

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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Cash and investments	\$ 39,894,387	\$ 35,907,435
Receivables (Net of allowances for uncollectibles):		
Delinquent property taxes & special assessments	5,519,014	5,683,017
Property taxes levied for ensuing year's budget	68,169,992	67,285,709
Accounts receivable	110,658	170,776
Loans receivable	-	30,815
Accrued interest	366,929	271,203
Due from other governmental agencies	1,365,528	1,451,965
Inventories	75	224
Advance payments - Vendors	459,891	376,186
Total Current Assets	115,886,474	111,177,330
Loans receivable	135,547	135,547
Total Assets	\$ 116,022,021	\$ 111,312,877
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 637,419	\$ 659,193
Accrued compensation	1,926,879	1,780,924
Due to other governmental agencies	568,995	544,723
Total Liabilities	3,133,293	2,984,840
Deferred Inflows of Resources:		
Property taxes	69,348,624	68,501,542
Other unearned revenue	485,190	406,629
Total Deferred Inflows of Resources	69,833,814	68,908,171

WINNEBAGO COUNTY, WISCONSIN

BALANCE SHEETS-GENERAL FUND

December 31, 2018 and 2017

	2018	2017
Fund Balance:		
Nonspendable:		
Delinquent property taxes	3,708,450	3,798,002
Inventories	75	224
Advance payments	459,891	376,186
Restricted for:		
Economic Development	135,547	166,362
Public Safety	222,948	210,186
Scholarship Program	38,342	35,688
Committed for:		
Prior years commitments	369,253	220,597
Economic development	681,898	652,937
Assigned for:		
Subsequent year's expenditures	2,675,000	3,113,760
Prior years appropriations	462,214	635,084
Economic development	3,126,972	3,084,425
Special projects	2,325,526	2,036,595
Unassigned	28,848,798	25,089,820
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Total Fund Balance	43,054,914	39,419,866
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Total Liabilities, Deferred Infows of Resources and Fund Balance	\$ 116,022,021	\$ 111,312,877
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WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes:					
Property Taxes	\$ 67,285,709	\$ 67,285,709	\$ 67,430,910	\$ 145,201	\$ 66,030,403
Other Taxes	378,350	378,350	481,078	102,728	444,057
Interest on Taxes	800,000	800,000	853,062	53,062	903,279
Total Taxes	68,464,059	68,464,059	68,765,050	300,991	67,377,739
Intergovernmental:					
State Shared Taxes	3,500,000	3,500,000	3,556,231	56,231	3,536,231
Indirect Cost Reimbursement	180,000	180,000	132,996	(47,004)	165,024
County Road Maintenance	2,000,000	2,000,000	2,116,161	116,161	1,891,666
Child Support	1,881,035	1,908,697	1,504,583	(404,114)	1,407,247
Public Health	1,583,087	1,814,609	1,760,965	(53,644)	1,727,833
Veterans Service	13,000	13,000	-	(13,000)	19,467
University Extension	9,500	14,930	18,345	3,415	7,585
Parks	33,400	33,400	33,573	173	31,418
Land Records	51,000	51,000	51,000	-	92,787
Land & Water Conservation	335,545	414,066	223,375	(190,691)	285,043
Planning	10,000	10,000	-	(10,000)	9,150
District Attorney	150,382	150,382	136,621	(13,761)	144,435
Emergency Management	146,434	149,934	145,446	(4,488)	187,362
Sheriff	254,497	272,424	259,373	(13,051)	465,089
Jail Assessment	8,000	8,000	9,981	1,981	-
Court System	746,000	746,000	735,806	(10,194)	728,145
Total Intergovernmental	10,901,880	11,266,442	10,684,456	(581,986)	10,698,482

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Licenses and Permits:					
County Clerk	\$ 50,305	\$ 50,305	\$ 47,215	\$ (3,090)	\$ 49,100
Planning	149,485	149,485	142,180	(7,305)	153,396
District Attorney	16,000	16,000	55,935	39,935	18,234
Court System	28,160	28,160	29,350	1,190	31,550
Total Licenses and Permits	243,950	243,950	274,680	30,730	252,280
Fines, Forfeitures and Penalties:					
Boat Landing	128,000	128,000	131,818	3,818	116,948
Land and Water Conservation	500	500	-	(500)	171
Planning	3,000	3,000	1,865	(1,135)	2,732
District Attorney	-	-	-	-	760
Sheriff	9,000	9,000	13,339	4,339	18,375
Jail Improvements	163,713	163,713	154,069	(9,644)	140,089
Court System	465,000	465,000	542,009	77,009	469,987
Total Fines, Forfeitures and Penalties	769,213	769,213	843,100	73,887	749,062
Charges for Services Provided to Public:					
County Clerk	450	450	212	(238)	221
County Treasurer	30,400	30,400	56,945	26,545	32,587
Corporation Counsel	14,000	14,000	17,620	3,620	15,380
Human Resources	50	50	89	39	6,939
Unclassified	200	200	150	(50)	150
Child Support	30,000	30,000	29,991	(9)	27,087
Public Health	544,750	544,750	528,855	(15,895)	511,527

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service	\$ 1,400	\$ 3,700	\$ 3,549	\$ (151)	\$ 5,886
University Extension	16,500	16,500	17,657	1,157	23,883
Parks	271,297	271,297	256,980	(14,317)	288,777
Boat Landing	1,500	1,500	-	(1,500)	-
Register of Deeds	590,000	590,000	622,241	32,241	619,305
Land Records	210,000	210,000	196,048	(13,952)	210,128
Land & Water Conservation	13,520	13,520	4,652	(8,868)	10,216
Planning	112,665	112,665	97,916	(14,749)	110,397
Tax Lister	600	600	572	(28)	864
District Attorney	139,000	139,000	104,377	(34,623)	81,907
Coroner	140,100	154,125	154,125	-	145,152
Sheriff	1,508,455	1,510,400	1,548,172	37,772	1,432,637
Court System	567,100	567,100	601,520	34,420	562,083
Total Charges for Services Provided to Public	4,191,987	4,210,257	4,241,671	31,414	4,085,126
Charges for Services Provided to Other Governmental Entities:					
County Clerk	31,000	31,000	17,667	(13,333)	22,709
Facilities	-	-	9,996	9,996	12,000
Parks	-	-	5,754	5,754	950
Emergency Management	-	-	25	25	-
Sheriff	1,033,693	1,033,693	749,224	(284,469)	1,016,233
Court System	18,500	18,500	17,670	(830)	19,250
Total Charges for Services Provided to Other Governmental Entities	1,083,193	1,083,193	800,336	(282,857)	1,071,142

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Charges for Services Provided to Other County Departments:					
County Executive	\$ 6,800	\$ 6,800	\$ 6,000	\$ (800)	\$ 6,792
County Treasurer	7,000	7,000	6,996	(4)	8,292
Corporation Counsel	15,000	15,000	15,000	-	14,004
Human Resources	16,500	16,500	16,500	-	15,000
Finance	32,000	32,000	35,208	3,208	34,092
Information Systems	57,956	57,956	61,788	3,832	59,739
Technology Replacement	-	-	-	-	2,749
Facilities Management	53,200	53,200	40,200	(13,000)	43,200
County Road Maintenance	33,000	33,000	35,225	2,225	19,656
Public Health	25,000	42,731	45,783	3,052	38,947
Land & Water Conservation	42,800	42,800	30,604	(12,196)	15,000
Total Charges for Services Provided to Other County Departments	289,256	306,987	293,304	(13,683)	257,471
Investment Income:					
Investments	941,540	941,540	1,542,541	601,001	821,533

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous:					
Land, Building and Equipment Rentals	\$ 48,115	\$ 48,115	\$ 46,378	\$ (1,737)	\$ 42,839
Sale of Property, Equipment and Materials	105,950	101,850	212,013	110,163	116,925
Insurance Recoveries	15,000	15,000	10,616	(4,384)	12,559
Unclassified	354,500	632,730	594,301	(38,429)	417,859
Total Miscellaneous	523,565	797,695	863,308	65,613	590,182
Total Revenues	87,408,643	88,083,336	88,308,446	225,110	85,903,017
Other Financing Sources:					
Transfers in	-	-	-	-	-
Total Revenues and Other Financing Sources	\$ 87,408,643	\$ 88,083,336	\$ 88,308,446	\$ 225,110	\$ 85,903,017

Concluded

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Expenditures:					
General Government:					
County Board					
Salaries, Wages and Benefits	\$ 168,960	\$ 168,960	\$ 138,868	\$ 30,092	\$ 121,350
Travel and Meetings	76,250	76,250	64,918	11,332	63,785
Capital Outlay	-	-	-	-	34,252
Other Operating Expenditures	66,231	66,231	47,970	18,261	42,573
Total Expenditures	311,441	311,441	251,756	59,685	261,960
County Executive					
Salaries, Wages and Benefits	238,777	238,777	238,757	20	234,448
Travel and Meetings	2,290	2,290	1,817	473	1,687
Other Operating Expenditures	4,298	4,298	3,866	432	3,609
Total Expenditures	245,365	245,365	244,440	925	239,744
County Clerk					
Salaries, Wages and Benefits	247,349	247,349	246,172	1,177	236,691
Travel and Meetings	1,840	1,840	1,637	203	2,107
Other Operating Expenditures	158,347	164,847	164,528	319	78,465
Total Expenditures	407,536	414,036	412,337	1,699	317,263
County Treasurer					
Salaries, Wages and Benefits	290,647	290,647	287,166	3,481	281,701
Travel and Meetings	1,565	1,565	1,304	261	1,517
Other Operating Expenditures	90,607	90,607	60,192	30,415	105,522
Total Expenditures	382,819	382,819	348,662	34,157	388,740

