

ANNUAL FINANCIAL REPORT

OF

OUTAGAMIE COUNTY, WISCONSIN

FOR THE YEAR ENDED

December 31, 2022

PREPARED BY THE

FINANCIAL SERVICES DEPARTMENT

**OUTAGAMIE COUNTY, WISCONSIN
December 31, 2022**

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the County Board
Outagamie County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Outagamie County, Wisconsin (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We have also audited the financial statements of each of Outagamie County's internal service funds presented as supplementary information, as defined by the Governmental Accounting Standards Board as of and for the year ended December 31, 2022, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the Health and Human Services, and County Road and Bridges special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material aspects, the respective financial position of each internal service fund of the County as of December 31, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year ended December 31, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note D.9 to the financial statements, effective January 1, 2022, the County adopted new accounting guidance for leases. The guidance requires lessors recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 18 and the schedules relating to pensions and other postemployment benefits on pages 73 through 75 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Outagamie County, Wisconsin's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

County Board
Outagamie County, Wisconsin

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
July 26, 2023

OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

Management's Discussion and Analysis

As management of Outagamie County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2022.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows as of December 31, 2022 by \$451,993,199 (*net position*). Of this amount, \$106,300,191 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$40,056,009. The following factors contributed to the overall increase:
 - The County's governmental activities, with most notably the general government, public safety and health and human services activities, had expenses less than anticipated. Additionally, these functional areas incurred COVID related expenses that were reimbursed by grant programs. Sales tax revenues were also well above budget.
 - All of the County's business-type activities had positive increases in net position as follows: airport \$14,746,318, Brewster Village \$2,194,818, solid waste \$872,383, single stream recycling \$3,039,381 and highway \$540,534.
- As of December 31, 2022, the County's governmental funds reported combined ending fund balances of \$70,688,279, an increase of \$6,581,663 from the prior year. Approximately 32% of this total amount, \$22,494,924 is *available for spending* at the County's discretion (*assigned and unassigned fund balance*).
- As of December 31, 2022, assigned and unassigned fund balance for the General Fund was \$19,303,756, or approximately 31% of total general fund actual expenditures.
- The County's total outstanding general obligation debt decreased by \$8,839,000. This excludes the land contract activity.
- The County issued \$985,000 of debt and retired \$9,824,000 of outstanding debt. This excludes the land contract activity.
- For the 2023 budget year, the property tax rate decreased to \$3.23 as compared to the prior year at \$3.55 per \$1,000 of property value for the year ended December 31, 2022.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to Outagamie County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The *government-wide financial statements* are designed to provide readers with a broad overview of Outagamie County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, deferred outflows, liabilities and deferred inflows, with the difference between the four reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Outagamie County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Outagamie County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government; public safety; public works; health and human services; culture, education and recreation; and conservation and development. The business-type activities of the County include airport, solid waste, recycling, highway and health care operations.

OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

The government-wide financial statements can be found on pages 19-20 of this report.

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Outagamie County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds: *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Outagamie County maintains 25 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Health and Human Services Fund, and County Roads and Bridges Fund, all of which are considered to be major funds. Data from the other 22 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for all of its governmental funds except for the Remediation and Development fund. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 21-26 of this report.

Proprietary funds: Outagamie County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its airport, solid waste, recycling, highway and health care operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its various insurance activities and information technology activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the airport, solid waste, recycling, highway and health care operations, all of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 27-31 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 32 of this report.

OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

Notes to the basic financial statements and Other information: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 33-72 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 76-126.

Government-Wide Financial Analysis

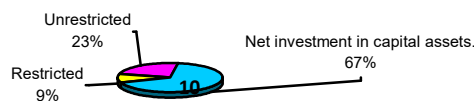
Net position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$451,993,199 at the close of 2022.

Outagamie County's Net Position						
(Amounts Expressed in \$1,000)						
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ 224,796	\$ 191,383	\$ 120,496	\$ 108,013	\$ 345,292	\$ 299,396
Capital Assets	187,847	188,795	174,405	160,974	362,252	349,769
Total Assets	<u>412,643</u>	<u>380,178</u>	<u>294,901</u>	<u>268,987</u>	<u>707,544</u>	<u>649,165</u>
Deferred Outflows	46,879	31,144	17,594	11,875	64,473	43,019
Long Term Obligations	43,153	48,695	40,521	43,077	83,674	91,772
Other Liabilities	63,979	45,879	18,107	19,219	82,086	65,098
Total Liabilities	<u>107,132</u>	<u>94,574</u>	<u>58,628</u>	<u>62,296</u>	<u>165,760</u>	<u>156,870</u>
Deferred Inflows	121,161	104,184	33,103	19,192	154,264	123,376
Net Position						
Net Investment in Capital Assets	147,379	143,801	155,126	140,861	302,505	284,662
Restricted	25,642	19,425	17,545	13,642	43,187	33,067
Unrestricted	58,208	49,337	48,093	44,871	106,301	94,208
Total Net Position	<u>\$ 231,229</u>	<u>\$ 212,563</u>	<u>\$ 220,764</u>	<u>\$ 199,374</u>	<u>\$ 451,993</u>	<u>\$ 411,937</u>

By far, the largest portion of the County's net position (67%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any debt related items used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$106,300,191, may be used to meet the County's ongoing obligations to citizens and creditors.

