Income:					
Investments	628,425	628,425	665,850	37,425	985,509

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Miscellaneous:					
Land, Building and Equipment Rentals	$ 42,615	$ 42,615	$ 41,080	$ (1,535)	$ 42,002
Sale of Property, Equipment and Materials	100,800	104,800	332,607	227,807	128,424
Insurance Recoveries	15,000	15,000	4,530	(10,470)	7,390
Unclassified	253,356	366,856	408,919	42,063	347,907
Total Miscellaneous	411,771	529,271	787,136	257,865	525,723
Total Revenues	84,386,858	85,085,243	85,507,186	421,943	84,825,947
Other Financing Sources:					
Transfers in	-	-	-	-	548,712
Total Revenues and Other Financing Sources	$ 84,386,858	$ 85,085,243	$ 85,507,186	$ 421,943	$ 85,374,659

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	$ 173,000	$ 173,000	$ 144,369	$ 28,631	$ 145,139
Travel and Meetings	72,825	72,825	61,210	11,615	55,909
Other Operating Expenditures	124,000	194,000	73,178	120,822	42,785
Total Expenditures	369,825	439,825	278,757	161,068	243,833
County Executive					
Salaries, Wages and Benefits	223,491	225,391	225,093	298	219,267
Travel and Meetings	2,870	2,870	1,715	1,155	1,111
Other Operating Expenditures	4,190	4,190	3,858	332	3,002
Total Expenditures	230,551	232,451	230,666	1,785	223,380
County Clerk					
Salaries, Wages and Benefits	229,715	231,340	231,363	(23)	229,943
Travel and Meetings	1,420	2,287	2,191	96	1,601
Capital Outlay	108,000	111,300	106,685	4,615	-
Other Operating Expenditures	116,619	112,452	68,401	44,051	149,538
Total Expenditures	455,754	457,379	408,640	48,739	381,082
County Treasurer					
Salaries, Wages and Benefits	261,813	261,813	263,867	(2,054)	250,066
Travel and Meetings	1,356	1,356	1,355	1	928
Other Operating Expenditures	147,510	148,610	138,783	9,827	134,821
Total Expenditures	410,679	411,779	404,005	7,774	385,815

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variances with Final Budget	Actual
Corporation Counsel					
Salaries, Wages and Benefits	$ 388,701	$ 393,311	$ 393,315	$ (4)	$ 376,898
Travel and Meetings	2,045	2,045	490	1,555	968
Other Operating Expenditures	118,262	118,262	129,939	(11,677)	114,090
Total Expenditures	509,008	513,618	523,744	(10,126)	491,956
Human Resources					
Salaries, Wages and Benefits	651,600	651,600	651,555	45	637,227
Travel and Meetings	4,015	4,015	1,696	2,319	2,243
Other Operating Expenditures	254,598	254,598	123,349	131,249	217,138
Total Expenditures	910,213	910,213	776,600	133,613	856,608
Finance					
Salaries, Wages and Benefits	520,410	523,410	522,859	551	508,514
Travel and Meetings	3,905	3,905	2,311	1,594	3,479
Other Operating Expenditures	232,860	232,860	206,016	26,844	197,468
Total Expenditures	757,175	760,175	731,186	28,989	709,461
Information Systems					
Salaries, Wages and Benefits	1,424,039	1,424,039	1,391,076	32,963	1,298,974
Travel and Meetings	12,200	12,200	10,095	2,105	17,323
Capital Outlay	236,800	516,358	399,958	116,400	468,533
Other Operating Expenditures	913,206	912,573	667,441	245,132	615,236
Total Expenditures	2,586,245	2,865,170	2,468,570	396,600	2,400,066
Facilities Management					
Salaries, Wages and Benefits	2,594,988	2,584,988	2,412,665	172,323	2,413,343
Travel and Meetings	2,450	12,450	7,155	5,295	427
Capital Outlay	230,200	446,997	216,207	230,790	163,383
Other Operating Expenditures	2,582,677	2,953,074	2,829,267	123,807	2,288,817
Total Expenditures	5,410,315	5,997,509	5,465,294	532,215	4,865,970

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Miscellaneous					
Salaries, Wages and Benefits	$ 246,450	$ 246,450	$ 287,547	$ (41,097)	$ 117,743
Other Operating Expenditures	3,033,265	2,908,355	2,848,302	60,053	2,406,139
Total Expenditures	3,279,715	3,154,805	3,135,849	18,956	2,523,882
Total General Government	14,919,480	15,742,924	14,423,311	1,319,613	13,082,053
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	17,011,660	17,158,660	17,160,875	(2,215)	16,332,828
Travel and Meetings	81,645	81,645	77,578	4,067	71,390
Capital Outlay	534,344	552,344	514,652	37,692	466,591
Other Operating Expenditures	4,002,590	3,877,265	3,395,430	481,835	3,481,912
Total Expenditures	21,630,239	21,669,914	21,148,535	521,379	20,352,721
Jail Improvements					
Capital Outlay	236,000	236,000	195,364	40,636	-
Other Operating Expenditures	178,000	178,000	177,028	972	158,157
Total Expenditures	414,000	414,000	372,392	41,608	158,157
Emergency Management					
Salaries, Wages and Benefits	215,469	215,469	215,134	335	202,886
Travel and Meetings	4,850	4,850	1,109	3,741	2,635
Capital Outlay	20,500	20,500	19,987	513	26,266
Other Operating Expenditures	93,393	107,683	83,676	24,007	86,606
Total Expenditures	334,212	348,502	319,906	28,596	318,393
Courts					
Salaries, Wages and Benefits	3,115,978	3,115,978	2,982,017	133,961	3,045,269
Travel and Meetings	13,180	13,180	8,531	4,649	7,661
Other Operating Expenditures	1,037,349	1,045,522	866,767	178,755	858,524
Total Expenditures	4,166,507	4,174,680	3,857,315	317,365	3,911,454

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Coroner					
Salaries, Wages and Benefits	$ 210,997	$ 233,397	$ 233,389	$ 8	$ 213,146
Travel and Meetings	22,280	22,280	21,784	496	20,318
Other Operating Expenditures	196,378	196,378	198,358	(1,980)	196,312
Total Expenditures	429,655	452,055	453,531	(1,476)	429,776
District Attorney					
Salaries, Wages and Benefits	1,210,462	1,210,462	1,132,883	77,579	1,096,347
Travel and Meetings	6,950	6,950	5,320	1,630	5,209
Other Operating Expenditures	127,588	127,588	117,178	10,410	127,705
Total Expenditures	1,345,000	1,345,000	1,255,381	89,619	1,229,261
Total Public Safety	28,319,613	28,404,151	27,407,060	997,091	26,399,762
Public Works:					
County Road Maintenance					
Other Operating Expenditures	3,080,815	3,117,634	2,618,312	499,322	2,811,928
Total Expenditures	3,080,815	3,117,634	2,618,312	499,322	2,811,928
Total Public Works	3,080,815	3,117,634	2,618,312	499,322	2,811,928
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	3,194,705	3,248,681	2,807,956	440,725	2,830,667
Travel and Meetings	57,150	76,992	52,986	24,006	48,956
Other Operating Expenditures	412,196	770,787	650,479	120,308	473,151
Total Expenditures	3,664,051	4,096,460	3,511,421	585,039	3,352,774

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Veterans Service					
Salaries, Wages and Benefits	$ 299,784	$ 318,611	$ 318,746	$ (135)	$ 298,617
Travel and Meetings	9,630	9,630	6,314	3,316	7,104
Other Operating Expenditures	89,335	76,958	71,286	5,672	69,907
Total Expenditures	398,749	405,199	396,346	8,853	375,628
Child Support					
Salaries, Wages and Benefits	1,426,527	1,426,877	1,427,117	(240)	1,307,880
Travel and Meetings	5,235	5,235	4,662	573	3,641
Other Operating Expenditures	114,393	114,393	106,766	7,627	103,405
Total Expenditures	1,546,155	1,546,505	1,538,545	7,960	1,414,926
Total Health and Human Services	5,608,955	6,048,164	5,446,312	601,852	5,143,328
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	609,527	609,527	597,391	12,136	566,634
Travel and Meetings	1,810	2,810	2,528	282	1,789
Capital Outlay	83,000	83,000	76,204	6,796	125,294
Other Operating Expenditures	855,431	880,614	769,726	110,888	694,090
Total Expenditures	1,549,768	1,575,951	1,445,849	130,102	1,387,807
Boat Landing					
Salaries, Wages and Benefits	17,528	17,528	13,644	3,884	14,334
Capital Outlay	75,000	75,000	22,139	52,861	42,210
Other Operating Expenditures	99,860	175,384	75,618	99,766	88,047
Total Expenditures	192,388	267,912	111,401	156,511	144,591
Scholarship Program					
Other Operating Expenditures	9,000	10,000	8,500	1,500	8,000
Total Expenditures	9,000	10,000	8,500	1,500	8,000