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Corporation Counsel					
Salaries, Wages and Benefits	\$ 418,256	\$ 418,256	\$ 389,627	\$ 28,629	\$ 413,200
Travel and Meetings	1,195	2,195	1,591	604	766
Other Operating Expenditures	126,109	125,109	109,520	15,589	126,568
Total Expenditures	545,560	545,560	500,738	44,822	540,534
Human Resources					
Salaries, Wages and Benefits	770,009	770,009	759,843	10,166	728,535
Travel and Meetings	2,940	2,940	2,425	515	1,691
Other Operating Expenditures	124,512	124,512	116,195	8,317	107,260
Total Expenditures	897,461	897,461	878,463	18,998	837,486
Finance					
Salaries, Wages and Benefits	559,963	559,963	534,664	25,299	544,751
Travel and Meetings	2,760	2,760	1,435	1,325	981
Other Operating Expenditures	234,279	239,279	212,019	27,260	197,509
Total Expenditures	797,002	802,002	748,118	53,884	743,241
Information Systems					
Salaries, Wages and Benefits	1,571,641	1,614,709	1,527,895	86,814	1,491,383
Travel and Meetings	11,800	11,800	11,344	456	10,473
Capital Outlay	226,000	226,000	197,796	28,204	162,585
Other Operating Expenditures	885,371	893,656	735,418	158,238	728,548
Total Expenditures	2,694,812	2,746,165	2,472,453	273,712	2,392,989
Facilities Management					
Salaries, Wages and Benefits	2,835,304	2,835,304	2,689,024	146,280	2,541,113
Travel and Meetings	6,400	6,400	3,822	2,578	2,582
Capital Outlay	134,000	234,000	102,583	131,417	139,617
Other Operating Expenditures	2,702,632	2,738,241	2,347,746	390,495	2,314,283
Total Expenditures	5,678,336	5,813,945	5,143,175	670,770	4,997,595

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Miscellaneous					
Salaries, Wages and Benefits	\$ 381,900	\$ 381,900	\$ 233,385	\$ 148,515	\$ 428,759
Other Operating Expenditures	3,255,055	3,052,823	2,828,434	224,389	2,734,312
Total Expenditures	3,636,955	3,434,723	3,061,819	372,904	3,163,071
Total General Government	15,597,287	15,593,517	14,061,961	1,531,556	13,882,623
Public Safety:					
Sheriff					
Salaries, Wages and Benefits	19,190,770	19,190,770	18,585,770	605,000	18,065,990
Travel and Meetings	82,232	82,232	69,297	12,935	69,581
Capital Outlay	518,325	705,225	498,703	206,522	781,436
Other Operating Expenditures	3,875,614	3,900,481	3,665,045	235,436	3,566,071
Total Expenditures	23,666,941	23,878,708	22,818,815	1,059,893	22,483,078
Jail Improvements					
Capital Outlay	17,000	17,000	14,500	2,500	-
Other Operating Expenditures	154,713	154,713	136,788	17,925	134,823
Total Expenditures	171,713	171,713	151,288	20,425	134,823
Emergency Management					
Salaries, Wages and Benefits	231,288	231,288	227,357	3,931	228,621
Travel and Meetings	5,065	5,065	2,203	2,862	2,768
Capital Outlay	13,100	13,100	13,048	52	-
Other Operating Expenditures	94,118	100,628	83,997	16,631	89,882
Total Expenditures	343,571	350,081	326,605	23,476	321,271
Courts					
Salaries, Wages and Benefits	3,139,409	3,139,409	3,069,942	69,467	3,016,658
Travel and Meetings	13,839	13,839	7,257	6,582	9,606
Capital Outlay	89,800	335,929	237,369	98,560	34,032
Other Operating Expenditures	995,745	1,027,990	875,604	152,386	892,293
Total Expenditures	4,238,793	4,517,167	4,190,172	326,995	3,952,589

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Coroner					
Salaries, Wages and Benefits	\$ 256,862	\$ 272,898	\$ 272,898	\$ -	\$ 253,436
Travel and Meetings	25,160	26,721	26,721	-	20,985
Other Operating Expenditures	194,543	190,971	189,721	1,250	178,091
Total Expenditures	476,565	490,590	489,340	1,250	452,512
District Attorney					
Salaries, Wages and Benefits	1,319,097	1,319,097	1,221,022	98,075	1,234,890
Travel and Meetings	6,100	6,100	5,416	684	6,100
Capital Outlay	5,000	2,528	-	2,528	-
Other Operating Expenditures	143,934	146,406	137,231	9,175	108,399
Total Expenditures	1,474,131	1,474,131	1,363,669	110,462	1,349,389
Total Public Safety	30,371,714	30,882,390	29,339,889	1,542,501	28,693,662
Public Works:					
County Road Maintenance					
Other Operating Expenditures	3,189,000	3,189,000	2,423,764	765,236	2,824,273
Total Expenditures	3,189,000	3,189,000	2,423,764	765,236	2,824,273
Total Public Works	3,189,000	3,189,000	2,423,764	765,236	2,824,273
Health and Human Services:					
Public Health					
Salaries, Wages and Benefits	3,651,628	3,651,628	3,441,247	210,381	3,356,892
Travel and Meetings	62,850	77,800	69,107	8,693	62,827
Capital Outlay	-	-	-	-	20,012
Other Operating Expenditures	416,509	657,412	584,944	72,468	635,584
Total Expenditures	4,130,987	4,386,840	4,095,298	291,542	4,075,315

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Veterans Service					
Salaries, Wages and Benefits	\$ 482,589	\$ 490,573	\$ 490,573	\$ -	\$ 426,922
Travel and Meetings	11,319	14,939	14,939	-	14,736
Other Operating Expenditures	98,359	104,480	104,170	310	79,950
Total Expenditures	592,267	609,992	609,682	310	521,608
Child Support					
Salaries, Wages and Benefits	1,673,147	1,673,147	1,450,150	222,997	1,432,275
Travel and Meetings	8,665	8,665	5,404	3,261	5,666
Other Operating Expenditures	199,225	226,887	224,246	2,641	97,304
Total Expenditures	1,881,037	1,908,699	1,679,800	228,899	1,535,245
Total Health and Human Services	6,604,291	6,905,531	6,384,780	520,751	6,132,168
Culture, Education and Recreation:					
Parks					
Salaries, Wages and Benefits	755,184	763,384	763,376	8	733,339
Travel and Meetings	3,550	3,550	2,699	851	2,372
Capital Outlay	206,500	601,892	443,504	158,388	17,800
Other Operating Expenditures	634,008	646,945	646,941	4	696,701
Total Expenditures	1,599,242	2,015,771	1,856,520	159,251	1,450,212
Boat Landing					
Salaries, Wages and Benefits	15,687	15,687	10,007	5,680	11,477
Other Operating Expenditures	188,850	188,850	167,395	21,455	67,030
Total Expenditures	204,537	204,537	177,402	27,135	78,507
Scholarship Program					
Other Operating Expenditures	9,000	9,000	7,000	2,000	9,000
Total Expenditures	9,000	9,000	7,000	2,000	9,000

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
U.W. - Fox Valley					
Capital Outlay	\$ 66,000	\$ 119,076	\$ 72,589	\$ 46,487	\$ 44,983
Other Operating Expenditures	248,432	802,805	740,776	62,029	267,646
Total Expenditures	314,432	921,881	813,365	108,516	312,629
University Extension					
Salaries, Wages and Benefits	301,166	275,566	275,564	2	270,591
Travel and Meetings	15,450	12,254	6,093	6,161	10,102
Other Operating Expenditures	310,518	344,744	233,690	111,054	270,958
Total Expenditures	627,134	632,564	515,347	117,217	551,651
Total Culture, Education and Recreation	2,754,345	3,783,753	3,369,634	414,119	2,401,999
Conservation and Development:					
Economic Development					
Travel and Meetings	340	340	90	250	21
Other Operating Expenditures	214,825	214,825	229,583	(14,758)	215,633
Total Expenditures	215,165	215,165	229,673	(14,508)	215,654
Planning					
Salaries, Wages and Benefits	989,329	989,329	944,950	44,379	928,616
Travel and Meetings	3,300	3,300	2,585	715	2,371
Capital Outlay	22,000	22,000	21,760	240	25,393
Other Operating Expenditures	49,495	49,495	29,380	20,115	46,666
Total Expenditures	1,064,124	1,064,124	998,675	65,449	1,003,046
Land Records					
Travel and Meetings	500	500	432	68	50
Capital Outlay	-	-	-	-	19,956
Other Operating Expenditures	214,481	216,481	158,555	57,926	184,952
Total Expenditures	214,981	216,981	158,987	57,994	204,958

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Property Lister					
Salaries, Wages and Benefits	\$ 199,440	\$ 199,440	\$ 183,582	\$ 15,858	\$ 148,382
Travel and Meetings	170	170	-	170	-
Other Operating Expenditures	5,262	5,262	5,251	11	5,460
Total Expenditures	204,872	204,872	188,833	16,039	153,842
Land & Water Conservation					
Salaries, Wages and Benefits	593,044	593,044	590,619	2,425	574,050
Travel and Meetings	4,500	4,500	3,792	708	4,125
Capital Outlay	11,495	24,503	23,007	1,496	-
Other Operating Expenditures	329,721	529,603	205,588	324,015	194,041
Total Expenditures	938,760	1,151,650	823,006	328,644	772,216
Register of Deeds					
Salaries, Wages and Benefits	456,643	458,443	458,419	24	442,172
Travel and Meetings	2,949	2,949	1,715	1,234	2,129
Other Operating Expenditures	124,157	124,157	119,230	4,927	124,534
Total Expenditures	583,749	585,549	579,364	6,185	568,835
Total Conservation and Development	3,221,651	3,438,341	2,978,538	459,803	2,918,551
Total Expenditures	61,738,288	63,792,532	58,558,566	5,233,966	56,853,276
Other Financing Uses:					
Transfers Out	28,914,839	29,014,839	26,114,832	2,900,007	24,350,173
Total Other Financing Uses	28,914,839	29,014,839	26,114,832	2,900,007	24,350,173
Total Expenditures and Other Financing Uses	\$ 90,653,127	\$ 92,807,371	\$ 84,673,398	\$ 8,133,973	\$ 81,203,449

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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 504,681	\$ 183,805
Accounts receivable (net of allowances)	15,928	7,468
Due from other governmental agencies	3,018,769	4,074,066
Advance payments - Vendors	14,375	36,913
	<hr/>	<hr/>
Total Assets	\$ 3,553,753	\$ 4,302,252
	<hr/>	<hr/>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 1,823,417	\$ 2,134,056
Accrued compensation	506,278	415,665
Other accrued liabilities	25,129	326
Due to other governmental agencies	410,142	371,555
	<hr/>	<hr/>
Total Liabilities	2,764,966	2,921,602
	<hr/>	<hr/>
Deferred Inflows of Resources:		
Other unearned revenue	689,829	764,373
	<hr/>	<hr/>
Fund Balance:		
Nonspendable:		
Advance payments	14,375	36,913
Assigned		
Prior year appropriations	52,177	22,543
Special Revenue	32,406	556,821
	<hr/>	<hr/>
Total Fund Balance	98,958	616,277
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 3,553,753	\$ 4,302,252
	<hr/>	<hr/>