Primary Government Net Position at 2022



OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

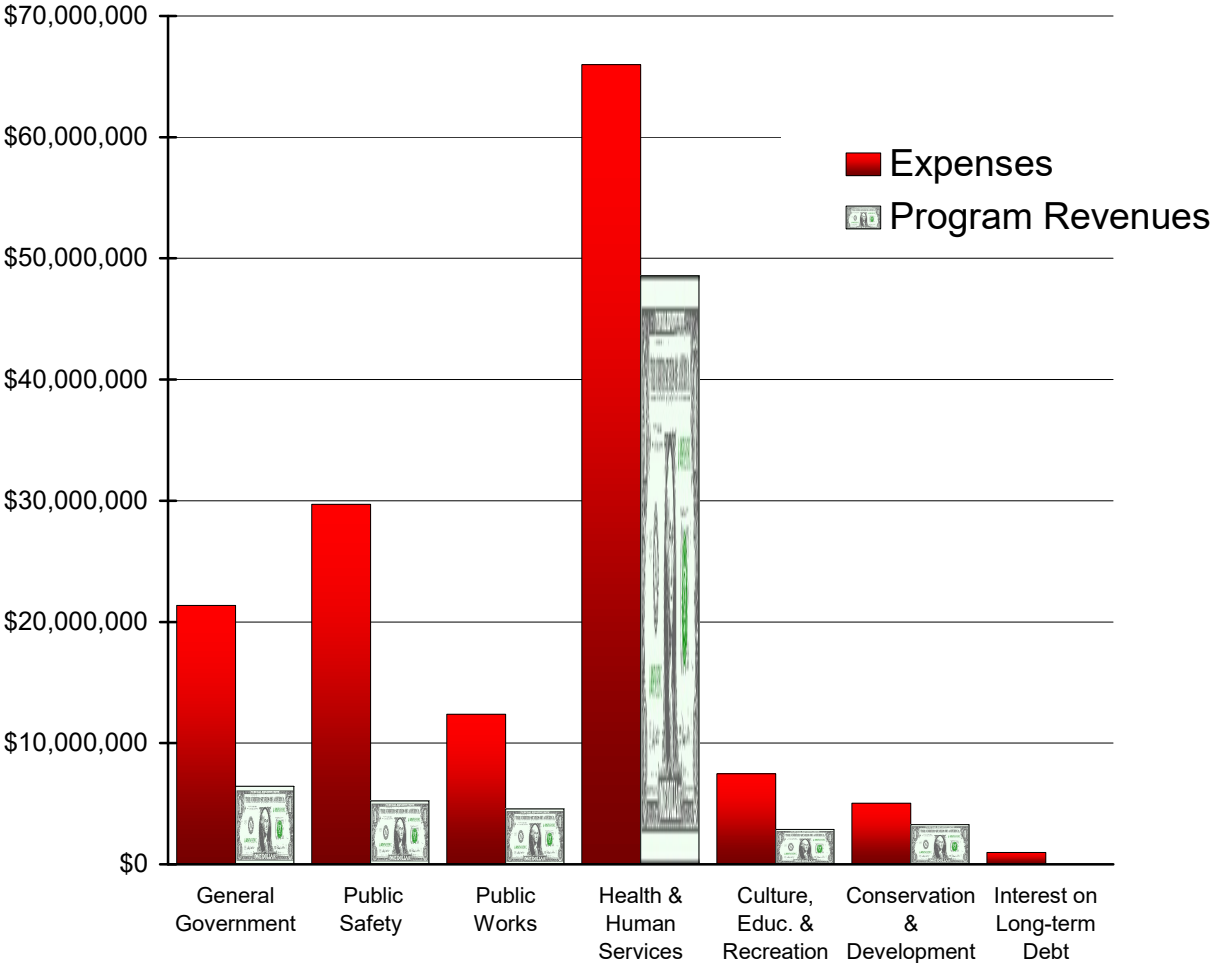
Outagamie County's Change in Net Position						
(Amounts Expressed in \$1,000)						
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues						
Charges for services and fees, fines and costs	\$ 21,993	\$ 22,486	\$ 87,732	\$ 90,030	\$ 109,725	\$ 112,516
Operating grants and contributions	47,947	38,232	10,485	10,355	58,432	48,587
Capital grants and contributions	1,022	2,859	9,858	1,379	10,880	4,238
General revenues						
Property and Sales Taxes	88,588	81,804	3,055	3,668	91,643	85,472
Grants and contributions not restricted to specific programs	3,899	3,872	-	-	3,899	3,872
Unrestricted interest and investment earnings	(1,955)	1,059	430	657	(1,525)	1,716
Other	68	-	50	12	118	12
Total revenues	161,562	150,312	111,610	106,102	273,172	256,414
Expenses:						
General government	21,358	19,816	-	-	21,358	19,816
Public safety	29,708	29,141	-	-	29,708	29,141
Public works	12,385	11,925	-	-	12,385	11,925
Health and human services	65,975	60,097	-	-	65,975	60,097
Culture, education and recreation	7,466	6,299	-	-	7,466	6,299
Conservation and development	5,036	5,137	-	-	5,036	5,137
Interest on long-term debt	968	1,069	-	-	968	1,069
Airport	-	-	22,658	19,264	22,658	19,264
Brewster Village	-	-	17,298	18,689	17,298	18,689
Solid Waste	-	-	18,705	21,222	18,705	21,222
Single Stream Recycling	-	-	11,629	11,697	11,629	11,697
Highway	-	-	19,930	21,837	19,930	21,837
Total expenses	142,896	133,484	90,220	92,708	233,116	226,192
Increase/(decrease) in net position before transfers	18,666	16,828	21,390	13,394	40,056	30,222
Transfers	-	-	-	-	-	-
Increase/(decrease) in net position	18,666	16,828	21,390	13,394	40,056	30,222
Net position - January 1	212,563	195,735	199,374	185,980	411,937	381,715
Net position - December 31	\$ 231,229	\$ 212,563	\$ 220,764	\$ 199,374	\$ 451,993	\$ 411,937

OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
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Governmental Activities: Governmental activities increased the County's net position by \$18,665,839. Key elements of this increase are as follows:

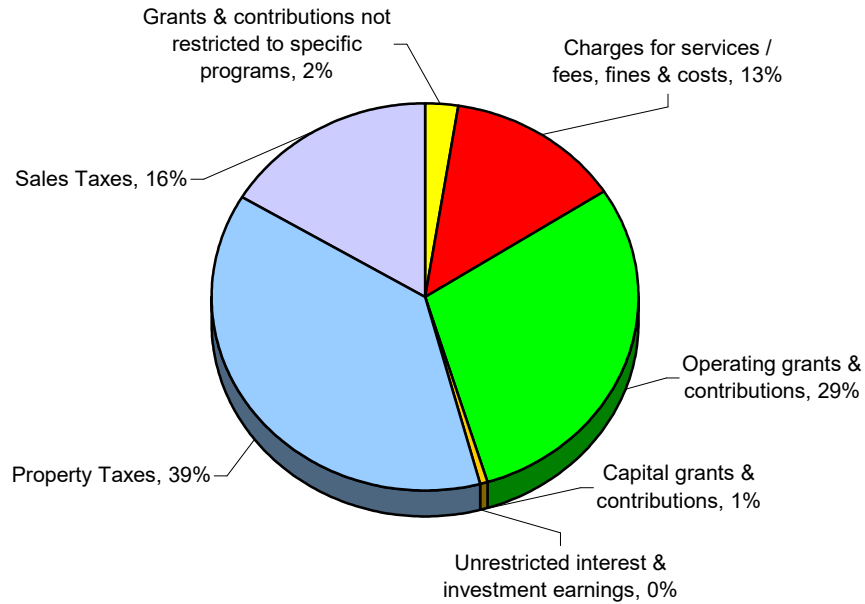
- The County had an excess of revenues over expenses before transfers above the original general fund budget by \$4.57 million.
- The County's governmental activities, with most notably the general government, public safety and health and human services activities, had expenses less than anticipated. Additionally, these functional areas incurred COVID/American Rescue Plan Act (ARPA) related expenses that were reimbursed by grant programs. Sales tax revenues were also well above budget. The pension activity also increased the governmental activities by \$5.5 million.