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
U.W. - Fox Valley					
Capital Outlay	$ 64,176	$ 119,749	$ 102,403	$ 17,346	$ 52,191
Other Operating Expenditures	271,088	488,123	246,510	241,613	249,898
Total Expenditures	335,264	607,872	348,913	258,959	302,089
University Extension					
Salaries, Wages and Benefits	278,387	278,387	226,320	52,067	263,478
Travel and Meetings	15,325	15,325	13,898	1,427	10,932
Capital Outlay	-	140,985	124,661	16,324	37,480
Other Operating Expenditures	299,223	305,003	274,753	30,250	223,364
Total Expenditures	592,935	739,700	639,632	100,068	535,254
Total Culture, Education and Recreation	2,679,355	3,201,435	2,554,295	647,140	2,377,741
Conservation and Development:					
Economic Development					
Travel and Meetings	210	210	161	49	127
Other Operating Expenditures	192,585	192,585	184,175	8,410	193,753
Total Expenditures	192,795	192,795	184,336	8,459	193,880
Planning					
Salaries, Wages and Benefits	893,088	895,188	895,460	(272)	865,654
Travel and Meetings	4,230	4,230	4,193	37	3,099
Other Operating Expenditures	79,446	79,552	76,611	2,941	43,123
Total Expenditures	976,764	978,970	976,264	2,706	911,876
Land Records					
Travel and Meetings	800	800	298	502	4,580
Other Operating Expenditures	161,368	190,518	183,130	7,388	282,675
Total Expenditures	162,168	191,318	183,428	7,890	287,255

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Property Lister					
Salaries, Wages and Benefits	$ 144,900	$ 144,900	$ 146,293	$ (1,393)	$ 125,815
Travel and Meetings	600	600	-	600	-
Other Operating Expenditures	11,889	11,889	4,570	7,319	7,931
Total Expenditures	157,389	157,389	150,863	6,526	133,746
Land & Water Conservation					
Salaries, Wages and Benefits	543,296	543,296	539,810	3,486	524,071
Travel and Meetings	4,750	4,750	2,553	2,197	2,720
Capital Outlay	-	-	-	-	24,500
Other Operating Expenditures	289,763	456,107	177,595	278,512	240,759
Total Expenditures	837,809	1,004,153	719,958	284,195	792,050
Register of Deeds					
Salaries, Wages and Benefits	437,044	437,779	437,783	(4)	428,351
Travel and Meetings	2,624	2,624	2,449	175	2,208
Other Operating Expenditures	83,802	83,802	84,486	(684)	190,518
Total Expenditures	523,470	524,205	524,718	(513)	621,077
Total Conservation and Development	2,850,395	3,048,830	2,739,567	309,263	2,939,884
Total Expenditures	57,458,613	59,563,138	55,188,857	4,374,281	52,754,696
Other Financing Uses:					
Transfers Out	27,655,243	29,958,121	27,758,122	2,199,999	33,263,027
Total Other Financing Uses	27,655,243	29,958,121	27,758,122	2,199,999	33,263,027
Total Expenditures and Other Financing Uses	$ 85,113,856	$ 89,521,259	$ 82,946,979	$ 6,574,280	$ 86,017,723

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, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 2,347,581	$ 1,881,777
Accounts receivable (net of allowances)	15,727	92,107
Due from other governmental agencies	2,924,552	1,877,950
Advance payments - Vendors	45,541	46,365
Total Assets	$ 5,333,401	$ 3,898,199
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 2,277,554	$ 1,527,075
Accrued compensation	397,349	352,942
Other accrued liabilities	3	429
Due to other governmental agencies	414,698	758,086
Due to other funds	10,000	10,000
Total Liabilities	3,099,604	2,648,532
Deferred Inflows of Resources:		
Other unearned revenue	2,087,011	1,171,837
Fund Balance:		
Nonspendable:		
Advance payments	45,541	46,365
Assigned		
Prior year's expenditures	7,001	-
Special Revenue	94,244	31,465
Total Fund Balance	146,786	77,830
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 5,333,401	$ 3,898,199

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, 2015
(With summarized financial information as of December 31, 2014)

	Debt Service Fund	Capital Projects Fund	Totals December 31, 2015	Totals December 31, 2014
ASSETS				
Cash and investments	$ 1,598,629	$ 4,247,325	$ 5,845,954	$ 8,171,375
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	-	-	4,890
Accrued interest	12,680	-	12,680	13,700
Loans receivable	917,957	-	917,957	994,047
Total Assets	$ 2,529,266	$ 4,247,325	$ 6,776,591	$ 9,184,012
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Vouchers payable	$ 10,426	$ 91,518	$ 101,944	$ 412,657
Other accrued liabilities	-	-	-	101,724
Total Liabilities	10,426	91,518	101,944	514,381
Deferred Inflow of Resources:				
Unearned revenue	917,957	-	917,957	994,047
Fund Balances:				
Restricted for:				
Unspent bond proceeds - Capital improvements	-	670,240	670,240	1,564,424
Committed for:				
Debt service	1,600,883	-	1,600,883	4,238,459
Construction of capital assets	-	3,406,648	3,406,648	1,719,051
Encumbrances	-	78,919	78,919	153,650
Total Fund Balances	1,600,883	4,155,807	5,756,690	7,675,584
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 2,529,266	$ 4,247,325	$ 6,776,591	$ 9,184,012

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2015	December 31, 2014
Revenues:				
Intergovernmental	$ -	$ 3,007	$ 3,007	$ 356,302
Investment income	51,579	-	51,579	42,551
Miscellaneous	259,603	-	259,603	-
Contributions	-	101,723	101,723	-
Total Revenue	311,182	104,730	415,912	398,853
Expenditures:				
Capital projects	-	4,427,730	4,427,730	6,138,646
Debt service:				
Principal retirement	5,319,481	-	5,319,481	4,963,970
Interest and fiscal charges	639,611	-	639,611	740,974
Total Expenditures	5,959,092	4,427,730	10,386,822	11,843,590
Excess of Revenues Under Expenditures	(5,647,910)	(4,323,000)	(9,970,910)	(11,444,737)
Other Financing Sources (Uses):				
Transfers in	4,843,196	2,243,240	7,086,436	11,232,884
Transfers out	-	(1,305,558)	(1,305,558)	(1,088,022)
Payment of refunded debt	(1,966,442)	-	(1,966,442)	(1,315,000)
Debt issued	46,000	4,104,000	4,150,000	4,395,000
Premium on debt issuance	87,580	-	87,580	76,378
Total Other Financing Sources (Uses)	3,010,334	5,041,682	8,052,016	13,301,240
Change in Fund Balances	(2,637,576)	718,682	(1,918,894)	1,856,503
Fund Balances - January 1	4,238,459	3,437,125	7,675,584	5,819,081
Fund Balances - December 31	$ 1,600,883	$ 4,155,807	$ 5,756,690	$ 7,675,584

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, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015 Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2014 Actuals
Revenues:					
Intergovernmental	$ 544,419	$ 544,419	$ 3,007	$ (541,412)	$ 356,302
Investment income	-	-	51,579	51,579	42,551
Miscellaneous	-	-	259,603	259,603	-
Contributions	-	-	101,723	101,723	-
Total Revenue	544,419	544,419	415,912	(128,507)	398,853
Expenditures:					
Current:					
Capital projects	10,727,201	10,727,201	4,427,730	6,299,471	6,138,646
Debt service:					
Principal retirement	5,168,000	5,168,000	5,319,481	(151,481)	4,963,970
Interest and fiscal charges	635,000	635,000	639,611	(4,611)	740,974
Total Expenditures	16,530,201	16,530,201	10,386,822	6,143,379	11,843,590
Excess of Revenues Over (Under) Expenditures	(15,985,782)	(15,985,782)	(9,970,910)	6,014,872	(11,444,737)
Other Financing Sources (Uses):					
Transfers in	5,786,240	5,786,240	7,086,436	1,300,196	11,232,884
Transfers out	-	-	(1,305,558)	(1,305,558)	(1,088,022)
Payment of refunded debt	-	(1,966,442)	(1,966,442)	-	(1,315,000)
Debt issued	5,264,550	5,310,550	4,150,000	(1,160,550)	4,395,000
Premium on debt issuance	-	87,580	87,580	-	76,378
Total Other Financing Sources (Uses)	11,050,790	9,217,928	8,052,016	(1,165,912)	13,301,240
Change in Fund Balances	$ (4,934,992)	$ (6,767,854)	(1,918,894)	$ 4,848,960	1,856,503
Fund Balances - January 1			7,675,584		5,819,081
Fund Balances - December 31			$ 5,756,690		$ 7,675,584

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 2008 – To accumulate monies for payment of $6,375,000 of notes issued for the purpose of constructing CTH E, G, M and Y, University Ave building improvements for UWFV, and arts center for UWFV.