NONMAJOR GOVERNMENTAL FUNDS

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

WINNEBAGO COUNTY, WISCONSIN

COMBINING BALANCE SHEET- NONMAJOR GOVERNMENTAL FUNDS

December 31, 2018
(With summarized financial information as of December 31, 2017)

	Debt Service Fund		Capital Projects Fund		Totals			
					December 31, 2018	December 31, 2017		
<u>ASSETS</u>								
Cash and investments	\$	713,871	\$	4,374,857	\$	5,088,728	\$	6,149,751
Receivables (net of allowances for uncollectibles):								
Accounts receivable		-		486,475		486,475		-
Accrued interest		32,880		-		32,880		34,206
Loans receivable		665,230		-		665,230		753,826
Total Assets	\$	1,411,981	\$	4,861,332	\$	6,273,313	\$	6,937,783
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>								
Liabilities:								
Vouchers payable	\$	-	\$	113,000	\$	113,000	\$	760,862
Other accrued liabilities		-		-		-		400,000
Total Liabilities		-		113,000		113,000		1,160,862
Deferred Inflow of Resources:								
Other unavailable revenue		665,230		-		665,230		753,826
Fund Balances:								
Restricted for:								
Unspent bond proceeds - Capital improvements		-		4,803,256		4,803,256		4,045,159
Debt service		746,751		-		746,751		476,638
Committed for:								
Prior year commitments		-		140,600		140,600		1,612,200
Unassigned for:								
Capital Projects		-		(195,524)		(195,524)		(1,110,902)
Total Fund Balances		746,751		4,748,332		5,495,083		5,023,095
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$	1,411,981	\$	4,861,332	\$	6,273,313	\$	6,937,783

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	Debt Service Fund	Capital Projects Fund	Totals	
			December 31, 2018	December 31, 2017
Revenues:				
Intergovernmental	\$ -	\$ 1,297,262	\$ 1,297,262	\$ 142,260
Investment income	45,563	-	45,563	26,979
Miscellaneous	-	1	1	35,000
Total Revenue	45,563	1,297,263	1,342,826	204,239
Expenditures:				
Capital projects	-	9,115,388	9,115,388	8,369,333
Debt service:				
Principal retirement	7,472,863	-	7,472,863	5,961,234
Interest and fiscal charges	630,736	-	630,736	553,098
Total Expenditures	8,103,599	9,115,388	17,218,987	14,883,665
Excess of Revenues Under Expenditures	(8,058,036)	(7,818,125)	(15,876,161)	(14,679,426)
Other Financing Sources (Uses):				
Transfers in	8,044,000	992,547	9,036,547	6,561,161
Transfers out	-	(892,547)	(892,547)	(47,136)
Debt issued	55,000	7,920,000	7,975,000	9,550,000
Premium on debt issuance	229,149	-	229,149	177,968
Total Other Financing Sources (Uses)	8,328,149	8,020,000	16,348,149	16,241,993
Change in Fund Balances	270,113	201,875	471,988	1,562,567
Fund Balances - January 1	476,638	4,546,457	5,023,095	3,460,528
Fund Balances - December 31	\$ 746,751	\$ 4,748,332	\$ 5,495,083	\$ 5,023,095

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, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Non Major Funds				
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 6,548,664	\$ 6,588,358	\$ 1,297,262	\$ (5,291,096)	\$ 142,260
Investment income	-	9,000	45,563	36,563	26,979
Miscellaneous	127,000	-	1	1	35,000
Total Revenue	6,675,664	6,597,358	1,342,826	(5,254,532)	204,239
Expenditures:					
Current:					
Capital projects	18,886,845	23,096,018	9,115,388	13,980,630	8,369,333
Debt service:					
Principal retirement	7,570,000	7,473,000	7,472,863	137	5,961,234
Interest and fiscal charges	601,000	580,000	630,736	(50,736)	553,098
Total Expenditures	27,057,845	31,149,018	17,218,987	13,930,031	14,883,665
Excess of Revenues Over (Under) Expenditures	(20,382,181)	(24,551,660)	(15,876,161)	8,675,499	(14,679,426)
Other Financing Sources (Uses):					
Transfers in	8,442,227	8,995,010	9,036,547	41,537	6,561,161
Transfers out	-	(365,138)	(892,547)	(527,409)	(47,136)
Debt issued	7,403,498	11,767,003	7,975,000	(3,792,003)	9,550,000
Premium on debt issuance	-	229,149	229,149	-	177,968
Total Other Financing Sources (Uses)	15,845,725	20,626,024	16,348,149	(4,277,875)	16,241,993
Change in Fund Balances	\$ (4,536,456)	\$ (3,925,636)	471,988	\$ 4,397,624	1,562,567
Fund Balances - January 1			5,023,095		3,460,528
Fund Balances - December 31			\$ 5,495,083		\$ 5,023,095

DEBT SERVICE FUND

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

- General Obligation Notes Series 2009 – To accumulate monies for payment of \$3,810,000 of notes issued for the purpose of constructing CTH E, G, M and Y, University Ave building improvements for UWFV, and arts center for UWFV.
- General Obligation Notes Series 2010 – To accumulate monies for payment of \$11,575,000 of notes issued for the purpose of Oshkosh B'Gosh building purchase and remodeling; financial software replacement; the replacement of the central dictation system; Jail chiller replacement; HVAC replacement at the expo center; Fairview tower fiber installation; relocate IS fiber hub; parking lot resurfacing; Parkview building demolition; constructing CTH D, E and T.
- General Obligation Notes Series 2010 – To accumulate monies for payment of \$1,057,500 of notes issued for the purpose of passing through a loan to Winnebago County Housing Authority to remodeling low income housing.
- General Obligation Notes Series 2010 – To accumulate monies for payment of \$125,000 of notes issued for the purpose of passing through a loan to East Central Regional Planning Commission to refinance prior service pension liability.
- General Obligation Notes Series 2011 – To accumulate monies for payment of \$3,267,000 of notes issued for the purpose of; parking lot resurfacing, computer aided dispatch, radio system upgrade, UWFV 1655 building engineering, constructing CTH MM, FF and P.

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

WINNEBAGO COUNTY, WISCONSIN

**BALANCE SHEETS-
NONMAJOR DEBT SERVICE FUND**

December 31, 2018 and 2017

	Totals	
	December 31, 2018	December 31, 2017
<u>ASSETS</u>		
Cash and investments	\$ 713,871	\$ 443,582
Accrued interest	32,880	34,206
Loans receivable	665,230	753,826
Total Assets	<u>\$ 1,411,981</u>	<u>\$ 1,231,614</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ -	\$ 1,150
Deferred Inflows of Resources:		
Unearned revenue	665,230	753,826
Fund balance:		
Restricted for:		
Debt service	746,751	476,638
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 1,411,981</u>	<u>\$ 1,231,614</u>

WINNEBAGO COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - NONMAJOR DEBT SERVICE FUND**

For the year ended December 31, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Investment income	\$ -	\$ 9,000	\$ 45,563	\$ 36,563	\$ 26,979
Miscellaneous	127,000	-	-	-	-
Total Revenues	127,000	9,000	45,563	36,563	26,979
Expenditures:					
Debt Service:					
Principal retirement	7,570,000	7,473,000	7,472,863	137	5,961,234
Interest and fiscal charges	601,000	580,000	630,736	(50,736)	553,098
Total Expenditures	8,171,000	8,053,000	8,103,599	(50,599)	6,514,332
Excess of Revenues Over (Under) Expenditures	(8,044,000)	(8,044,000)	(8,058,036)	(14,036)	(6,487,353)
Other Financing Sources (Uses):					
Transfers in	8,044,000	8,044,000	8,044,000	-	6,465,025
Debt issued	-	-	55,000	55,000	51,000
Premium on debt issuance	-	-	229,149	229,149	177,968
Total Other Financing Sources (Uses)	8,044,000	8,044,000	8,328,149	284,149	6,693,993
Change in Fund Balance	\$ -	\$ -	270,113	\$ 270,113	206,640
Fund Balance - January 1			476,638		269,998
Fund Balance - December 31			\$ 746,751		\$ 476,638

CAPITAL PROJECTS FUND

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

- Mental Health Crisis Center – To account for the costs of constructing a group home facility.
- Courthouse Security – To account for the costs of constructing a security entrance for the County Courthouse.
- Courthouse Window Replacement – To account for the costs of replacing all of the windows in the County Courthouse with new energy efficient windows.
- Department Relocation/ Building Remodeling – To account for the costs of remodeling the administration building and courthouse and moving department to consolidate the courts at the courthouse and other departments at the administration building.
- UW-Fox Valley Boiler Science Wing– To account for the costs of replacing the boiler at the UW Fox Valley campus.

- Courthouse Roof Parapet – To account for the costs of replacement of the roof and parapet at the courthouse.
- Sheriff Lobby Window Replacement- To account for the cost of the replacing the lobby windows at the Sheriff department.
- DHS Oshkosh Parking Lot– To account for the cost of the replacement of the parking lot at the Oshkosh DHS location.
- CAD RMS Replacement- To account for the cost of the upgrading the computer aided dispatch and records management system at the Sheriff department.
- Road Construction &Resurfacing – To account for the costs for engineering, construction and resurfacing the county road system.