Governmental Activities Functional Revenues and Expenses for Fiscal Year 2022



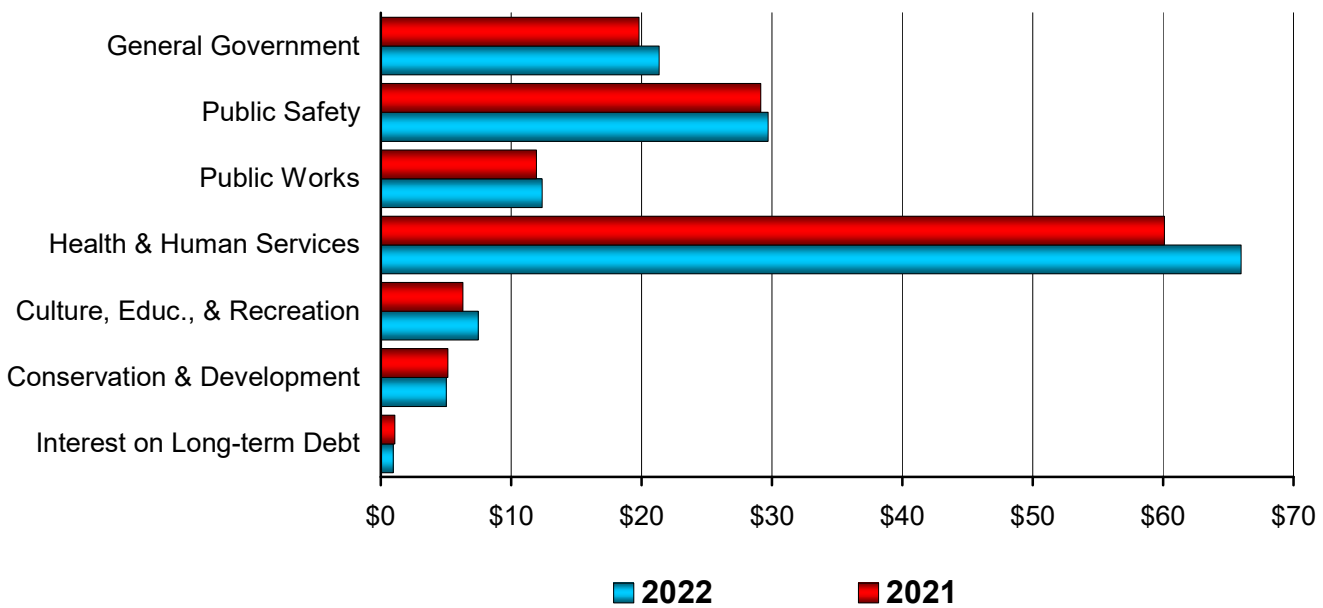
OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