- General Obligation Notes Series 2009 – To accumulate monies for payment of $3,810,000 of notes issued for the purpose of constructing CTH E, G, M and Y, University Ave building improvements for UWFV, and arts center for UWFV.

- General Obligation Notes Series 2010 – To accumulate monies for payment of $11,575,000 of notes issued for the purpose of Oshkosh B'Gosh building purchase and remodeling; financial software replacement; the replacement of the central dictation system; Jail chiller replacement; HVAC replacement at the expo center; Fairview tower fiber installation; relocate IS fiber hub; parking lot resurfacing; Parkview building demolition; constructing CTH D, E and T.

- General Obligation Notes Series 2010 – To accumulate monies for payment of $1,057,500 of notes issued for the purpose of passing through a loan to Winnebago County Housing Authority to remodeling low income housing.

- General Obligation Notes Series 2010 – To accumulate monies for payment of $125,000 of notes issued for the purpose of passing through a loan to East Central Regional Planning Commission to refinance prior service pension liability.

- General Obligation Notes Series 2011 – To accumulate monies for payment of $3,267,000 of notes issued for the purpose of; parking lot resurfacing, computer aided dispatch, radio system upgrade, UWFV 1655 building engineering, constructing CTH MM, FF and P.

- General Obligation Notes Series 2012 Refunding – To accumulate monies for payment of $2,703,588 of 2003 Series B and 2004 Series B notes.

- General Obligation Notes Series 2012 Refunding – To accumulate monies for payment of $1,710,674 of 2003 Series D and 2005 Series notes and 2006 Series notes.

- General Obligation Notes Series 2012 – To accumulate monies for payment of $16,937,000 of notes issued for the purpose of the radio system upgrade; financial software replacement; Jail chiller replacement; Parkview building demolition; UWFV 1655 University Building; courthouse window replacement; facility building masonry repairs; constructing CTH H, M,T and G bridge.

- General Obligation Notes Series 2014 – To accumulate monies for payment of $4,395,000 of notes issued for the purpose of the parks road project; UWFV roof project; reconstruction of CTH T highway and CTH I/N intersection.

- 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.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-
NONMAJOR DEBT SERVICE FUND

December 31, 2015 and 2014

	Totals	
	December 31, 2015	December 31, 2014
ASSETS		
Cash and investments	$ 1,598,629	$ 4,256,559
Accrued interest	12,680	13,700
Loans receivable	917,957	994,047
Total Assets	$ 2,529,266	$ 5,264,306
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 10,426	$ 31,800.00
Total Liabilities	10,426	31,800
Deferred Inflows of Resources:		
Unearned revenue	917,957	994,047
Fund balance:		
Committed for:		
Debt service	1,600,883	4,238,459
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 2,529,266	$ 5,264,306

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, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variances with Final Budget	2014 Actual
Revenues:					
Investment income (loss)	$ -	$ -	$ 51,579	$ 51,579	$ 42,551
Miscellaneous	-	-	259,603	259,603	-
Total Revenues	-	-	311,182	311,182	42,551
Expenditures:					
Debt Service:					
Principal retirement	5,168,000	5,168,000	5,319,481	(151,481)	4,963,970
Interest and fiscal charges	635,000	635,000	639,611	(4,611)	740,974
Total Expenditures	5,803,000	5,803,000	5,959,092	(156,092)	5,704,944
Excess of Revenues Over (Under) Expenditures	(5,803,000)	(5,803,000)	(5,647,910)	155,090	(5,662,393)
Other Financing Sources (Uses):					
Transfers in	3,803,000	3,803,000	4,843,196	1,040,196	7,442,003
Payment to refund debt	-	(2,120,000)	(1,966,442)	153,558	(1,315,000)
Debt issued	-	-	46,000	46,000	42,000
Premium on debt issuance	-	-	87,580	87,580	76,378
Total Other Financing Sources (Uses)	3,803,000	1,683,000	3,010,334	1,327,334	6,245,381
Change in Fund Balance	$ (2,000,000)	$ (4,120,000)	(2,637,576)	$ 1,482,424	582,988
Fund Balance - January 1			4,238,459		3,655,471
Fund Balance - December 31			$ 1,600,883		$ 4,238,459

CAPITAL PROJECTS FUND

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

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

- Community Park Road Reconstruction and Other Improvements – To account for the costs of reconstruction of the roads at the county park and other improvements within the county parks.

- Storm Water Mitigation Project – Install a storm water collection / diversion system at the grounds of Park View Health Center, the County Park, Coughlin Center, and Fairgrounds areas to divert storm water and eliminate flooding problems that are occurring around these areas.

- Jail Parking Expansion – To account for the costs of expanding the parking lot at the Sheriff Building.

- Asphalt Replacement Program– To account for the cost of the replacement of various parking lots at county office locations.

- 911 System Upgrade– To account for the cost to upgrade the 911 communication system used by the sheriff department.

- Radio System Upgrade– To account for the cost of the replacement of radio equipment used by the sheriff department.

- Computer Aided Dispatch – To account for the cost of the upgrading computer aided dispatch system.

- Road Construction &Resurfacing – To account for the costs for engineering, construction and resurfacing the county road system.

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-
NONMAJOR CAPITAL PROJECTS FUND

December 31, 2015 and 2014

ASSETS	2015	2014
Cash and investments	$ 4,247,325	$ 3,914,816
Receivables (net of allowances for uncollectibles):		
Accounts receivable	-	4,890
Total Assets	$ 4,247,325	$ 3,919,706
LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers payable	$ 91,518	$ 380,857
Other accrued liabilities	-	101,724
Total Liabilities	91,518	482,581
Fund Balances:		
Restricted for:		
Unspent bond proceeds - capital improvements	670,240	1,564,424
Committed for:		
Construction of capital assets	3,406,648	1,719,051
Encumbrances	78,919	153,650
Total Fund Balance	4,155,807	3,437,125
Total Liabilities and Fund Balance	$ 4,247,325	$ 3,919,706

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, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2014 Actual
Revenues:					
Intergovernmental	$ 544,419	$ 544,419	$ 3,007	$ (541,412)	$ 356,302
Contributions	-	-	101,723	101,723	-
Total Revenue	544,419	544,419	104,730	(439,689)	356,302
Expenditures:					
Capital projects	10,727,201	10,727,201	4,427,730	6,299,471	6,138,646
Total Expenditures	10,727,201	10,727,201	4,427,730	6,299,471	6,138,646
Excess of Revenues Over (Under) Expenditures	(10,182,782)	(10,182,782)	(4,323,000)	5,859,782	(5,782,344)
Other Financing Sources (Uses):					
Transfers in	1,983,240	1,983,240	2,243,240	260,000	3,790,881
Transfers out	-	-	(1,305,558)	(1,305,558)	(1,088,022)
Debt Issued	5,264,550	5,264,550	4,104,000	(1,160,550)	4,353,000
Total Other Financing Sources (Uses)	7,247,790	7,247,790	5,041,682	(2,206,108)	7,055,859
Change in Fund Balance	$ (2,934,992)	$ (2,934,992)	718,682	$ 3,653,674	1,273,515
Fund Balance - January 1			3,437,125		2,163,610
Fund Balance - December 31			$ 4,155,807		$ 3,437,125

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	Courthouse Security	Courthouse Window Replacement	Facility Tuckpointing	Boiler Replacement UWFV	Roof Repairs UWFV	Facilities Roof Replacement	Courthouse Deck Reconstruction	Community Park Road Reconstruction and Other Improvements	Storm Water Mitigation
Revenues:									
Intergovernmental	$ -	$ -	$ -	$ -	$ 3,007	$ -	$ -	$ -	$ -
Contributions	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	3,007	-	-	-	-
Expenditures:									
Capital projects	130,775	-	-	-	6,015	9,186	5,275	865,431	60,224
Total Expenditures	130,775	-	-	-	6,015	9,186	5,275	865,431	60,224
Excess of Revenues Over (Under) Expenditures	(130,775)	-	-	-	(3,008)	(9,186)	(5,275)	(865,431)	(60,224)
Other Financing Sources (Uses):									
Transfers in	1,111,878	-	-	-	-	-	866,000	-	-
Transfers out	-	-	-	-	(5,458)	-	-	-	-
Debt issued	-	100,000	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,111,878	100,000	-	-	(5,458)	-	866,000	-	-
Changes in Fund Balances	981,103	100,000	-	-	(8,466)	(9,186)	860,725	(865,431)	(60,224)
Project Balances - January 1	-	49,669	64,754	240,000	8,466	247,000	-	1,386,002	62,800
Project Balances - December 31	$ 981,103	$ 149,669	$ 64,754	$ 240,000	$ -	$ 237,814	$ 860,725	$ 520,571	$ 2,576