WINNEBAGO COUNTY, WISCONSIN

**BALANCE SHEETS-
NONMAJOR CAPITAL PROJECTS FUND**

December 31, 2018 and 2017

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Cash and investments	\$ 4,374,857	\$ 5,706,169
Receivables (net of allowances for uncollectibles):		
Accounts receivable	486,475	-
Total Assets	\$ 4,861,332	\$ 5,706,169
 <u>LIABILITIES AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 113,000	\$ 759,712
Other accrued liabilities	-	400,000
Total Liabilities	113,000	1,159,712
Fund Balances:		
Restricted for:		
Unspent bond proceeds - capital improvements	4,803,256	4,045,159
Committed for:		
Prior year commitments	140,600	1,612,200
Unassigned for:		
Capital projects	(195,524)	(1,110,902)
Total Fund Balance	4,748,332	4,546,457
Total Liabilities and Fund Balance	\$ 4,861,332	\$ 5,706,169

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, 2018
(With comparative actual amounts for the year ended December 31, 2017)

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
Revenues:					
Intergovernmental	\$ 6,548,664	\$ 6,588,358	\$ 1,297,262	\$ (5,291,096)	\$ 142,260
Miscellaneous	-	-	1	1	35,000
Total Revenue	6,548,664	6,588,358	1,297,263	(5,291,095)	177,260
Expenditures:					
Capital projects	18,886,845	23,096,018	9,115,388	13,980,630	8,369,333
Total Expenditures	18,886,845	23,096,018	9,115,388	13,980,630	8,369,333
Excess of Revenues Over (Under) Expenditures	(12,338,181)	(16,507,660)	(7,818,125)	8,689,535	(8,192,073)
Other Financing Sources (Uses):					
Transfers in	398,227	951,010	992,547	41,537	96,136
Transfers out	-	(365,138)	(892,547)	(527,409)	(47,136)
Debt issued	7,403,498	11,712,003	7,920,000	(3,792,003)	9,499,000
Total Other Financing Sources (Uses)	7,801,725	12,297,875	8,020,000	(4,277,875)	9,548,000
Change in Fund Balance	\$ (4,536,456)	\$ (4,209,785)	201,875	\$ 4,411,660	1,355,927
Fund Balance - January 1			4,546,457		3,190,530
Fund Balance - December 31			\$ 4,748,332		\$ 4,546,457

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	Mental Health Crisis Center	Courthouse Security	Courthouse Window Replacement	Department Relocation/ Building Remodeling	UWV Boiler Science Wing	Courthouse Roof Parapet
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 243,028	\$ -
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	-	-	-	243,028	-
Expenditures:						
Capital projects	114,300	-	21,900	2,884,982	486,057	167,077
Total Expenditures	114,300	-	21,900	2,884,982	486,057	167,077
Excess of Revenues Over (Under) Expenditures	(114,300)	-	(21,900)	(2,884,982)	(243,029)	(167,077)
Other Financing Sources (Uses):						
Transfers in	-	-	86,803	50,000	50,000	-
Transfers out	-	(4,191)	-	(36,048)	(12,641)	(33,923)
Debt issued	2,088,000	-	-	693,000	-	-
Total Other Financing Sources (Uses)	2,088,000	(4,191)	86,803	706,952	37,359	(33,923)
Changes in Fund Balances	1,973,700	(4,191)	64,903	(2,178,030)	(205,670)	(201,000)
Project Balances - January 1	250,000	4,191	119,804	2,178,030	205,670	201,000
Project Balances - December 31	\$ 2,223,700	\$ -	\$ 184,707	\$ -	\$ -	\$ -

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

					Totals	
	Sheriff Lobby Window Replacement	DHS Oshkosh Parking Lot	CAD RMS Replacement	Road Construction & Resurfacing	December 31, 2018	December 31, 2017
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ 1,054,234	\$ 1,297,262	\$ 142,260
Miscellaneous	-	-	-	1	1	35,000
Total Revenues	-	-	-	1,054,235	1,297,263	177,260
Expenditures:						
Capital projects	-	-	1,204,301	4,236,771	9,115,388	8,369,333
Total Expenditures	-	-	1,204,301	4,236,771	9,115,388	8,369,333
Excess of Revenues Over (Under) Expenditures	-	-	(1,204,301)	(3,182,536)	(7,818,125)	(8,192,073)
Other Financing Sources (Uses):						
Transfers in	-	-	-	805,744	992,547	96,136
Transfers out	-	-	-	(805,744)	(892,547)	(47,136)
Debt issued	10,000	150,000	1,102,000	3,877,000	7,920,000	9,499,000
Total Other Financing Sources (Uses)	10,000	150,000	1,102,000	3,877,000	8,020,000	9,548,000
Changes in Fund Balances	10,000	150,000	(102,301)	694,464	201,875	1,355,927
Project Balances - January 1	-	-	367,400	1,220,362	4,546,457	3,190,530
Project Balances - December 31	\$ 10,000	\$ 150,000	\$ 265,099	\$ 1,914,826	\$ 4,748,332	\$ 4,546,457

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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 6,967	\$ 634,645
Accounts receivable (net of allowances)	50,288	19,643
Inventories	67,912	66,139
Advance payments - Vendors	9,111	3,969
Restricted assets		
Cash and investments	1,041,565	2,176,789
Total Current Assets	1,175,843	2,901,185
Noncurrent Assets:		
Net pension asset	79,412	-
Property and equipment:		
Land	6,960,385	6,960,385
Construction in progress	4,177,902	4,005,612
Buildings	11,133,992	11,247,315
Improvements other than buildings	33,498,415	34,973,550
Machinery and equipment	5,252,122	4,637,572
Total Property and Equipment	61,022,816	61,824,434
Less accumulated depreciation	(29,804,925)	(29,768,518)
Total Property and Equipment - Net	31,217,891	32,055,916
Total Noncurrent Assets	31,297,303	32,055,916
Total Assets	32,473,146	34,957,101
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related to Pensions	145,856	166,924
Deferred Outflow Related to WRS Life	4,523	-
Total Deferred Outflows of Resources	150,379	166,924
Total Assets and Deferred Outflows of Resources	\$ 32,623,525	\$ 35,124,025

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2018 and 2017

	2018	2017
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 43,006	\$ 157,815
Accrued compensation	16,991	16,151
Other accrued liabilities	4,468	5,170
Due to other governmental agencies	63,892	902,578
Compensated absences	32,838	61,785
Current maturities of long-term debt	105,532	168,421
	<hr/>	<hr/>
Total Current Liabilities	266,727	1,311,920
	<hr/>	<hr/>
Compensated absences	6,776	13,660
General obligation debt	558,609	664,142
Net pension liability	-	21,376
Net WRS Life liability	41,825	-
OPEB liability	54,255	87,469
	<hr/>	<hr/>
Total Liabilities	928,192	2,098,567
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	156,496	67,274
Deferred Inflows Related to WRS Life	624	-
Deferred Inflows Related to OPEB	6,209	-
	<hr/>	<hr/>
Total Deferred Inflows of Resources	163,329	67,274
	<hr/>	<hr/>
Net Position:		
Net investment in capital assets	30,891,955	31,682,755
Restricted for purchase orders	166,987	171,395
Restricted for pension benefits	79,412	-
Unrestricted	393,650	1,104,034
	<hr/>	<hr/>
Total Net Position	31,532,004	32,958,184
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 32,623,525	\$ 35,124,025
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Operating Revenues:		
Charges for services provided to:		
Public	\$ 957,534	\$ 938,010
Other governmental entities	5,000	1,554,366
Miscellaneous	3,284	3,714
	<u>965,818</u>	<u>2,496,090</u>
Total Operating Revenues		
Operating Expenses:		
Salaries, wages and benefits	617,786	677,676
Materials, supplies and services	449,808	494,396
Heat, light and power	489,479	479,372
Depreciation	1,624,865	1,599,754
	<u>3,181,938</u>	<u>3,251,198</u>
Total Operating Expenses		
Operating loss	<u>(2,216,120)</u>	<u>(755,108)</u>
Non-Operating Revenues (Expenses):		
Interest expense	<u>(15,980)</u>	<u>(17,425)</u>
Loss Before Transfers	<u>(2,232,100)</u>	<u>(772,533)</u>
Transfers	<u>839,712</u>	<u>765,672</u>
Decrease in Net Position	(1,392,388)	(6,861)
Net Position - January 1	32,958,184	33,041,883
Cummulative effect of change in accounting principle	<u>(33,792)</u>	<u>(76,838)</u>
Net Position - December 31	<u>\$ 31,532,004</u>	<u>\$ 32,958,184</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

For the years ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 930,174	\$ 979,543
Cash received from other governmental entities	5,000	1,554,366
Cash payments for goods and services	(1,899,909)	(145,870)
Cash payments to employees	(666,147)	(653,729)
	<hr/>	<hr/>
Net cash provided by(used for) operating activities	(1,630,882)	1,734,310
	<hr/>	<hr/>
Cash flows from noncapital financing activities		
Transfers	839,712	765,672
	<hr/>	<hr/>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(786,840)	(1,463,090)
Payment of debt	(168,422)	(601,808)
Interest paid on debt	(16,470)	(14,478)
Proceeds from issuance of debt	-	310,000
	<hr/>	<hr/>
Net cash provided by (used for) capital and related financing activities	(971,732)	(1,769,376)
	<hr/>	<hr/>
Net increase in cash and cash equivalents	(1,762,902)	730,606
Cash and cash equivalents - January 1	2,811,434	2,080,828
	<hr/>	<hr/>
Cash and cash equivalents - December 31	\$ 1,048,532	\$ 2,811,434
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
AIRPORT FUND

For the years ended December 31, 2018 and 2017

	2018	2017
Reconciliation of operating loss to net cash provided by (used for) operating activities:		
Operating loss	\$ (2,216,121)	\$ (755,108)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation	1,624,865	1,599,754
Changes in assets and liabilities		
Receivables	(30,644)	37,820
Inventories	(1,773)	(6,017)
Advance payments	(5,142)	1,138
Net pension asset	(79,412)	-
Deferred outflows pension	21,068	58,904
Deferred outflow WRS Life	(4,523)	-
Vouchers payable	(114,809)	14,812
Due to other governments	(838,686)	821,501
Net pension liability	(21,376)	(18,687)
Net WRS Life liability	8,033	-
Net OPEB liability	(33,214)	5,850
Deferred inflows pension	89,222	(17,099)
Deferred inflows WRS Life	624	-
Deferred inflows OPEB	6,209	-
Other liabilities	(35,203)	(8,558)
Total adjustments	585,239	2,489,418
Net cash provided by (used for) operating activities	\$ (1,630,882)	\$ 1,734,310
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 6,967	\$ 634,645
Restricted cash and investments	1,041,565	2,176,789
	\$ 1,048,532	\$ 2,811,434

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2018 there was no non cash contribution. In 2017 there was no non cash contribution.