Revenues by Source - Governmental Activities



Governmental Activities Functional Expenses for Fiscal Years 2022 and 2021

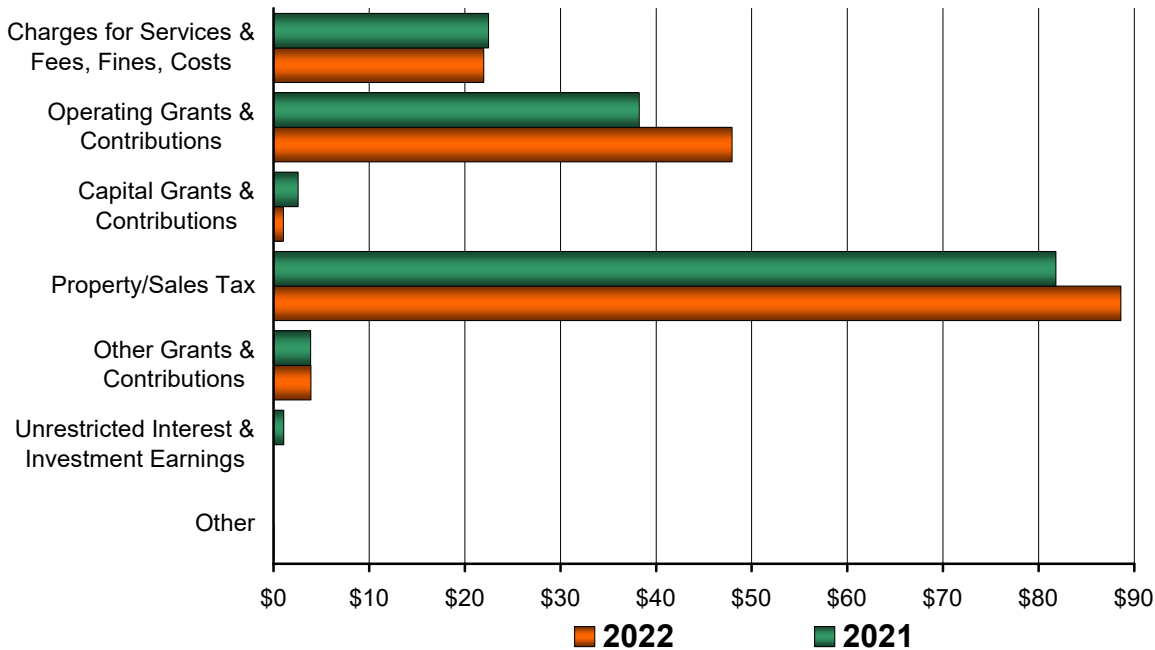
Shown in Millions of Dollars



OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

Governmental Activities Revenues by Source for Fiscal Years 2022 and 2021

Shown in Millions of Dollars



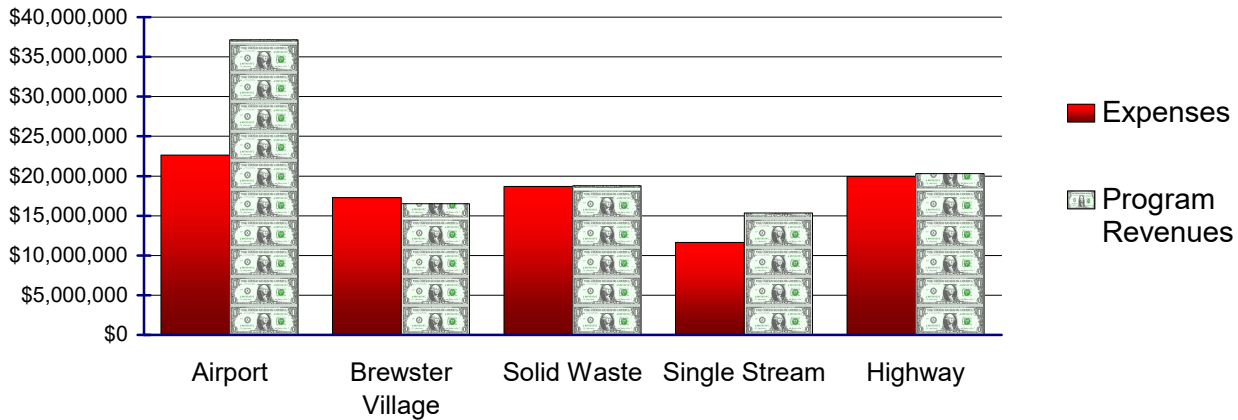
Business-Type activities: Business-type activities increased Outagamie County's net position by \$21,390,170. Key elements of this increase were as follows:

Charges for services and fees, fines and costs for business-type activities increased \$1,981,363 from the prior year. Airport charges for services increased \$5,843,473 due to the airline industry continuing to recover from the 2020 COVID year. A majority of the increase was offset by an increase in expenses of \$3,394,107. Solid Waste charges decreased \$4,547,033 due to decreased tonnages and fees at the landfill as another related landfill was opened in 2022 and the tonnages were split between the two landfills. This was offset by decreased expenses of \$2,516,927. Single stream recycling charges decreased \$1,781,883 from the prior year due to lower recyclable commodity sale prices. Highway charges for services and fees were down \$2,001,324 due to some larger projects that were completed in the prior year. This was offset by a decrease in expenses of \$1,906,144.

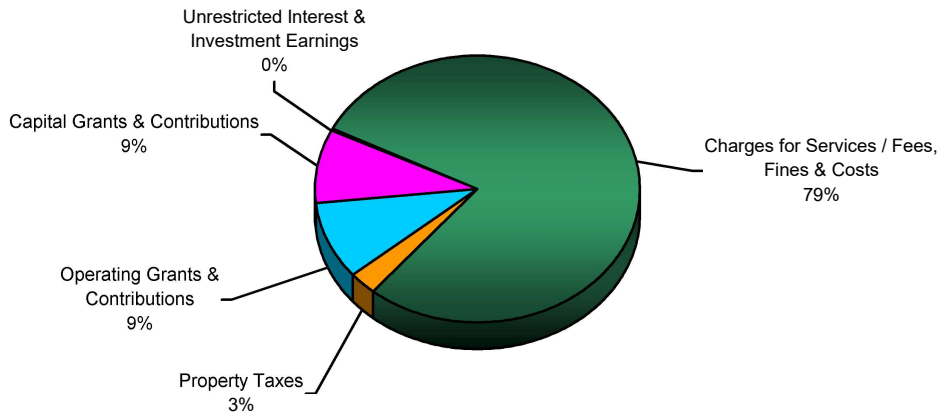
The airport received \$8,532,568 in capital grants from the Federal Aviation Administration and Wisconsin Bureau of Aeronautics mainly for work on various runways, aprons, taxiways, a water loop connection, terminal ramps, boarding bridges and the NW business park. These capital grants increase net position because on a financial reporting basis, intergovernmental grants supporting construction projects increase net position while the construction project costs are not immediately expensed, but depreciated over their useful life.

OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2022

Expenses and Program Revenues
Business-Type Activities



Revenues by Source
Business-Type Activities



Financial Analysis of Outagamie County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of Outagamie County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *assigned and unassigned fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2022, the County's governmental funds reported combined ending fund balances of \$70,688,279, an increase of \$6,581,663 from the prior year. Of the combined ending fund balances, \$22,494,924 or 32% constitutes assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance is nonspendable, restricted or committed to indicate that it is

OUTAGAMIE COUNTY, WISCONSIN
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not available for new spending because it has already been committed for the following: 1) for various individual fund commitments approved by the County Board (\$42,584,367), 2) for prepayments that benefit periods beyond the end of the current year (\$1,845,328), 3) for non-liquid delinquent taxes (\$1,787,642), 4) for payments of interest and principal (\$49,579), and 5) for grant or statutory provisions (\$1,926,439).

General Fund

The General Fund is the chief operating fund of the County. At the end of the current year, the total fund balance was \$42,721,038 of which \$19,303,756 was unassigned. As a measure of the general fund's liquidity, it is useful to compare the total of the unassigned and assigned fund balance, as well as the total fund balance, to total fund expenditures. The unassigned fund balance along with assigned fund balance (\$0 in 2022) represent 30.9% of total general fund actual expenditures, while total fund balance represents 68.5% of that same amount.