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	Jail Parking Expansion	Asphalt Replacement Program	911 System Upgrade	Radio System Upgrade	Computer Aided Dispatch	Road Constrcution & Resurfacing	Totals	
							December 31, 2015	December 31, 2014
Revenues:								
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,007	$ 356,302
Contributions	-	-	-	-	-	101,723	101,723	-
Total Revenues	-	-	-	-	-	101,723	104,730	356,302
Expenditures:								
Capital projects	96,688	17,596	201,281	145,545	-	2,889,714	4,427,730	6,138,646
Total Expenditures	96,688	17,596	201,281	145,545	-	2,889,714	4,427,730	6,138,646
Excess of Revenues Over (Under) Expenditures	(96,688)	(17,596)	(201,281)	(145,545)	-	(2,787,991)	(4,323,000)	(5,782,344)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	265,362	2,243,240	3,790,881
Transfers out	(101,510)	-	(2,719)	(67,599)	-	(1,128,272)	(1,305,558)	(1,088,022)
Debt issued	-	-	204,000	-	-	3,800,000	4,104,000	4,353,000
Total Other Financing Sources (Uses)	(101,510)	-	201,281	(67,599)	-	2,937,090	5,041,682	7,055,859
Changes in Fund Balances	(198,198)	(17,596)	-	(213,144)	-	149,099	718,682	1,273,515
Project Balances - January 1	198,198	367,000	-	213,144	65,850	534,242	3,437,125	2,163,610
Project Balances - December 31	$ -	$ 349,404	$ -	$ -	$ 65,850	$ 683,341	$ 4,155,807	$ 3,437,125

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, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 1,458,497	$ 1,549,351
Accounts receivable (net of allowances)	27,960	45,574
Inventories	46,057	52,931
Total Current Assets	1,532,514	1,647,856
Noncurrent Assets:		
Net pension asset	64,315	-
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	2,063,501	315,363
Buildings	11,247,315	11,247,315
Improvements other than buildings	34,937,821	28,994,593
Machinery and equipment	4,473,434	4,407,319
Total Property and Equipment	59,682,456	51,924,975
Less accumulated depreciation	(26,616,361)	(25,213,265)
Total Property and Equipment - Net	33,066,095	26,711,710
Total Noncurrent Assets	33,130,410	26,711,710
Total Assets	34,662,924	28,359,566
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pensions	66,179	-
Total Assets and Deferred Outflows of Resources	$ 34,729,103	$ 35,603,952

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - AIRPORT FUND

December 31, 2015 and 2014

	2015	2014
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 52,300	$ 43,020
Accrued compensation	14,998	11,308
Other accrued liabilities	2,880	6,141
Due to other governmental agencies	73,298	104,016
Compensated absences	24,411	39,534
Current maturities of long-term debt	48,317	59,090
Total Current Liabilities	216,204	263,109
Compensated absences	16,709	20,620
General obligation debt	284,370	371,245
OPEB liability	13,513	17,954
Total Liabilities	530,796	672,928
Net Position:		
Net investment in capital assets	32,756,547	26,294,212
Restricted for pension benefits	130,494	-
Unrestricted	1,311,266	1,392,426
Total Net Position	34,198,307	27,686,638
Total Liabilities and Net Position	$ 34,729,103	$ 28,359,566

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2015 and 2014

	2015	2014
Operating Revenues:		
Charges for services provided to:		
Public	$ 875,673	$ 890,084
Other governmental entities	1,853,000	3,750
Miscellaneous	6,851	4,360
Total Operating Revenues	2,735,524	898,194
Operating Expenses:		
Salaries, wages and benefits	581,156	583,523
Materials, supplies and services	460,150	404,454
Heat, light and power	541,818	562,158
Depreciation	1,441,791	1,593,006
Total Operating Expenses	3,024,915	3,143,141
Operating loss	(289,391)	(2,244,947)
Non-Operating Revenues (Expenses):		
Interest expense	(7,559)	(9,768)
Gain (loss) on sale of capital assets	-	9,691
Total Non-Operating Revenues (Expenses)	(7,559)	(77)
Loss Before Transfers	(296,950)	(2,245,024)
Transfers	1,032,160	377,765
Income (loss) before Capital Contributions	735,210	(1,867,259)
Capital Contributions	5,651,793	-
Increase (Decrease) in Net Position	6,387,003	(1,867,259)
Net Position - January 1	27,686,638	29,553,897
Change in Accounting Principle	124,666	-
Net Position - December 31	$ 34,198,307	$ 27,686,638

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	$ 900,138	$ 891,679
Cash received from other governmental entities	1,853,000	3,750
Cash payments for goods and services	(1,019,181)	(943,283)
Cash payments to employees	(606,769)	(590,982)
Net cash provided by(used for) operating activities	1,127,188	(638,836)
Cash flows from noncapital financing activities		
Transfers	1,032,160	377,765
Cash flows from capital and related financing activities:		
Purchases of capital assets	(2,144,383)	(324,054)
Payment of debt	(97,648)	(57,194)
Interest paid on debt	(8,171)	(10,186)
Proceeds from sale of capital assets	-	9,691
Net cash used in capital and related financing activities	(2,250,202)	(381,743)
Net decrease in cash and cash equivalents	(90,854)	(642,814)
Cash and cash equivalents - January 1	1,549,351	2,192,165
Cash and cash equivalents - December 31	$ 1,458,497	$ 1,549,351

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Reconciliation of operating loss to net cash provided by operating activities:		
Operating loss	$ (289,391)	$ (2,244,947)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	1,441,791	1,593,006
Changes in assets and liabilities		
Receivables	17,614	(2,765)
Inventories	6,874	4,714
Net pension asset	32,947	-
Deferred outflow Pension	(38,775)	-
Vouchers payable	9,280	(5,670)
Due to other governments	(30,718)	24,715
Other liabilities	(22,434)	(7,889)
Total adjustments	1,416,579	1,606,111
Net cash provided by (used for) operating activities	$ 1,127,188	$ (638,836)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 1,458,497	$ 1,549,351
	$ 1,458,497	$ 1,549,351

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2015 there was a non cash contribution from the FAA in the amount of $5,651,793. In 2014 there were no non cash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - SOLID WASTE MANAGEMENT FUND

December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 26,995,129	$ 27,079,619
Receivables (net of allowances for uncollectibles):		
Accounts receivable	647,159	683,791
Accrued interest	58,171	45,290
Due from other governmental agencies	428,751	332,236
Advance payments - Vendors	125,304	167,462
Total Current Assets	28,254,514	28,308,398
Noncurrent Assets:		
Restricted assets:		
Cash and investments	15,549,661	15,405,787
Accrued interest	45,743	52,974
Other Assets:		
Investment in Tri-County Venture	1,172,140	1,441,988
Net pension asset	123,183	-
Property and equipment:		
Land	1,613,616	1,613,616
Construction in progress	-	36,396
Buildings	6,018,726	6,018,726
Improvements other than buildings	22,392,526	21,753,929
Machinery and equipment	4,517,760	4,729,481
Total Property and Equipment	34,542,628	34,152,148
Less accumulated depreciation	(28,040,977)	(28,345,651)
Total Property and Equipment - Net	6,501,651	5,806,497
Total Noncurrent Assets	23,392,378	22,707,246
Total Assets	51,646,892	51,015,644
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related for Pensions	128,069	-
Total Assets and Deferred outflows of resources	$ 51,774,961	$ 51,015,644

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - SOLID WASTE MANAGEMENT FUND

December 31, 2015 and 2014

LIABILITIES AND NET POSITION	2015	2014
Current Liabilities:		
Vouchers payable	$ 415,461	$ 320,239
Accrued compensation	28,197	22,548
Other accrued liabilities	15,308	319
Due to other governmental agencies	921,412	698,289
Compensated absences	51,399	77,653
Current maturities of long-term debt	14,885	15,116
Total Current Liabilities	1,446,662	1,134,164
Compensated absences	31,977	35,460
Landfill closure and long-term care	17,879,366	18,234,305
Long-term due to other governments	904,459	1,172,140
General obligation debt	53,928	67,666
OPEB liability (asset)	(93,382)	(93,906)
Total Liabilities	20,223,010	20,549,829
Net Position:		
Net Investment in capital assets	6,501,651	5,806,497
Restricted for pensions	251,252	-
Restricted for Purchase orders	14,955	4,490
Unrestricted	24,784,093	24,654,828
Total Net Position	31,551,951	30,465,815
Total Liabilities and Net Position	$ 51,774,961	$ 51,015,644