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

December 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 34,380,418	\$ 32,800,340
Receivables (net of allowances for uncollectibles):		
Accounts receivable	508,278	525,150
Accrued interest	221,157	169,144
Due from other governmental agencies	507,957	391,357
Advance payments - Vendors	750	43,544
Restricted assets:		
Cash and investments	-	1,056,787
Total Current Assets	<u>35,618,560</u>	<u>34,986,322</u>
Noncurrent Assets:		
Restricted assets:		
Cash and investments	10,907,529	10,655,008
Accrued interest	50,612	49,582
Other Assets:		
Investment in Tri-County Venture	338,620	629,159
Net pension asset	145,581	-
Property and equipment:		
Land	1,986,318	1,613,616
Construction in progress	161,377	728,400
Buildings	6,139,189	6,115,104
Improvements other than buildings	23,488,767	22,837,677
Machinery and equipment	5,755,605	5,246,089
Total Property and Equipment	<u>37,531,256</u>	<u>36,540,886</u>
Less accumulated depreciation	<u>(29,988,947)</u>	<u>(29,395,493)</u>
Total Property and Equipment - Net	<u>7,542,309</u>	<u>7,145,393</u>
Total Noncurrent Assets	<u>18,984,651</u>	<u>18,479,142</u>
Total Assets	<u>54,603,211</u>	<u>53,465,464</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related for Pensions	268,001	313,300
Deferred Outflow Related for WRS Life	5,959	-
Deferred Outflow Related for OPEB	9,152	-
Total Deferred Outflows of Resources	<u>283,112</u>	<u>313,300</u>
Total Assets and Deferred outflows of resources	<u>\$ 54,886,323</u>	<u>\$ 53,778,764</u>

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

December 31, 2018 and 2017

	2018	2017
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 530,943	\$ 407,272
Accrued compensation	33,417	31,583
Other accrued liabilities	108	93,810
Due to other governmental agencies	375,279	573,935
Compensated absences	35,369	77,319
Current maturities of long-term debt	18,320	17,061
Total Current Liabilities	<u>993,436</u>	<u>1,200,980</u>
Compensated absences	35,131	36,840
Landfill closure and long-term care	16,934,209	16,918,300
Long-term due to other governments	276,663	338,620
General obligation debt	2,632	20,951
Net pension liability	-	40,768
Net WRS Life liability	55,105	-
OPEB liability	53,647	53,837
Total Liabilities	<u>18,350,823</u>	<u>18,610,296</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	286,892	128,305
Deferred Inflows Related to WRS Life	822	-
Deferred Inflows Related to OPEB	6,139	-
Total Deferred Outflows of Resources	<u>293,853</u>	<u>313,300</u>
Net Position:		
Net Investment in capital assets	7,542,307	7,145,393
Restricted for pensions	145,581	-
Restricted for Purchase orders	112,673	381,380
Unrestricted	28,441,086	27,513,390
Total Net Position	<u>36,241,647</u>	<u>35,040,163</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 54,886,323</u>	<u>\$ 53,778,764</u>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Operating Revenues:		
Charges for services provided to:		
Public	\$ 8,597,261	\$ 10,575,515
Other governmental entities	865,675	1,012,210
Other county departments	89,557	170,690
Miscellaneous	109,319	91,292
Total Operating Revenues	<u>9,661,812</u>	<u>11,849,707</u>
Operating Expenses:		
Salaries, wages and benefits	1,147,057	1,158,257
Materials, supplies and services	6,589,908	7,649,198
Heat, light and power	309,950	359,842
Depreciation	760,624	705,376
Landfill closure and long-term care	306,448	682,738
Total Operating Expenses	<u>9,113,987</u>	<u>10,555,411</u>
Operating income	<u>547,825</u>	<u>1,294,296</u>
Non-Operating Revenues (Expenses):		
Investment income	681,376	423,869
Interest expense	(495)	(764)
Grant revenue	17,300	18,500
Total Non-Operating Revenues (Expenses)	<u>698,181</u>	<u>441,605</u>
Increase in Net Position	<u>1,246,006</u>	<u>1,735,901</u>
Net Position - January 1	35,040,163	33,438,653
Cumulative effect of change in accounting principle	<u>(44,522)</u>	<u>(134,391)</u>
Net Position - December 31	<u>\$ 36,241,647</u>	<u>\$ 35,040,163</u>

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

For the years ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 9,472,527	\$ 12,473,378
Cash received from county	89,557	170,690
Cash payments for goods and services	(7,087,634)	(10,099,271)
Cash payments to employees	(1,124,580)	(967,153)
	<u>1,349,870</u>	<u>1,577,644</u>
Net cash provided by operating activities	1,349,870	1,577,644
Cash flows from noncapital financing activities:		
Grants received	17,300	18,500
	<u>17,300</u>	<u>18,500</u>
Net cash provided by noncapital financing activities	17,300	18,500
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,089,330)	(1,316,190)
Payment of debt	(17,060)	(15,916)
Interest paid on debt	(569)	(817)
	<u>(1,106,959)</u>	<u>(1,332,923)</u>
Net cash used for capital and related financing activities	(1,106,959)	(1,332,923)
Cash flows from investing activities:		
Purchases of investments	(3,734,081)	(6,046,873)
Sale of investments	4,475,430	5,229,843
Investment income	628,333	337,422
	<u>1,369,682</u>	<u>(479,608)</u>
Net cash provided by investing activities	1,369,682	(479,608)
Net increase (decrease) in cash and cash equivalents	1,629,893	(216,387)
Cash and cash equivalents - January 1	<u>32,876,311</u>	<u>33,092,698</u>
Cash and cash equivalents - December 31	<u>\$ 34,506,204</u>	<u>\$ 32,876,311</u>

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

For the years ended December 31, 2018 and 2017

	2018	2017
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 547,825	\$ 1,294,296
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	760,624	705,376
Changes in assets and liabilities		
Receivables	16,872	693,142
Due from other governments	(116,600)	101,219
Investment in Tri-County Single Stream Recycling	290,539	275,300
Advance payments	42,794	41,763
Net pension asset	(145,581)	-
Deferred outflow pension	45,299	120,857
Deferred outflow WRS Life	(5,959)	-
Deferred outflow OPEB	(9,152)	-
Vouchers payable	123,671	(222,517)
Due to other governments	(198,656)	(102,372)
Accrued compensation	1,834	644
Other liabilities	(137,287)	80,048
Net pension liability	(40,768)	(36,610)
Net WRS Life liability	55,105	-
Net OPEB liability	(190)	140,712
Deferred inflow pension	158,587	(34,653)
Deferred inflow WRS Life	822	-
Deferred inflow OPEB	6,139	-
Long-term due to other governments	(61,957)	(290,539)
Long-term care accrual	15,909	(1,189,022)
Total adjustments	802,045	283,348
Net cash provided by operating activities	\$ 1,349,870	\$ 1,577,644
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 34,380,418	\$ 32,800,340
Restricted cash and investments	10,907,529	11,711,795
Less noncurrent investments	(10,781,743)	(11,635,824)
	\$ 34,506,204	\$ 32,876,311

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES

In 2018 or 2017, 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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 11,174,275	\$ 10,567,591
Accounts receivable (net of allowances for uncollectibles)	298,755	169,009
Due from other governmental agencies	905,044	758,870
Inventories	136,477	134,458
Advance payments - Vendors	213,918	221,344
Restricted assets:		
Cash and investments	-	110,835
Total Current Assets	<u>12,728,469</u>	<u>11,962,107</u>
Noncurrent Assets:		
Net pension asset	1,752,460	-
Property and Equipment:		
Land	147,842	147,842
Buildings	25,684,933	25,684,933
Improvements other than buildings	391,478	702,168
Machinery and equipment	<u>1,536,340</u>	<u>1,767,335</u>
Total Property and Equipment	27,760,593	28,302,278
Less accumulated depreciation	<u>(6,701,349)</u>	<u>(6,661,166)</u>
Total Property and Equipment - Net	<u>21,059,244</u>	<u>21,641,112</u>
Total noncurrent assets	<u>22,811,704</u>	<u>21,641,112</u>
Total Assets	<u>35,540,173</u>	<u>33,603,219</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflow Related to Pensions	3,190,949	3,819,292
Deferred Outflow Related to WRS Life	58,534	-
Deferred Outflow Related to OPEB	144,497	186,365
Total Deferred Outflows of Resources	<u>3,393,980</u>	<u>4,005,657</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 38,934,153</u>	<u>\$ 37,608,876</u>

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

December 31, 2018 and 2017

	2018	2017
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 190,906	\$ 348,823
Accrued compensation	579,783	458,672
Other accrued liabilities	3,545	4,431
Due to other governmental agencies	568	1,734
Compensated absences	699,517	870,592
Current maturities of long-term debt	329,073	313,806
	<hr/>	<hr/>
Total Current Liabilities	1,803,392	1,998,058
	<hr/>	<hr/>
Compensated absences	141,384	172,673
General obligation debt	229,631	558,704
Net pension liability	-	500,843
Net WRS Life liability	541,240	-
OPEB liability	903,639	1,153,103
	<hr/>	<hr/>
Total Liabilities	3,619,286	4,383,381
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	3,453,532	1,576,253
Deferred Inflows Related to WRS Life	8,080	-
Deferred Inflows Related to OPEB	103,407	-
	<hr/>	<hr/>
Total Deferred Outflows of Resources	3,565,019	4,005,657
	<hr/>	<hr/>
Net Position:		
Net investment in capital assets	20,688,573	21,109,732
Restricted for pensions	1,752,460	-
Restricted for purchase orders	10,518	-
Unrestricted	9,298,297	10,539,510
	<hr/>	<hr/>
Total Net Position	31,749,848	31,649,242
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 38,934,153	\$ 37,608,876
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Operating Revenues:		
Charges for services provided to:		
Public	\$ 7,683,298	\$ 7,528,020
Other governmental entities	5,588,353	5,455,504
Other county departments	254	-
Miscellaneous	12,661	16,163
	<u>13,284,566</u>	<u>12,999,687</u>
Total Operating Revenues		
Operating Expenses:		
Salaries, wages and benefits	13,553,359	13,645,721
Materials, supplies and services	3,031,431	3,082,797
Heat, light and power	356,347	351,085
Depreciation	601,302	625,052
	<u>17,542,439</u>	<u>17,704,655</u>
Total Operating Expenses		
Operating Loss	<u>(4,257,873)</u>	<u>(4,704,968)</u>
Non-Operating Revenues (Expenses):		
Interest expense	(13,150)	(18,522)
Grant revenue	2,851,170	1,752,043
	<u>2,838,020</u>	<u>1,733,521</u>
Total Non-Operating Revenues (Expenses)		
Loss Before Transfers	(1,419,853)	(2,971,447)
Transfers in	1,957,752	2,097,096
	<u>537,899</u>	<u>(874,351)</u>
Increase (decrease) in Net Position		
Net Position - January 1	31,649,242	33,195,949
Cummulative effect of change in Accounting Principle	<u>(437,293)</u>	<u>(672,356)</u>
Net Position - December 31	<u>\$ 31,749,848</u>	<u>\$ 31,649,242</u>