During the year, the County's General Fund balance decreased by \$2,462,850 while the 2022 original adopted budget projected a reduction of \$7,562,952. The net positive variance of \$5,100,102 for the year was the result of the following:

- Overall revenues were \$6,792,158 greater than anticipated due primarily to:
 - The bounce back of the post-pandemic economy which resulted in sales tax revenue for County purposes coming in \$5,995,758 greater than the amount originally budgeted; and
 - The receipt and use of American Rescue Plan Act (ARPA) funding which contributed an additional \$3,132,898 to intergovernmental revenues above the amount originally anticipated.
 - Conversely, total 2022 general fund revenues were reduced by \$2,693,570 due to decreases in market value of the County's investments as of December 31, 2022. Per governmental accounting standards, the County is required to report their investments at market value at the end of the financial reporting period and any resulting gain or loss is required to be recorded on the operating statement. In compliance with this standard, the investment loss is reflected in these statements, however since the County typically holds their investments until maturity, no actual losses are expected to be incurred.
- Overall expenditures were \$2,223,088 higher than anticipated due mainly to the expenditure of American Rescue Plan funds. The funds were used to advance safety, health, and increased opportunity initiatives to residents throughout the County with a focus on those most affected by the COVID-19 pandemic.
- Operating Transfers: Health and Human Services transferred \$1,500,000 of unexpended tax levy support back to the general fund, while various capital projects returned \$448,669 of funds back to the general fund for projects that were completed at a lower cost than anticipated or were not ultimately undertaken. Conversely, in conjunction with the receipt of American Rescue Plan funds, the general fund transferred \$1,875,000 out to the 2022 Capital Projects fund to aid in the funding of the expansion of the 911 communications center. Finally, \$466,863 of transfers out to other funds that were originally budgeted to fund those department operations were not ultimately needed due to being covered by other funding sources and the funds were retained in the general fund.

Please refer to "General Fund Budgetary Highlights" for a more detailed analysis of budgetary variances.

Health and Human Services Fund

The Health and Human Services fund traditionally maintains a minimal fund balance by transferring unused tax dollars back to the General Fund or receiving additional funding from the General Fund when necessary. As of December 31, 2022, the total fund balance was \$3,786,569. Of this amount, \$3,191,168 was retained in the fund as a backstop against any potential funding shortfalls in 2023, while \$96,964 was kept to pay for expenditures that were committed to in 2022 but paid in 2023.

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County Roads and Bridges Fund

The County Roads and Bridges fund has a total fund balance of \$2,593,636. This is an increase of \$645,005 from the prior year and is mainly due to a planned use of the balance for various projects which did not occur based on the timing of the completion of those projects. The total amount, \$2,593,636, is committed for subsequent year expenditures. The County Roads and Bridges fund is used to pay for maintenance, repair and construction costs of roads and bridges. Ideally, this fund, by design, should only have a relatively minimal fund balance at year-end indicating minimal maintenance, repair and construction cost variances. The larger fund balance represents a positive year for winter maintenance expenditures as it was a light winter as well as several general maintenance, construction, bituminous and bridge projects were not completed by year-end or were completed under budget. This is not unusual as some of the road projects are multi-year projects.

Other Governmental Funds

The non-major governmental funds had an overall increase in fund balance of \$5,690,013 from the prior year. The balances in many of these funds, especially the capital projects funds, vary from year to year depending on the size and scope of the programs and when projects are completed.

Proprietary funds:

Outagamie County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net position for the airport, Brewster Village, solid waste, single stream recycling, and highway operations were \$21,930,618; \$2,099,407; \$21,988,120; \$886,782; and \$602,759, respectively. Total growth in net position for the airport, Brewster Village, solid waste, single stream recycling operations, and highway operations were \$14,746,318; \$2,194,818; \$872,383; \$3,039,381; and \$540,534, respectively.

Other factors concerning the finances of these funds has been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

Differences between the original adopted budget and the final amended budget for expenditures was a \$23,126,714 increase in appropriations or an approximate 38% increase over the original budget, primarily related to the following:

- \$21,903,006 in increases for the federal American Rescue Plan Act (ARPA) funding for COVID-19 mitigation and recovery expenses that covered all of the major functions of government in the general fund;
- \$615,825 of unexpended 2022 Budget funds that were carried over to pay for various departmental expenditures incurred in 2023;
- \$212,800 to fund accumulated employee benefit payments for employees leaving employment in 2022;
- \$100,000 in funding for the County compensation plan study;
- \$295,083 for various budget increases approved by the County Board throughout the year. The majority of these increases related to grants received during the year to fund public safety, parks, and conservation and development programs.