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2015 and 2014

	2015	2014
Operating Revenues:		
Charges for services provided to:		
Public	$ 8,817,368	$ 8,481,151
Other governmental entities	254,181	608,122
Other county departments	164,782	125,355
Miscellaneous	87,757	63,734
Total Operating Revenues	9,324,088	9,278,362
Operating Expenses:		
Salaries, wages and benefits	1,081,031	1,084,899
Materials, supplies and services	6,753,513	6,960,192
Heat, light and power	425,274	442,271
Depreciation	754,033	553,010
Landfill closure and long-term care	(85,091)	1,150,475
Total Operating Expenses	8,928,760	10,190,847
Operating income (loss)	395,328	(912,485)
Non-Operating Revenues (Expenses):		
Investment income	405,274	551,490
Interest expense	(1,115)	(1,314)
Grant revenue	45,390	3,375
Gain on sale of capital assets	-	120,443
Total Non-Operating Revenues (Expenses)	449,549	673,994
Increase (Decrease) in Net Position	844,877	(238,491)
Net Position - January 1	30,465,815	30,704,306
Change in Accounting Principle	241,259	-
Net Position - December 31	$ 31,551,951	$ 30,465,815

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
SOLID WASTE MANAGEMENT FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	$ 9,099,423	$ 9,507,511
Cash received from county	164,782	125,355
Cash payments for goods and services	(7,070,944)	(7,403,259)
Cash payments to employees	(1,114,588)	(1,078,061)
Net cash provided by operating activities	1,078,673	1,151,546
Cash flows from noncapital financing activities		
Grants received	45,390	3,375
Net cash provided by noncapital financing activities	45,390	3,375
Cash flows from capital and related financing activities:		
Purchases of capital assets	(2,514,388)	(797,462)
Payment of debt	(13,969)	(12,938)
Interest paid on debt	(1,147)	(1,423)
Proceeds from sale of capital assets	-	501,500
Net cash used for capital and related financing activities	(2,529,504)	(310,323)
Cash flows from investing activities:		
Purchases of investments	(17,803,276)	(6,130,600)
Sale of investments	19,019,924	5,990,003
Investment income	399,624	559,584
Net cash provided by investing activities	1,616,272	418,987
Net increase in cash and cash equivalents	210,831	1,263,585
Cash and cash equivalents - January 1	27,131,815	25,868,230
Cash and cash equivalents - December 31	$ 27,342,646	$ 27,131,815

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
SOLID WASTE MANAGEMENT FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	$ 395,328	$ (912,485)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	754,033	553,010
Changes in assets and liabilities		
Receivables	36,632	(77,218)
Due from other governments	(96,515)	431,722
Investment in Tri-County Single Stream Recycling	269,848	257,633
Advance payments	42,158	39,048
Net pension asset	64,670	-
Deferred outflow Pension	(74,663)	-
Vouchers payable	95,222	(109,496)
Due to other governments	223,123	98,179
Other liabilities	(8,543)	(8,572)
Long-term due to other governments	(267,681)	(269,848)
Long-term care accrual	(354,939)	1,149,573
Total adjustments	683,345	2,064,031
Net cash provided by operating activities	$ 1,078,673	$ 1,151,546
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 26,995,129	$ 27,079,619
Restricted cash and investments	15,549,661	15,405,787
Less noncurrent investments	(15,202,144)	(15,353,591)
	$ 27,342,646	$ 27,131,815

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2015 or 2014, 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, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 11,525,474	$ 10,538,349
Accounts receivable (net of allowances for uncollectibles)	45,917	168,668
Due from other governmental agencies	848,690	1,715,448
Inventories	118,882	123,302
Advance payments - Vendors	205,919	196,734
Total Current Assets	12,744,882	12,742,501
Noncurrent Assets:		
Net pension asset	1,505,695	-
Property and Equipment:		
Land	147,842	147,842
Construction in progress	52,675	7,500
Buildings	25,684,933	25,684,933
Improvements other than buildings	533,871	508,871
Machinery and equipment	1,202,119	1,222,204
Total Property and Equipment	27,621,440	27,571,350
Less accumulated depreciation	(5,445,713)	(4,863,134)
Total Property and Equipment - Net	22,175,727	22,708,216
Total noncurrent assets	23,681,422	22,708,216
Total Assets	36,426,304	35,450,717
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflow Related to Pensions	1,582,145	-
Deferred Chargeson Refunding	28,919	153,235
Total Deferred Outflows of Resources	1,611,064	153,235
Total Assets and Deferred Outflows of Resources	$ 38,037,368	$ 35,603,952

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - PARK VIEW HEALTH CENTER FUND

December 31, 2015 and 2014

	2015	2014
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 235,356	$ 267,056
Accrued compensation	412,610	466,809
Other accrued liabilities	22,377	36,034
Due to other governmental agencies	568	776
Unearned revenue	-	25,000
Compensated absences	858,745	856,234
Current maturities of long-term debt	2,376,518	2,523,048
Premium on bond issue	22,312	107,877
Total Current Liabilities	3,928,486	4,282,834
Compensated absences	246,176	305,446
Premium on bond issue	-	26,969
General obligation debt	1,172,641	3,549,158
OPEB liability	453,197	420,841
Total Liabilities	5,800,500	8,585,248
Net Position:		
Net investment in capital assets	19,244,096	16,773,069
Restricted for pensions	3,087,840	-
Restricted for purchase orders	63,004	6,500
Unrestricted	9,841,928	10,239,135
Total Net Position	32,236,868	27,018,704
Total Liabilities and Net Position	$ 38,037,368	$ 35,603,952

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2015 and 2014

	2015	2014
Operating Revenues:		
Charges for services provided to:		
Public	$ 6,841,968	$ 6,520,323
Other governmental entities	5,794,308	5,906,982
Miscellaneous	11,560	13,058
Total Operating Revenues	12,647,836	12,440,363
Operating Expenses:		
Salaries, wages and benefits	13,225,604	13,343,189
Materials, supplies and services	3,125,816	3,090,391
Heat, light and power	365,960	353,899
Depreciation	602,664	610,492
Total Operating Expenses	17,320,044	17,397,971
Operating Loss	(4,672,208)	(4,957,608)
Non-Operating Revenues (Expenses):		
Interest expense	(100,626)	(152,974)
Premium on bond	112,534	107,877
Grant revenue	1,608,845	1,540,540
Gain (loss) on sale of capital assets	-	(97,971)
Issuance costs of long term debt	(124,316)	(155,976)
Total Non-Operating Revenues (Expenses)	1,496,437	1,241,496
Loss Before Transfers	(3,175,771)	(3,716,112)
Transfers in	5,380,860	5,780,796
Increase in Net Position	2,205,089	2,064,684
Net Position - January 1	27,018,704	24,954,020
Change in Accounting Principle	3,013,075	-
Net Position - December 31	$ 32,236,868	$ 27,018,704

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
PARK VIEW HEALTH CENTER FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	$ 13,612,345	$ 11,488,581
Cash payments for goods and services	(3,404,133)	(3,323,989)
Cash payments to employees	(13,378,971)	(13,265,642)
Net cash used for operating activities	(3,170,759)	(5,101,050)
Cash flows from noncapital financing activities		
Transfers in	5,380,860	5,780,796
Grants received	1,608,845	1,540,540
Net cash provided by noncapital financing activities	6,989,705	7,321,336
Cash flows from capital and related financing activities:		
Purchases of capital assets	(70,175)	(32,970)
Payment of debt	(2,523,047)	(2,450,298)
Interest paid on debt	(114,283)	(165,489)
Proceeds from sale of capital assets	-	1,021
Cash paid for debt issuance	(124,316)	(155,976)
Net cash used for capital and related financing activities	(2,831,821)	(2,803,712)
Net increase (decrease) in cash and cash equivalents	987,125	(583,426)
Cash and cash equivalents - January 1	10,538,349	11,121,775
Cash and cash equivalents - December 31	$ 11,525,474	$ 10,538,349

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
PARK VIEW HEALTH CENTER FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	$ (4,672,208)	$ (4,957,608)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	602,664	610,492
Changes in assets and liabilities		
Receivables	122,751	(42,511)
Due from other governments	866,758	(909,271)
Inventories	4,420	(10,168)
Advance payments	115,131	135,871
Net Pension Asset	842,926	-
Deferred outflow pension	(917,691)	-
Vouchers payable	(31,700)	(2,591)
Due to other governments	(208)	(2,811)
Other liabilities	(103,602)	77,547
Total adjustments	1,501,449	(143,442)
Net cash used for operating activities	$ (3,170,759)	$ (5,101,050)
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 11,525,474	$ 10,538,349
	$ 11,525,474	$ 10,538,349

NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES

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

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - HIGHWAY DEPARTMENT FUND

December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 995,607	$ 1,073,967
Receivable (net of allowances for uncollectibles):		
Accounts receivable	149,354	98,733
Interest receivable	1,404	1,260
Due from other governmental agencies	1,109,731	981,837
Inventories	857,943	779,677
Advance payments - Vendors	572	1,009
Total Current Assets	3,114,611	2,936,483
Noncurrent Assets:		
Net pension asset	585,871	-
Property and Equipment:		
Land	738,916	738,916
Buildings	6,452,131	6,540,583
Improvements other than buildings	133,523	133,523
Machinery and equipment	14,251,622	13,694,118
Total Property and Equipment	21,576,192	21,107,140
Less accumulated depreciation	(12,727,633)	(12,212,811)
Total Property and Equipment - Net	8,848,559	8,894,329
Total Noncurrent Assets	9,434,430	8,894,329
Total Assets	12,549,041	11,830,812
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions	599,548	-
Total Deferred Outflows of Resources	599,548	-
Total Assets and Deferred Outflows of Resources	$ 13,148,589	$ 11,830,812

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - HIGHWAY DEPARTMENT FUND

December 31, 2015 and 2014

	2015	2014
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 189,842	$ 270,748
Accrued compensation	122,061	93,492
Other accrued liabilities	1,893	1,994
Due to other governmental agencies	28,938	31,756
Unearned revenue	-	36,167
Compensated absences	374,311	369,339
Current maturities of long-term debt	72,488	69,413
Total Current Liabilities	789,533	872,909
Compensated absences	402,570	373,340
General obligation debt	314,338	386,826
OPEB liability	99,156	75,429
Total Liabilities	1,605,597	1,708,504
Net Position:		
Net Investment in capital assets	8,660,661	8,677,401
Restricted for pensions	1,185,419	-
Restricted for Purchase orders	251,617	54,383
Unrestricted	1,445,295	1,390,524
Total Net Position	11,542,992	10,122,308
Total Liabilities and Net Position	$ 13,148,589	$ 11,830,812

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2015 and 2014

	2015	2014
Operating Revenues:		
Charges for services provided to:		
Public	$ 21,680	$ 12,379
Other governmental entities	6,238,176	5,748,896
Other county departments	6,671,210	5,042,416
Miscellaneous	35,094	90,453
Total Operating Revenues	12,966,160	10,894,144
Operating Expenses:		
Salaries, wages and benefits	5,308,986	5,168,063
Materials, supplies and services	6,137,602	4,312,025
Heat, light and power	167,161	171,362
Depreciation	1,076,843	1,066,163
Total Operating Expenses	12,690,592	10,717,613
Operating income	275,568	176,531
Non-Operating Revenues (Expenses):		
Investment income (loss)	12,564	16,774
Interest expense	(7,780)	(8,652)
Total Non-Operating Revenues (Expenses)	4,784	8,122
Income before contributions	280,352	184,653
Capital Contibutions	5,319	16,637
Increase in Net Position	285,671	201,290
Net Position - January 1	10,122,308	9,921,018
Change in Accounting Principle	1,135,013	-
Net Position - December 31	$ 11,542,992	$ 10,122,308

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY DEPARTMENT FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	$ 6,080,268	$ 5,792,989
Cash received from county	6,671,210	5,042,416
Cash payments for goods and services	(6,466,316)	(4,687,648)
Cash payments to employees	(5,272,894)	(5,169,068)
Net cash provided by operating activities	1,012,268	978,689
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,057,741)	(1,086,947)
Asset charged to administration	-	1,342
Payment of debt	(69,413)	(65,600)
Interest paid on debt	(7,881)	(9,252)
Proceeds from sale of capital assets	31,987	96,142
Net cash used for capital and related financing activities	(1,103,048)	(1,064,315)
Cash flows from investing activities:		
Investment income	12,420	17,977
Net cash provided by investing activities	12,420	17,977
Net decrease in cash and cash equivalents	(78,360)	(67,649)
Cash and cash equivalents - January 1	1,073,967	1,141,616
Cash and cash equivalents - December 31	$ 995,607	$ 1,073,967

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY DEPARTMENT FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Reconciliation of operating income to net cash provided by operating activities:		
Operating Income	$ 275,568	$ 176,531
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,076,843	1,066,163
Changes in assets and liabilities		
Receivables	(50,621)	(78,201)
Due from other governments	(127,894)	197,128
Inventories	(78,266)	(169,603)
Advance payments	437	(216)
Net pension asset	301,816	-
Deferred outflow pension	(352,222)	-
Vouchers payable	(80,906)	(36,316)
Due to other governments	(2,818)	1,874
Unearned revenue	(36,167)	(177,666)
Other liabilities	86,498	(1,005)
Total adjustments	736,700	802,158
Net cash provided by operating activities	$ 1,012,268	$ 978,689
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	$ 995,607	$ 1,073,967
	$ 995,607	$ 1,073,967

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2015 the County received capital assets from the State of Wisconsin in the amount of $5,319.
In 2014 the County received capital assets from the State of Wisconsin in the amount of $16,637.

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, 2015
(With summarized financial information as of December 31, 2014)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2015	December 31, 2014
ASSETS				
Current Assets:				
Cash and investments	$ 44,639	$ 8,134,044	$ 8,178,683	$ 8,410,731
Receivables (net of allowances for uncollectibles):				
Accounts receivable	-	79,420	79,420	1,647
Accrued interest	-	17,892	17,892	14,127
Due from other governmental agencies	1,529	-	1,529	4,416
Inventories	24,412	-	24,412	25,265
Advance payments - Vendors	9,276	527,624	536,900	467,631
Total Current Assets	79,856	8,758,980	8,838,836	8,923,817
Noncurrent Assets:				
Insurance deposit	-	214,419	214,419	198,791
Total Noncurrent Assets	-	214,419	214,419	198,791
Total Assets	$ 79,856	$ 8,973,399	$ 9,053,255	$ 9,122,608

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS

December 31, 2015
(With summarized financial information as of December 31, 2014)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2015	December 31, 2014
LIABILITIES AND NET POSITION				
Current Liabilities				
Vouchers payable	$ 40,568	$ 25,351	$ 65,919	$ 35,164
Accrued compensation	2,128	-	2,128	1,903
Claims payable	-	1,843,205	1,843,205	1,491,901
Other liabilities	2	-	2	1
Compensated absenses	4,267	-	4,267	5,375
Due to other governments	7	-	7	-
Total Current Liabilities	46,972	1,868,556	1,915,528	1,534,344
Compensated absences	12,891	-	12,891	11,612
OPEB liability	17,013	-	17,013	16,236
Total Liabilities	76,876	1,868,556	1,945,432	1,562,192
Net Position:				
Unrestricted (deficit)	2,980	7,104,843	7,107,823	7,560,416
Total Net Position	2,980	7,104,843	7,107,823	7,560,416
Total Liabilities and Net Position	$ 79,856	$ 8,973,399	$ 9,053,255	$ 9,122,608

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2015	December 31, 2014
Operating Revenues:				
Charges for services provided to:				
Public	$ 2,565	$ 117,289	$ 119,854	$ 113,515
Other governmental entities	4,499	-	4,499	6,211
Other county departments	465,511	2,215,491	2,681,002	2,469,741
Miscellaneous	-	-	-	2,179
Total Operating Revenues	472,575	2,332,780	2,805,355	2,591,646
Operating Expenses:				
Salaries, wages and benefits	51,744	58,872	110,616	126,805
Materials, supplies and services	368,955	2,864,240	3,233,195	2,653,716
Total Operating Expenses	420,699	2,923,112	3,343,811	2,780,521
Operating Income (Loss)	51,876	(590,332)	(538,456)	(188,875)
Non-Operating Revenues:				
Investment income	70	85,793	85,863	121,149
Total Non-Operating Revenues	70	85,793	85,863	121,149
Income (Loss) Before Transfers	51,946	(504,539)	(452,593)	(67,726)
Transfers	-	-	-	48,840
Increase (Decrease) in Net Position	51,946	(504,539)	(452,593)	(18,886)
Total Net Position (Deficit)- January 1	(48,966)	7,609,382	7,560,416	7,579,302
Total Net Position - December 31	$ 2,980	$ 7,104,843	$ 7,107,823	$ 7,560,416