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

For the years ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 13,008,393	\$ 13,197,314
Cash received from county	254	-
Cash payments for goods and services	(3,541,454)	(3,362,366)
Cash payments to employees	(13,432,989)	(13,136,724)
Net cash used for operating activities	<u>(3,965,796)</u>	<u>(3,301,776)</u>
Cash flows from noncapital financing activities:		
Transfers in	1,957,752	2,097,096
Grants received	2,851,170	1,752,043
Net cash provided by noncapital financing activities	<u>4,808,922</u>	<u>3,849,139</u>
Cash flows from capital and related financing activities:		
Purchases of capital assets	(19,435)	(573,515)
Payment of debt	(313,806)	(300,130)
Interest paid on debt	(14,036)	(19,548)
Net cash used for capital and related financing activities	<u>(347,277)</u>	<u>(893,193)</u>
Net decrease in cash and cash equivalents	495,849	(345,830)
Cash and cash equivalents - January 1	<u>10,678,426</u>	<u>11,024,256</u>
Cash and cash equivalents - December 31	<u><u>\$ 11,174,275</u></u>	<u><u>\$ 10,678,426</u></u>

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

For the years ended December 31, 2018 and 2017

	2018	2017
Reconciliation of operating loss to net cash used for operating activities:		
Operating loss	\$ (4,257,873)	\$ (4,704,968)
Adjustments to reconcile operating loss to net cash used for operating activities:		
Depreciation	601,302	625,052
Changes in assets and liabilities		
Receivables	(129,746)	(90,895)
Due from other governments	(146,173)	288,522
Inventories	(2,019)	(13,799)
Advance payments	7,426	11,020
Net Pension Asset	(1,752,460)	-
Deferred outflow pension	628,343	1,592,725
Deferred outflow WRS Life	(58,534)	-
Deferred outflow OPEB	41,868	(186,365)
Vouchers payable	(157,917)	73,388
Due to other governments	(1,166)	907
Net Pension liability	(500,843)	(466,573)
Net WRS Life liability	103,947	-
Net OPEB liability	(249,464)	87,937
Deferred inflow pension	1,877,279	(461,130)
Deferred inflow WRS Life	8,080	-
Deferred inflow OPEB	103,407	-
Other liabilities	(81,253)	(57,597)
Total adjustments	292,077	1,403,192
Net cash used for operating activities	<u>\$ (3,965,796)</u>	<u>\$ (3,301,776)</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 11,174,275	\$ 10,567,591
Restricted cash and investments	-	110,835
	<u>\$ 11,174,275</u>	<u>\$ 10,678,426</u>

NONCASH INVESTING ACTIVITIES, CAPITAL AND FINANCING ACTIVITIES

In 2018 and 2017, there were no non cash transactions.

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

December 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 992,891	\$ 575,248
Receivable (net of allowances for uncollectibles):		
Accounts receivable	82,594	41,505
Interest receivable	3,129	3,358
Due from other governmental agencies	937,981	1,505,921
Inventories	721,457	789,736
Advance payments - Vendors	5,917	99
Restricted assets		
Cash and investments	-	118,124
Total Current Assets	<u>2,743,969</u>	<u>3,033,991</u>
Noncurrent Assets:		
Net pension asset	691,595	-
Property and Equipment:		
Land	738,916	738,916
Construction in progress	97,843	816,876
Buildings	7,120,815	6,497,099
Improvements other than buildings	233,468	164,108
Machinery and equipment	16,196,791	15,685,523
Total Property and Equipment	24,387,833	23,902,522
Less accumulated depreciation	<u>(14,879,166)</u>	<u>(14,276,634)</u>
Total Property and Equipment - Net	9,508,667	9,625,888
Total Noncurrent Assets	<u>10,200,262</u>	<u>9,625,888</u>
Total Assets	<u>12,944,231</u>	<u>12,659,879</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred Outflows Related to Pensions	1,273,869	1,476,055
Deferred Outflows Related to WRS Life	31,208	-
Deferred Outflows Related to OPEB	45,485	76,594
Total Deferred Outflows of Resources	<u>1,350,562</u>	<u>1,552,649</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 14,294,793</u>	<u>\$ 14,212,528</u>

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

December 31, 2018 and 2017

	2018	2017
<u>LIABILITIES, DEFERRED INFLOWS OF</u>		
<u>RESOURCES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 43,383	\$ 203,827
Accrued compensation	164,522	139,808
Other accrued liabilities	3,567	3,231
Due to other governmental agencies	88,080	24,441
Unearned revenue	135,839	1,724
Compensated absences	232,377	256,024
Current maturities of long-term debt	145,446	112,849
	<hr/>	<hr/>
Total Current Liabilities	813,214	741,904
	<hr/>	<hr/>
Compensated absences	183,806	163,086
General obligation debt	400,132	445,578
Net pension liability	-	191,399
Net WRS Life liability	288,571	-
OPEB liability	474,314	445,631
	<hr/>	<hr/>
Total Liabilities	2,160,037	1,987,598
	<hr/>	<hr/>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred Inflows Related to Pensions	1,362,910	602,370
Deferred Inflows Related to WRS Life	4,307	-
Deferred Inflows Related to OPEB	54,277	-
	<hr/>	<hr/>
Total Deferred Outflows of Resources	1,421,494	1,552,649
	<hr/>	<hr/>
Net Position:		
Net Investment in capital assets	9,021,506	9,295,434
Restricted for pensions	691,595	-
Restricted for Purchase orders	675,837	18,000
Unrestricted	324,324	2,309,126
	<hr/>	<hr/>
Total Net Position	10,713,262	11,622,560
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of		
Resources and Net Position	<u>\$ 14,294,793</u>	<u>\$ 14,212,528</u>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Operating Revenues:		
Charges for services provided to:		
Public	\$ 100,515	\$ 22,284
Other governmental entities	6,619,893	7,029,791
Other county departments	7,264,546	6,472,783
Miscellaneous	70,928	152,653
	<hr/>	<hr/>
Total Operating Revenues	14,055,882	13,677,511
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	6,139,831	5,847,317
Materials, supplies and services	7,185,292	6,150,383
Heat, light and power	185,773	184,764
Depreciation	1,248,582	1,123,693
	<hr/>	<hr/>
Total Operating Expenses	14,759,478	13,306,157
	<hr/>	<hr/>
Operating income	(703,596)	371,354
	<hr/>	<hr/>
Non-Operating Revenues (Expenses):		
Investment income (loss)	12,395	11,751
Interest expense	(11,917)	(17,431)
Gain (loss) on sale of capital assets	26,970	4,599
	<hr/>	<hr/>
Total Non-Operating Revenues (Expenses)	27,448	(1,081)
	<hr/>	<hr/>
Increase in Net Position	(676,148)	370,273
	<hr/>	<hr/>
Net Position - January 1	11,622,560	11,593,570
Cumulative effect of change in Accounting Principle	(233,150)	(341,283)
	<hr/>	<hr/>
Net Position - December 31	<u>\$ 10,713,262</u>	<u>\$ 11,622,560</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY FUND

For the years ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 7,452,302	\$ 6,827,631
Cash received from county	7,264,546	6,472,783
Cash payments for goods and services	(7,391,280)	(6,320,945)
Cash payments to employees	(5,895,723)	(5,742,916)
	<u>1,429,845</u>	<u>1,236,553</u>
Net cash provided by operating activities		
Cash flows from capital and related financing activities:		
Purchases of capital assets	(1,128,820)	(2,007,795)
Payment of debt	(112,849)	(690,912)
Interest paid on debt	(11,581)	(15,820)
Proceeds from sale of capital assets	10,300	45,580
Proceeds from issuance of debt	100,000	-
	<u>(1,142,950)</u>	<u>(2,668,947)</u>
Net cash used for capital and related financing activities		
Cash flows from investing activities:		
Investment income	12,624	9,572
	<u>12,624</u>	<u>9,572</u>
Net cash provided by investing activities		
Net increase (decrease) in cash and cash equivalents	299,519	(1,422,822)
Cash and cash equivalents - January 1	<u>693,372</u>	<u>2,116,194</u>
Cash and cash equivalents - December 31	<u>\$ 992,891</u>	<u>\$ 693,372</u>

WINNEBAGO COUNTY, WISCONSIN
COMPARATIVE STATEMENTS OF CASH FLOWS
HIGHWAY FUND

For the years ended December 31, 2018 and 2017

	2018	2017
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ (703,596)	\$ 371,354
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	1,262,711	1,123,693
Changes in assets and liabilities		
Receivables	(41,089)	(39,368)
Due from other governments	567,940	(305,030)
Inventories	68,279	(27,362)
Advance payments	(5,818)	332
Net pension asset	(691,595)	-
Deferred outflow pension	202,186	574,248
Deferred outflow WRS Life	(31,208)	-
Deferred outflow OPEB	31,109	(76,594)
Vouchers payable	(160,444)	44,174
Due to other governments	63,639	(2,942)
Unearned revenue	134,115	(32,699)
Net pension liability	(191,399)	(174,246)
Net WRS Life liability	55,421	-
Net OPEB liability	28,683	35,892
Deferred inflow pension	760,540	(167,681)
Deferred inflow WRS Life	4,307	-
Deferred inflow OPEB	54,277	-
Other liabilities	21,787	(87,218)
Total adjustments	<u>2,133,441</u>	<u>865,199</u>
Net cash provided by operating activities	<u>\$ 1,429,845</u>	<u>\$ 1,236,553</u>
Cash and cash equivalents at end of year consist of:		
Unrestricted cash and investments	\$ 992,891	\$ 575,248
Restricted cash and investments	-	118,124
	<u>\$ 992,891</u>	<u>\$ 693,372</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2018 the County had no non cash transactions. In 2017 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, 2018

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

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2018	December 31, 2017
<u>ASSETS</u>				
Current Assets:				
Cash and investments	\$ 158,815	\$ 11,380,253	\$ 11,539,068	\$ 10,379,593
Receivables (net of allowances for uncollectibles):				
Accounts receivable	36	359,128	359,164	-
Accrued interest	803	75,557	76,360	54,469
Due from other governmental agencies	306	-	306	470
Inventories	17,041	-	17,041	17,686
Advance payments - Vendors	9,646	469,444	479,090	534,983
Total Current Assets	186,647	12,284,382	12,471,029	10,987,201
Noncurrent Assets:				
Insurance deposit	-	226,614	226,614	215,517
Total Assets	\$ 186,647	\$ 12,510,996	\$ 12,697,643	\$ 11,202,718