Actual expenditures in the General Fund were \$20,903,626 under budget. The major reasons for the variance were as follows:

- In 2021, the County was awarded federal funding from the ARPA in the amount of \$36,494,460 received in two equal installments of \$18,247,230 in May 2021 and June 2022, respectively. Of this amount, \$21,903,006 was appropriated in 2022 for various projects within the General Fund including but not limited to small business and non-profit grants; parks maintenance projects; community engagement activities; additional resources to address court backlog; broadband expansion; expansion of mental health services; housing projects; premium pay/retention programs to address critical staffing needs; and related administration. Of the \$21,903,006 appropriated, only \$4,022,708 was expended in 2022 leaving a positive

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budget variance of \$17,880,298 which was rolled over for continuation of identified projects in years 2023 and 2024;

- The Sheriff's Department was approximately \$1 million under budget in 2022. The majority of the savings came from staff salary and fringe benefit costs in the patrol, communications center, and jail programs as these areas felt the effects of an historically tight nationwide labor market;
- The Development and Land Services department was under budget by \$595,736 mainly due to not incurring the costs of an anticipated \$500,000 grant of which only \$125,000 was incurred in 2022. The remaining amount of \$375,000 was re-budgeted in the 2023 budget;
- Courthouse complex and justice center maintenance cost centers had combined savings of approximately \$600,000 due mainly to savings in utility costs (electricity, natural gas, water/sewer) and snow removal fees, as well as savings in salary and fringe benefit costs related to staff turnover;
- The Tax Deed account was under budget by \$280,581 due mainly to not incurring any additional tax chargebacks that were anticipated. \$75,000 was carried over into 2023 for potential property tax-related chargebacks/reimbursements;
- Some of the positive variances were offset by the sharing of sales tax to municipalities and school districts being above budget by \$892,914.
- The County also did not spend \$304,000 of the contingency fund.

Differences between the original budget and the final amended budget for revenues amounted to a \$21,533,356 or 36% increase in funding sources. Major differences are briefly summarized as follows:

- \$20,962,778 increase in federal ARPA funding that covers all of the functions of government;
- \$264,243 increase in public safety charges for services;
- \$132,518 increase in Sheriff 's Department public safety grants; and
- \$86,538 increase in land conservation grants.

During the year, actual revenues were below the amended budget by \$14,741,198, primarily due to the following:

- With the multi-year nature of the ARPA-funded projects, approximately \$17.8 million of revenues initially budgeted in 2022 were unspent (not recognized as revenue) and rolled over into the 2023 budget for continuation of those programs;
- Reported County general fund investment earnings were negative \$2.7 million due to required year-end market value adjustments as previously discussed. Coupled with a positive budget expectation of \$600,000, investment earnings produced an approximate \$3.3 million unfavorable budget variance in 2022;
- The County only received \$125,000 of a \$500,000 local development grant reimbursement due to not incurring the total eligible expenses in 2022. The remaining amount of \$375,000 was subsequently re-budgeted in the 2023 budget.

These unfavorable budget variances were offset by positive variances in the following areas:

- Sales tax revenues increased during 2022, resulting in an additional approximate \$6 million over budget;
- The Treasurer's Office property tax foreclosures and use value assessments exceeded budget by \$298,996 as the office facilitated the sale of several tax deed properties;
- The Register of Deeds generated \$267,280 more in fees, fines and costs due mainly to an increase in real estate filing fees and a number of large transactions that generated large transfer fee revenues;
- Fees and fines in the Clerk of Courts Office exceeded budget by \$146,822 due to continuing increases in collections of traffic citations and court claims following the COVID-19 pandemic-driven decline, and
- The Sheriff's department received an additional \$118,497 of public safety grant-related revenues in 2022.

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Capital Asset and Debt Administration

Capital assets: Outagamie County's investment in capital assets for its governmental and business-type activities as of December 31, 2022 amounted to \$362,251,731 (net of accumulated depreciation). This investment in capital assets included land, buildings, improvements, machinery and equipment, public domain infrastructure (highways and bridges), and construction in progress. The County's investment in capital assets for 2022 increased \$12,483,064 or 3.57% from 2021 (0.5% decrease for governmental activities and an 8.34% increase for business-type activities).

Major capital asset events during the current fiscal year included the following:

Governmental activities:

- A variety of highway and bridge construction projects were completed at a cost of \$4,887,925. The County also disposed of highways totaling \$1,203,045. The purchase of right of way for various highway projects totaled \$59,704.
- The County purchased vehicles (mainly sheriff squad cars) for \$655,056 and disposed of vehicles (mainly sheriff squad cars) totaling \$227,862.
- The County completed some renovations in the justice center and administration building for \$391,935 and constructed a shed for the Land Conservation Department for \$308,543 and is working on completing a new parks pavilion for \$746,726.
- The County purchased equipment for \$636,073 and disposed of equipment with a cost of \$17,129.
- The County's IT infrastructure was enhanced with equipment additions/replacements of \$411,221 with related disposals of \$10,864.
- The governmental activities depreciation in 2022 was \$11,869,393.