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2015	December 31, 2014
Cash flows from operating activities:				
Cash received from customers	$ 6,309	$ -	$ 6,309	$ 9,524
Cash received from county	465,511	2,258,649	2,724,160	2,576,854
Cash payments for goods and services	(355,901)	(2,579,271)	(2,935,172)	(2,808,625)
Cash payments to employees	(50,571)	(58,872)	(109,443)	(130,572)
Net cash provided by (used for) operating activities	65,348	(379,494)	(314,146)	(352,819)
Cash flows from noncapital financing activities:				
Transfers	-	-	-	48,840
Cash flows from investing activities:				
Investment income	70	82,028	82,098	126,920
Net increase (decrease) in cash and cash equivalents	65,418	(297,466)	(232,048)	(177,059)
Cash and cash equivalents - January 1	(20,779)	8,431,510	8,410,731	8,587,790
Cash and cash equivalents - December 31	$ 44,639	$ 8,134,044	$ 8,178,683	$ 8,410,731

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF CASH FLOWS - ALL INTERNAL SERVICE FUNDS

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	General Services Fund	Self-Insurance Fund	Totals	
			December 31, 2015	December 31, 2014
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	$ 51,876	$ (590,332)	$ (538,456)	$ (188,875)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Changes in assets and liabilities				
Receivables	(755)	(77,773)	(78,528)	(1,626)
Inventories	853	-	853	(6,030)
Advance payments	(12)	(84,885)	(84,897)	(197,161)
Vouchers payable	12,213	18,550	30,763	1,994
OPEB liability	777	-	777	738
Other liabilities	396	351,304	351,700	41,783
Total adjustments	13,472	210,838	224,310	(163,944)
Net cash provided by (used for) operating activities	$ 65,348	$ (379,494)	$ (314,146)	$ (352,819)

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2015 and 2014, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - GENERAL SERVICES FUND

December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 44,639	$ (20,779)
Due from other governmental agencies	1,529	774
Inventories	24,412	25,265
Advance payments - Vendors	9,276	9,264
Total Assets	$ 79,856	$ 14,524
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 40,568	$ 28,363
Other liabilities	2	1
Accrued compensation	2,128	1,903
Compensated absenses	4,267	5,375
Due to other governments	7	-
Total Current Liabilities	46,972	35,642
Compensated absences	12,891	11,612
OPEB liability	17,013	16,236
Total Liabilities	76,876	63,490
Net Position:		
Unrestricted (deficit)	2,980	(48,966)
Total Net Position	2,980	(48,966)
Total Liabilities and Net Position	$ 79,856	$ 14,524

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2015 and 2014

	2015	2014
Operating Revenues:		
Charges for services provided to:		
Public	$ 2,565	$ 1,113
Other governmental entities	4,499	6,211
Other county departments	465,511	442,699
Total Operating Revenues	472,575	450,023
Operating Expenses:		
Salaries, wages and benefits	51,744	69,601
Materials, supplies and services	368,955	392,974
Total Operating Expenses	420,699	462,575
Operating income (loss)	51,876	(12,552)
Non-Operating Revenues (expenses) :		
Investment income	70	-
Total Non-Operating Revenues (expenses)	70	-
Income (Loss) Before Transfers	51,946	(12,552)
Transfers	-	48,840
Increase in Net Position	51,946	36,288
Net Position (Deficit)- January 1	(48,966)	(85,254)
Net Position (Deficit) - December 31	$ 2,980	$ (48,966)

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS
GENERAL SERVICES FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	$ 6,309	$ 7,345
Cash received from county	465,511	442,699
Cash payments for goods and services	(355,901)	(403,211)
Cash payments to employees	(50,571)	(73,368)
Net cash provided by (used for) operating activities	65,348	(26,535)
Cash flows from noncapital financing activities		
Transfers	-	48,840
Cash flows from investing activities:		
Investment income	70	-
Net increase in cash and cash equivalents	65,418	22,305
Cash and cash equivalents - January 1	(20,779)	(43,084)
Cash and cash equivalents - December 31	$ 44,639	$ (20,779)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	$ 51,876	$ (12,552)
Adjustments to reconcile operating income(loss) to net cash provided by(used for) operating activities:		
Changes in assets and liabilities		
Receivables	(755)	21
Inventories	853	(6,030)
Advance payments	(12)	(9,264)
Vouchers payable	12,213	5,057
OPEB liability	777	738
Other liabilities	396	(4,505)
Total adjustments	13,472	(13,983)
Net cash provided by(used for) operating activities	$ 65,348	$ (26,535)

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2015 and 2014, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF NET POSITION - SELF INSURANCE FUND

December 31, 2015 and 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and investments	$ 8,134,044	$ 8,431,510
Receivables (net of allowances for uncollectibles):		
Accounts receivable	79,420	1,647
Accrued interest	17,892	14,127
Due from other governmental agencies	-	3,642
Advance payments - Vendors	527,624	458,367
Total Current Assets	8,758,980	8,909,293
Noncurrent Assets:		
Insurance deposit	214,419	198,791
Total Noncurrent Assets	214,419	198,791
Total Assets	$ 8,973,399	$ 9,108,084
LIABILITIES AND NET POSITION		
Current Liabilities:		
Vouchers payable	$ 25,351	$ 6,801
Claims payable	1,843,205	1,491,901
Total Liabilities	1,868,556	1,498,702
Net Position:		
Unrestricted	7,104,843	7,609,382
Total Net Position	7,104,843	7,609,382
Total Liabilities and Net Position	$ 8,973,399	$ 9,108,084

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2015 and 2014

	2015	2014
Operating Revenues:		
Charges for services provided to:		
Public	$ 117,289	$ 112,402
Other county departments	2,215,491	2,027,042
Miscellaneous	-	2,179
Total Operating Revenues	2,332,780	2,141,623
Operating Expenses:		
Salaries, wages and benefits	58,872	57,204
Materials, supplies and services	2,864,240	2,260,742
Total Operating Expenses	2,923,112	2,317,946
Operating Loss	(590,332)	(176,323)
Non-Operating Revenues:		
Investment income (loss)	85,793	121,149
Total Non-Operating Revenues	85,793	121,149
Decrease in Net Position	(504,539)	(55,174)
Net Position - January 1	7,609,382	7,664,556
Net Position - December 31	$ 7,104,843	$ 7,609,382

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Cash flows from operating activities:		
Cash received from customers	$ -	$ 2,179
Cash received from county	2,258,649	2,134,155
Cash payments for goods and services	(2,579,271)	(2,405,414)
Cash payments to employees	(58,872)	(57,204)
Net cash used for operating activities	(379,494)	(326,284)
Cash flows from investing activities:		
Investment income (loss)	82,028	126,920
Net cash provided by investing activities	82,028	126,920
Net decrease in cash and cash equivalents	(297,466)	(199,364)
Cash and cash equivalents - January 1	8,431,510	8,630,874
Cash and cash equivalents - December 31	$ 8,134,044	$ 8,431,510

WINNEBAGO COUNTY, WISCONSIN

COMPARATIVE STATEMENTS OF CASH FLOWS - SELF INSURANCE FUND

For the years ended December 31, 2015 and 2014

	2015	2014
Reconciliation of operating loss to net cash provided by (used for) operating activities:		
Operating loss	$ (590,332)	$ (176,323)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Changes in assets and liabilities:		
Receivables	(77,773)	(1,647)
Due from other governments	3,642	(3,642)
Advance payments	(84,885)	(187,897)
Vouchers payable	18,550	(3,063)
Other liabilities	351,304	46,288
Total adjustments	210,838	(149,961)
Net cash used for operating activities	$ (379,494)	$ (326,284)

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES
In 2015 and 2014, 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, 2015
(With summarized financial information as of December 31, 2014)

	Litigant's Deposit Funds	Patient's Funds	Other Trust Funds	Meg Unit	Post Retirement Health	Totals	
						December 31, 2015	December 31, 2014
ASSETS							
Cash and investments	$ 672,828	$ 104,695	$ 202,661	$ 337,999	$ 82,209	$ 1,400,392	$ 1,294,455
Accounts receivable	-	(20,741)	-	681	-	(20,060)	409
Accrued grants and aid	-	-	-	25,936	-	25,936	31,737
Prepaid items	-	-	-	3,333	-	3,333	3,333
Equipment	-	-	-	32,492	-	32,492	32,492
Total Assets	$ 672,828	$ 83,954	$ 202,661	$ 400,441	$ 82,209	$ 1,442,093	$ 1,362,426
LIABILITIES							
Liabilities:							
Other accrued liabilities	$ 672,828	$ 83,954	$ 202,661	$ 400,441	$ 82,209	$ 1,442,093	$ 1,362,426
Total Liabilities	$ 672,828	$ 83,954	$ 202,661	$ 400,441	$ 82,209	$ 1,442,093	$ 1,362,426