WINNEBAGO COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION - ALL INTERNAL SERVICE FUNDS

December 31, 2018

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

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2018	December 31, 2017
<u>LIABILITIES AND NET POSITION</u>				
Current Liabilities				
Vouchers payable	\$ 23,591	\$ 92,964	\$ 116,555	\$ 98,194
Accrued compensation	2,187	-	2,187	2,246
Claims payable	-	3,058,725	3,058,725	2,941,436
Unearned revenues	-	1,451,499	1,451,499	1,450,017
Compensated absenses	5,127	-	5,127	5,204
Total Current Liabilities	30,905	4,603,188	4,634,093	4,497,097
Compensated absences	14,688	-	14,688	14,806
OPEB liability	9,879	-	9,879	11,136
Total Liabilities	55,472	4,603,188	4,658,660	4,523,039
Net Position:				
Restricted for Purchase orders	-	5,160	5,160	19,372
Unrestricted (deficit)	131,175	7,902,648	8,033,823	6,660,307
Total Net Position	131,175	7,907,808	8,038,983	6,679,679
Total Liabilities and Net Position	\$ 186,647	\$ 12,510,996	\$ 12,697,643	\$ 11,202,718

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2018	December 31, 2017
Operating Revenues:				
Charges for services provided to:				
Public	\$ 1,129	\$ 2,999,228	\$ 3,000,357	\$ 2,732,063
Other governmental entities	3,458	-	3,458	3,068
Other county departments	421,456	16,495,189	16,916,645	16,112,067
Total Operating Revenues	426,043	19,494,417	19,920,460	18,847,198
Operating Expenses:				
Salaries, wages and benefits	51,255	62,015	113,270	115,388
Materials, supplies and services	348,033	18,283,720	18,631,753	18,336,701
Total Operating Expenses	399,288	18,345,735	18,745,023	18,452,089
Operating Income	26,755	1,148,682	1,175,437	395,109
Non-Operating Revenues:				
Investment income	2,274	181,593	183,867	116,114
Total Non-Operating Revenues	2,274	181,593	183,867	116,114
Increase in Net Position	29,029	1,330,275	1,359,304	511,223
Total Net Position - January 1	102,146	6,577,533	6,679,679	6,161,400
Cummulative effect of change in accounting principle	-	-	-	7,056
Total Net Position - December 31	\$ 131,175	\$ 7,907,808	\$ 8,038,983	\$ 6,679,679

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2018	December 31, 2017
Cash flows from operating activities:				
Cash received from customers	\$ 4,715	\$ 2,999,228	\$ 3,003,943	\$ 2,735,124
Cash received from county	421,456	16,137,543	16,558,999	16,281,666
Cash payments for goods and services	(358,067)	(18,092,595)	(18,450,662)	(17,509,468)
Cash payments to employees	(52,766)	(62,015)	(114,781)	(114,276)
Net cash provided by operating activities	15,338	982,161	997,499	1,393,046
Cash flows from investing activities:				
Investment income	2,093	159,883	161,976	85,534
Net increase in cash and cash equivalents	17,431	1,142,044	1,159,475	1,478,580
Cash and cash equivalents - January 1	141,384	10,238,209	10,379,593	8,901,013
Cash and cash equivalents - December 31	\$ 158,815	\$ 11,380,253	\$ 11,539,068	\$ 10,379,593

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	General Services Fund	Self- Insurance Fund	Totals	
			December 31, 2018	December 31, 2017
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income	\$ 26,756	\$ 1,148,682	\$ 1,175,438	\$ 395,109
Adjustments to reconcile operating income to net cash provided by operating activities:				
Changes in assets and liabilities				
Receivables	(36)	(359,128)	(359,164)	48,118
Due from other governments	164	-	164	-
Inventories	645	-	645	4,141
Advance payments	(9,646)	54,442	44,796	(46,977)
Vouchers payable	(1,034)	19,394	18,360	(169,708)
OPEB liability	(1,257)	-	(1,257)	426
Other liabilities	(254)	118,771	118,517	1,161,937
Total adjustments	(11,418)	(166,521)	(177,939)	997,937
Net cash provided by operating activities	\$ 15,338	\$ 982,161	\$ 997,499	\$ 1,393,046

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2018 and 2017, there were no noncash transactions.

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 158,815	\$ 141,384
Receivables (net of allowances for uncollectibles):		
Accounts receivable	36	-
Accrued interest	803	622
Due from other governmental agencies	306	470
Inventories	17,041	17,686
Advance payments - Vendors	9,646	-
	<hr/>	<hr/>
Total Assets	\$ 186,647	\$ 160,162
	<hr/>	<hr/>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 23,591	\$ 24,624
Accrued compensation	2,187	2,246
Compensated absences	5,127	5,204
	<hr/>	<hr/>
Total Current Liabilities	30,905	32,074
	<hr/>	<hr/>
Compensated absences	14,688	14,806
OPEB liability	9,879	11,136
	<hr/>	<hr/>
Total Liabilities	55,472	58,016
	<hr/>	<hr/>
Net Position:		
Unrestricted	131,175	102,146
	<hr/>	<hr/>
Total Net Position	131,175	102,146
	<hr/>	<hr/>
Total Liabilities and Net Position	\$ 186,647	\$ 160,162
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Operating Revenues:		
Charges for services provided to:		
Public	\$ 1,129	\$ 1,691
Other governmental entities	3,458	3,068
Other county departments	421,456	457,865
	<hr/>	<hr/>
Total Operating Revenues	426,043	462,624
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	51,255	52,734
Materials, supplies and services	348,033	370,002
	<hr/>	<hr/>
Total Operating Expenses	399,288	422,736
	<hr/>	<hr/>
Operating income	26,755	39,888
	<hr/>	<hr/>
Non-Operating Revenues (expenses) :		
Investment income	2,274	1,123
	<hr/>	<hr/>
Increase in Net Position	29,029	41,011
	<hr/>	<hr/>
Net Position - January 1	102,146	54,079
Cummulative effect of change in accounting principle	-	7,056
	<hr/>	<hr/>
Net Position - December 31	\$ 131,175	\$ 102,146
	<hr/>	<hr/>

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

For the years ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 4,715	\$ 4,752
Cash received from county	421,456	457,865
Cash payments for goods and services	(358,067)	(358,079)
Cash payments to employees	(52,766)	(51,622)
Net cash provided by operating activities	<u>15,338</u>	<u>52,916</u>
Cash flows from investing activities:		
Investment income	<u>2,093</u>	<u>679</u>
Net increase in cash and cash equivalents	17,431	53,595
Cash and cash equivalents - January 1	<u>141,384</u>	<u>87,789</u>
Cash and cash equivalents - December 31	<u><u>\$ 158,815</u></u>	<u><u>\$ 141,384</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 26,756	\$ 39,888
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities		
Receivables	(36)	(7)
Due from other governments	164	-
Inventories	645	4,141
Advance payments	(9,646)	9,276
Vouchers payable	(1,034)	(1,494)
OPEB liability	(1,257)	426
Other liabilities	(254)	686
Total adjustments	<u>(11,418)</u>	<u>13,028</u>
Net cash provided by operating activities	<u><u>\$ 15,338</u></u>	<u><u>\$ 52,916</u></u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2018 and 2017, there were no noncash transactions.

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

December 31, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
Current Assets:		
Cash and investments	\$ 11,380,253	\$ 10,238,209
Receivables (net of allowances for uncollectibles):		
Accounts receivable	359,128	-
Accrued interest	75,557	53,847
Advance payments - Vendors	469,444	534,983
	<hr/>	<hr/>
Total Current Assets	12,284,382	10,827,039
	<hr/>	<hr/>
Noncurrent Assets:		
Insurance deposit	226,614	215,517
	<hr/>	<hr/>
Total Noncurrent Assets	226,614	215,517
	<hr/>	<hr/>
Total Assets	\$ 12,510,996	\$ 11,042,556
	<hr/>	<hr/>
<u>LIABILITIES AND NET POSITION</u>		
Current Liabilities:		
Vouchers payable	\$ 92,964	\$ 73,570
Claims payable	3,058,725	2,941,436
Unearned revenues	1,451,499	1,450,017
	<hr/>	<hr/>
Total Liabilities	4,603,188	4,465,023
	<hr/>	<hr/>
Net Position:		
Restricted for Purchase orders	5,160	19,372
Unrestricted	7,902,648	6,558,161
	<hr/>	<hr/>
Total Net Position	7,907,808	6,577,533
	<hr/>	<hr/>
Total Liabilities and Net Position	\$ 12,510,996	\$ 11,042,556
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Operating Revenues:		
Charges for services provided to:		
Public	\$ 2,999,228	\$ 2,730,372
Other county departments	16,495,189	15,654,202
	<hr/>	<hr/>
Total Operating Revenues	19,494,417	18,384,574
	<hr/>	<hr/>
Operating Expenses:		
Salaries, wages and benefits	62,015	62,654
Materials, supplies and services	18,283,720	17,966,699
	<hr/>	<hr/>
Total Operating Expenses	18,345,735	18,029,353
	<hr/>	<hr/>
Operating Income	1,148,682	355,221
	<hr/>	<hr/>
Non-Operating Revenues:		
Investment income	181,593	114,991
	<hr/>	<hr/>
Increase in Net Position	1,330,275	470,212
	<hr/>	<hr/>
Net Position - January 1	6,577,533	6,107,321
	<hr/>	<hr/>
Net Position - December 31	\$ 7,907,808	\$ 6,577,533
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Cash received from customers	\$ 2,999,228	\$ 2,730,372
Cash received from county	16,137,543	15,823,801
Cash payments for goods and services	(18,092,595)	(17,151,389)
Cash payments to employees	(62,015)	(62,654)
	<hr/>	<hr/>
Net cash provided by operating activities	982,161	1,340,130
	<hr/>	<hr/>
Cash flows from investing activities:		
Investment income	159,883	84,855
	<hr/>	<hr/>
Net increase in cash and cash equivalents	1,142,044	1,424,985
Cash and cash equivalents - January 1	10,238,209	8,813,224
	<hr/>	<hr/>
Cash and cash equivalents - December 31	\$ 11,380,253	\$ 10,238,209
	<hr/>	<hr/>

WINNEBAGO COUNTY, WISCONSIN

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

For the years ended December 31, 2018 and 2017

	2018	2017
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ 1,148,682	\$ 355,221
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Changes in assets and liabilities:		
Receivables	(359,128)	48,125
Advance payments	54,442	(56,253)
Vouchers payable	19,394	(168,214)
Other liabilities	118,771	1,161,251
Total adjustments	<u>(166,521)</u>	<u>984,909</u>
Net cash provided by operating activities	<u>\$ 982,161</u>	<u>\$ 1,340,130</u>

NON CASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

In 2018 and 2017, 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, 2018
(With summarized financial information as of December 31, 2017)

	Litigant's Deposit Funds	Patient's Funds	Other Trust Funds	Meg Unit	Post Retirement Health	Totals	
						December 31, 2018	December 31, 2017
ASSETS							
Cash and investments	\$ 1,281,473	\$ 30,553	\$ 207,591	\$ 201,981	\$ 103,164	\$ 1,824,762	\$ 1,808,592
Accounts receivable	-	(909)	-	1,207	-	298	666
Accrued grants and aid	-	-	-	55,983	-	55,983	54,172
Prepaid items	-	-	-	3,333	-	3,333	3,333
Equipment	-	-	-	244,167	-	244,167	216,245
Total Assets	\$ 1,281,473	\$ 29,644	\$ 207,591	\$ 506,671	\$ 103,164	\$ 2,128,543	\$ 2,083,008
LIABILITIES							
Liabilities:							
Other accrued liabilities	\$ 1,281,473	\$ 29,644	\$ 207,591	\$ 506,671	\$ 103,164	\$ 2,128,543	\$ 2,083,008
Total Liabilities	\$ 1,281,473	\$ 29,644	\$ 207,591	\$ 506,671	\$ 103,164	\$ 2,128,543	\$ 2,083,008

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
<u>LITIGANT'S DEPOSIT FUNDS</u>				
Assets:				
Cash and investments	\$ 1,247,067	\$ 12,390,830	\$ 12,356,424	\$ 1,281,473
Total Assets	\$ 1,247,067	\$ 12,390,830	\$ 12,356,424	\$ 1,281,473
Liabilities:				
Other accrued liabilities	\$ 1,247,067	\$ 12,390,830	\$ 12,356,424	\$ 1,281,473
Total Liabilities	\$ 1,247,067	\$ 12,390,830	\$ 12,356,424	\$ 1,281,473
<u>PATIENT'S FUNDS</u>				
Assets:				
Cash and investments	\$ 34,556	\$ 10,571,168	\$ 10,575,171	\$ 30,553
Accounts receivable	\$ (559)	39,747	40,097	(909)
Total Assets	\$ 33,997	\$ 10,610,915	\$ 10,615,268	\$ 29,644
Liabilities:				
Other accrued liabilities	\$ 33,997	\$ 10,610,915	\$ 10,615,268	\$ 29,644
Total Liabilities	\$ 33,997	\$ 10,610,915	\$ 10,615,268	\$ 29,644
<u>OTHER TRUST FUNDS</u>				
Assets:				
Cash and investments	\$ 214,757	\$ 17,781	\$ 24,947	\$ 207,591
Total Assets	\$ 214,757	\$ 17,781	\$ 24,947	\$ 207,591
Liabilities:				
Other accrued liabilities	\$ 214,757	\$ 17,781	\$ 24,947	\$ 207,591
Total Liabilities	\$ 214,757	\$ 17,781	\$ 24,947	\$ 207,591

Continued

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2018
(With summarized financial information for the year ended December 31, 2017)

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
MEG UNIT				
Assets:				
Cash and investments	\$ 201,519	\$ 600,578	\$ 600,116	\$ 201,981
Accounts receivable	1,225	1,207	1,225	1,207
Accrued grants and aid	54,172	204,427	202,616	55,983
Prepaid items	3,333	-	-	3,333
Equipment	216,245	27,922	-	244,167
Total Assets	\$ 476,494	\$ 834,134	\$ 803,957	\$ 506,671
Liabilities:				
Other accrued liabilities	\$ 476,494	\$ 556,010	\$ 525,833	\$ 506,671
Total Liabilities	\$ 476,494	\$ 556,010	\$ 525,833	\$ 506,671
POST RETIREMENT HEALTH				
Assets:				
Cash and investments	\$ 110,693	\$ 125,516	\$ 133,045	\$ 103,164
Total Assets	\$ 110,693	\$ 125,516	\$ 133,045	\$ 103,164
Liabilities:				
Other accrued liabilities	\$ 110,693	\$ 1,909	\$ 9,438	\$ 103,164
Total Liabilities	\$ 110,693	\$ 1,909	\$ 9,438	\$ 103,164
TOTALS - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 1,808,592	\$ 23,705,873	\$ 23,689,703	\$ 1,824,762
Accounts receivable	666	40,954	41,322	298
Accrued grants and aid	54,172	204,427	202,616	55,983
Due from other governments	3,333	-	-	3,333
Equipment	216,245	27,922	-	244,167
Total Assets	\$ 2,083,008	\$ 23,979,176	\$ 23,933,641	\$ 2,128,543
Liabilities:				
Other accrued liabilities	\$ 2,083,008	\$ 23,577,445	\$ 23,531,910	\$ 2,128,543
Total Liabilities	\$ 2,083,008	\$ 23,577,445	\$ 23,531,910	\$ 2,128,543

(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, 2018 and 2017

	2018	2017
<u>General Capital Assets:</u>		
Land	\$ 3,933,677	\$ 3,561,287
Buildings	75,536,352	77,123,940
Improvements other than buildings	23,071,546	15,982,701
Machinery and equipment	36,591,005	35,329,218
Infrastructure	105,605,531	104,650,175
Construction in progress	8,569,762	10,250,094
	253,307,873	246,897,415
Less accumulated depreciation	(74,221,753)	(70,903,087)
Total General Capital Assets - Net	\$ 179,086,120	\$ 175,994,328
 <u>Investment in General Capital Assets From:</u>		
General revenues	\$ 178,939,843	\$ 175,840,231
Special revenues	146,277	154,098
	\$ 179,086,120	\$ 175,994,328
Assets	\$ 179,086,120	\$ 175,994,328

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2018

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
General Government:							
County Board	\$ -	\$ -	\$ -	\$ 110,720	\$ -	\$ 47,195	\$ 63,525
County Clerk	-	-	-	124,010	-	51,200	72,810
Information Systems	-	-	74,371	5,564,300	-	3,892,004	1,746,667
Facilities Management	2,708,419	50,594,440	10,467,949	2,302,266	-	20,475,937	45,597,137
Total General Government	2,708,419	50,594,440	10,542,320	8,101,296	-	24,466,336	47,480,139
Public Safety:							
District Attorney	-	-	-	51,653	-	4,823	46,830
Emergency Management	-	-	-	1,087,684	-	933,584	154,100
Sheriff / Jail	-	11,584	931,408	20,663,211	-	11,926,575	9,679,628
Courts	-	-	-	494,291	-	197,770	296,521
Total Public Safety	-	11,584	931,408	22,296,839	-	13,062,752	10,177,079
Health and Human Services:							
Child Support	-	-	-	69,508	-	61,647	7,861
Public Health	-	-	9,331	82,905	-	44,369	47,867
Human Services	-	-	32,749	388,351	-	274,823	146,277
Total Health and Human Services	-	-	42,080	540,764	-	380,839	202,005

Continued

WINNEBAGO COUNTY, WISCONSIN

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

December 31, 2018

	Land	Buildings	Improvements Other Than Buildings	Equipment	Infra- structure	Less Accumulated Depreciation	General Capital Assets Net
Culture, Education and Recreation:							
U.W. - Fox Valley	196,210	18,460,243	1,486,148	590,985	-	9,613,145	11,120,441
University Extension	-	144,054	-	124,725	-	94,909	173,870
Parks	959,031	6,106,465	10,069,590	2,205,364	-	11,312,076	8,028,374
Ice Arena	70,017	219,566	-	45,750	-	234,313	101,020
Total Culture, Education and Recreation	1,225,258	24,930,328	11,555,738	2,966,824	-	21,254,443	19,423,705
Conservation and Development:							
Register of Deeds	-	-	-	72,770	-	37,897	34,873
Land & Water Conservation	-	-	-	177,186	-	115,031	62,155
Planning / Zoning	-	-	-	2,435,326	-	2,393,071	42,255
Total Conservation and Development:	-	-	-	2,685,282	-	2,545,999	139,283
Infrastructure							
Highway Systems	-	-	-	-	105,605,531	12,511,384	93,094,147
Allocated to Functions	\$ 3,933,677	\$ 75,536,352	\$ 23,071,546	\$ 36,591,005	\$ 105,605,531	\$ 74,221,753	\$ 170,516,358
Construction in Progress							8,569,762
Total General Capital Assets - Net							\$ 179,086,120

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, 2018

	General Capital Assets December 31, 2017	Additions	Deductions	General Capital Assets December 31, 2018
General Government:				
County Board	\$ 110,720	\$ -	\$ -	\$ 110,720
County Clerk	151,124	-	27,114	124,010
Information Systems	5,603,801	197,796	162,926	5,638,671
Facilities Management	60,209,792	9,400,630	3,537,348	66,073,074
Total General Government	66,075,437	9,598,426	3,727,388	71,946,475
Public Safety:				
District Attorney	51,653	-	-	51,653
Emergency Management	1,074,636	13,048	-	1,087,684
Sheriff / Jail	21,356,093	513,203	263,093	21,606,203
Courts	241,097	253,194	-	494,291
Total Public Safety	22,723,479	779,445	263,093	23,239,831
Health and Human Services:				
Child Support	69,508	-	-	69,508
Public Health	92,236	-	-	92,236
Human Services	416,615	22,185	17,700	421,100
Total Health and Human Services	578,359	22,185	17,700	582,844

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, 2018

	General Capital Assets December 31, 2017	Additions	Deductions	General Capital Assets December 31, 2018
Culture, Education and Recreation:				
U.W. - Fox Valley	20,451,742	281,844	-	20,733,586
University Extension	268,779	-	-	268,779
Parks	18,896,946	443,504	-	19,340,450
Ice Arena	335,333	-	-	335,333
Total Culture, Education and Recreation	39,952,800	725,348	-	40,678,148
Conservation and Development:				
Register of Deeds	66,908	13,896	8,034	72,770
Land and Water Conservation	168,074	23,008	13,896	177,186
Planning / Zoning	2,432,089	21,759	18,522	2,435,326
Total Conservation and Development	2,667,071	58,663	40,452	2,685,282
Total General Capital Assets Allocated to Functions	131,997,146	11,184,067	4,048,633	139,132,580
Infrastructure	104,650,175	993,267	37,911	105,605,531
Construction in Progress	10,250,094	9,140,403	10,820,735	8,569,762
Total General Capital Assets	246,897,415	21,317,737	14,907,279	253,307,873
Accumulated Depreciation	(70,903,087)	(5,581,243)	(2,221,577)	(74,262,753)
Total General Capital Assets - Net	\$ 175,994,328	\$ 15,736,494	\$ 12,685,702	\$ 179,045,120