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
LITIGANT'S DEPOSIT FUNDS				
Assets:				
Cash and investments	$ 718,631	$ 8,935,640	$ 8,981,443	$ 672,828
Total Assets	$ 718,631	$ 8,935,640	$ 8,981,443	$ 672,828
Liabilities:				
Other accrued liabilities	$ 718,631	$ 8,935,640	$ 8,981,443	$ 672,828
Total Liabilities	$ 718,631	$ 8,935,640	$ 8,981,443	$ 672,828
PATIENT'S FUNDS				
Assets:				
Cash and investments	$ 62,443	$ 10,688,050	$ 10,645,798	$ 104,695
Accounts receivable	$ -	142,899	163,640	(20,741)
Total Assets	$ 62,443	$ 10,830,949	$ 10,809,438	$ 83,954
Liabilities:				
Other accrued liabilities	$ 62,443	$ 10,830,949	$ 10,809,438	$ 83,954
Total Liabilities	$ 62,443	$ 10,830,949	$ 10,809,438	$ 83,954
OTHER TRUST FUNDS				
Assets:				
Cash and investments	$ 220,881	$ 91,520	$ 109,740	$ 202,661
Total Assets	$ 220,881	$ 91,520	$ 109,740	$ 202,661
Liabilities:				
Other accrued liabilities	$ 220,881	$ 91,520	$ 109,740	$ 202,661
Total Liabilities	$ 220,881	$ 91,520	$ 109,740	$ 202,661

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
MEG UNIT				
Assets:				
Cash and investments	$ 260,290	$ 495,807	$ 418,098	$ 337,999
Accounts receivable	409	682	410	681
Accrued grants and aid	31,737	136,526	142,327	25,936
Prepaid items	3,333	-	-	3,333
Equipment	32,492	-	-	32,492
Total Assets	$ 328,261	$ 633,015	$ 560,835	$ 400,441
Liabilities:				
Other accrued liabilities	$ 328,261	$ 633,015	$ 560,835	$ 400,441
Total Liabilities	$ 328,261	$ 633,015	$ 560,835	$ 400,441
POST RETIREMENT HEALTH				
Assets:				
Cash and investments	$ 32,210	$ 99,749	$ 49,750	$ 82,209
Total Assets	$ 32,210	$ 99,749	$ 49,750	$ 82,209
Liabilities:				
Other accrued liabilities	$ 32,210	$ 99,749	$ 49,750	$ 82,209
Total Liabilities	$ 32,210	$ 99,749	$ 49,750	$ 82,209
TOTALS - ALL AGENCY FUNDS				
Assets:				
Cash and investments	$ 1,294,455	$ 20,310,766	$ 20,204,829	$ 1,400,392
Accounts receivable	409	143,581	164,050	(20,060)
Accrued grants and aid	31,737	136,526	142,327	25,936
Due from other governments	3,333	-	-	3,333
Equipment	32,492	-	-	32,492
Total Assets	$ 1,362,426	$ 20,590,873	$ 20,511,206	$ 1,442,093
Liabilities:				
Other accrued liabilities	$ 1,362,426	$ 20,590,873	$ 20,511,206	$ 1,442,093
Total Liabilities	$ 1,362,426	$ 20,590,873	$ 20,511,206	$ 1,442,093

(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, 2015 and 2014

	2015	2014
General Capital Assets:		
Land	$ 3,422,818	$ 3,422,818
Buildings	76,979,887	76,993,772
Improvements other than buildings	12,880,622	12,078,347
Machinery and equipment	32,758,069	22,117,398
Infrastructure	99,586,379	94,533,526
Construction in progress	6,057,053	18,580,870
	231,684,828	227,726,731
Less accumulated depreciation	(61,058,213)	(57,731,808)
Total General Capital Assets - Net	$ 170,626,615	$ 169,994,923
Investment in General Capital Assets From:		
General revenues	$ 170,508,636	$ 169,876,944
Special revenues	117,979	117,979
Assets	$ 170,626,615	$ 169,994,923

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2015

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra-structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	$ -	$ -	$ -	$ 76,468	$ -	$ 19,117	$ 57,351
County Clerk	-	-	-	151,124	-	44,230	106,894
Information Systems	-	-	74,370	5,112,524	-	2,824,532	2,362,362
Facilities Management	2,562,450	52,182,029	2,334,264	1,538,612	-	18,360,897	40,256,458
Total General Government	2,562,450	52,182,029	2,408,634	6,878,728	-	21,248,776	42,783,065
Public Safety:							
District Attorney	-	-	-	80,812	-	64,360	16,452
Emergency Management	-	-	-	1,037,452	-	841,049	196,403
Sheriff / Jail	-	11,584	931,409	19,270,927	-	7,637,040	12,576,880
Courts	-	-	-	176,513	-	156,557	19,956
Total Public Safety	-	11,584	931,409	20,565,704	-	8,699,006	12,809,691
Health and Human Services:							
Child Support	-	-	-	69,508	-	57,997	11,511
Public Health	-	-	9,331	52,468	-	35,877	25,922
Human Services	-	-	32,749	354,820	-	231,800	155,769
Total Health and Human Services	-	-	42,080	476,796	-	325,674	193,202

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2015

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra-structure	Less Accumulated Depreciation	General Capital Assets Net
Culture, Education and Recreation:							
U.W. - Fox Valley	196,210	18,460,243	891,489	98,627	-	8,528,437	11,118,132
University Extension	-	-	-	103,191	-	69,165	34,026
Parks	594,141	6,106,465	8,607,010	2,015,315	-	9,945,423	7,377,508
Ice Arena	70,017	219,566	-	45,751	-	223,978	111,356
Total Culture, Education and Recreation	860,368	24,786,274	9,498,499	2,262,884	-	18,767,003	18,641,022
Conservation and Development:							
Register of Deeds	-	-	-	15,583	-	9,251	6,332
Land & Water Conservation	-	-	-	136,678	-	99,317	37,361
Planning / Zoning	-	-	-	2,421,696	-	2,421,696	-
Total Conservation and Development:	-	-	-	2,573,957	-	2,530,264	43,693
Infrastructure							
Highway Systems	-	-	-	-	99,586,379	9,487,490	90,098,889
Allocated to Functions	$ 3,422,818	$ 76,979,887	$ 12,880,622	$ 32,758,069	$ 99,586,379	$ 61,058,213	$ 164,569,562
Construction in Progress							6,057,053
Total General Capital Assets - Net							$ 170,626,615

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, 2015

	General Capital Assets December 31, 2014	Additions	Deductions	General Capital Assets December 31, 2015
General Government:				
County Board	$ 76,468	$ -	$ -	$ 76,468
County Clerk	44,439	106,685	-	151,124
Information Systems	5,090,274	898,100	801,480	5,186,894
Facilities Management	58,308,868	308,487	-	58,617,355
Total General Government	63,520,049	1,313,272	801,480	64,031,841
Public Safety:				
District Attorney	80,812	-	-	80,812
Emergency Management	1,024,404	19,987	6,939	1,037,452
Sheriff / Jail	9,898,822	11,436,485	1,121,387	20,213,920
Courts	176,513	-	-	176,513
Total Public Safety	11,180,551	11,456,472	1,128,326	21,508,697
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	61,799	-	-	61,799
Human Services	362,281	43,627	18,339	387,569
Total Health and Human Services	493,588	43,627	18,339	518,876

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, 2015

	General Capital Assets December 31, 2014	Additions	Deductions	General Capital Assets December 31, 2015
Culture, Education and Recreation:				
U.W. - Fox Valley	19,303,388	362,790	19,609	19,646,569
University Extension	103,191	-	-	103,191
Parks	17,074,982	247,949	-	17,322,931
Ice Arena	335,334	-	-	335,334
Total Culture, Education and Recreation	36,816,895	610,739	19,609	37,408,025
Conservation and Development:				
Register of Deeds	15,583	-	-	15,583
Land and Water Conservation	163,973	-	27,295	136,678
Planning / Zoning	2,421,696	-	-	2,421,696
Total Conservation and Development	2,601,252	-	27,295	2,573,957
Total General Capital Assets Allocated to Functions	114,612,335	13,424,110	1,995,049	126,041,396
Infrastructure	94,533,526	5,320,367	267,514	99,586,379
Construction in Progress	18,580,870	4,710,486	17,234,303	6,057,053
Total General Capital Assets	227,726,731	23,454,963	19,496,866	231,684,828
Accumulated Depreciation	(57,731,808)	1,768,441	5,094,846	(61,058,213)
Total General Capital Assets - Net	$ 169,994,923	$ 25,223,404	$ 24,591,712	$ 170,626,615