Business-type activities:

- The airport purchased land for \$989,238, completed work on the GAC north expansion for \$1.5 million, completed work on the base maintenance facility for \$474,358, completed work on several passenger boarding bridges for over \$2 million, started work on the concourse addition for over \$2.8 million, started work on a water loop project for over \$1.5 million, started work on an aircraft hangar for \$405,853 and started repaving the valet parking lot for \$702,193. The department also purchased machinery and equipment for almost \$2 million and disposed of machinery and equipment of \$736,982.
- The highway department purchased various trucks, automobiles, and maintenance, construction, and snow removal equipment at a total cost of \$781,192. Various machinery and equipment was either traded-in, discarded, or sold with an original cost of \$10,389.
- The solid waste department installed a new leachate conveyance system for \$803,486, are continuing work on the new NorthWest landfill for \$194,146, and purchased machinery and equipment for \$1,004,491. The department had no disposals in 2022.
- The single stream recycling facility completed and put into use partial construction of a maintenance shop for \$1,334,828 and added over \$1.7 million to construction in progress for the same project for the portion not in use yet. The department had no disposals in 2022.
- Brewster Village is working on completing a window replacement project, replacing a roof, and remodeling kitchens for \$709,431, and disposed of the replaced items that had an original value of \$533,663. The department purchased equipment for \$345,485 and disposed of equipment with an original value of \$36,121.
- The business-type activities depreciation in 2022 was \$11,613,622.

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Outagamie County's Capital Assets						
(net of accumulated depreciation)						
(Amounts Expressed in \$1,000)						
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 7,802	\$ 7,742	\$ 29,034	\$ 28,045	\$ 36,836	\$ 35,787
Buildings	48,311	49,982	74,944	68,560	123,255	118,542
Improvements other than buildings	667	710	24,737	20,861	25,404	21,571
Machinery and equipment	8,734	9,796	32,156	30,280	40,890	40,077
Infrastructure	116,318	118,239	-	-	116,318	118,239
Construction in progress	6,014	2,326	13,535	13,227	19,549	15,553
Total	\$ 187,847	\$ 188,796	\$ 174,405	\$ 160,974	\$ 362,252	\$ 349,769

Additional information on Outagamie County's capital assets can be found in Note D (6) on pages 50-51.

Long-term debt: At the end of the current fiscal year, Outagamie County had total debt outstanding of \$56,131,000 backed by the full faith and credit of the County.

Outagamie County's Outstanding Debt						
General Obligation Debt						
(Amounts Expressed in \$1,000)						
(Amounts Expressed in \$1,000)	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
General obligation debt						
Notes/Land Contract	\$ 18,780	\$ 22,385	\$ 2,606	\$ 2,950	\$ 21,386	\$ 25,335
Bonds	20,055	21,905	14,690	17,730	34,745	39,635
Total general obligation debt	\$ 38,835	\$ 44,290	\$ 17,296	\$ 20,680	\$ 56,131	\$ 64,970

During the current fiscal year, Outagamie County's debt decreased by \$8,839,000. The County issued \$985,000 of debt and retired \$9,824,000 of outstanding debt. This excludes the land contract activity.

The County maintained an Aaa rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$1,068,282,455, which is significantly in excess of the County's \$56,131,000 in outstanding general obligation debt. The County's outstanding general obligation debt limit for additional debt is \$1,012,151,455. Additional information on Outagamie County's long-term debt can be found in Note D (11) on pages 57-59 of this report.

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(Unaudited)
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Economic Factors and Next Year's Budgets and Rates

- December's seasonally unadjusted unemployment rate for the County is 1.9%. Last year, the rate was 2.0%. The economic condition and outlook for the County is slightly better than that of the national economy. Although the County has a relatively healthy mix of manufacturing, service industry, retail, health services and farming activities, the County is well connected to the State, national and international economies and is not immune from the economic conditions.
- Inflationary trends in our region and nationally are elevated due to post-pandemic demand and the war in Ukraine. The County has been impacted by supply chain delays and workforce limitations, driven by the low unemployment rate noted. Increased costs have been able to be absorbed within the operating budget(s) to date but will need to be monitored closely and further examined throughout the 2024 budget process.
- During the current year, fund balance in the general fund decreased from \$45,183,888 to \$42,721,038. The County has appropriated \$10,869,695 of this amount for spending in the 2023 fiscal year budget. The County has \$9,619,826 above minimum working capital policy requirements and other commitments that is available to meet unforeseen needs. The County has also applied \$96,964 of the Health and Human Services fund balance for spending in the Health and Human Services budget.

All of these factors were considered in preparing the County's budget for the 2023 fiscal year. For the 2023 budget year, the County was allowed to increase the levy by the greater of 0% or net new construction (was 1.98% for 2023 budget) under the tax levy freeze formula. For both 2022 and 2023, adjustments are also allowed for debt service payments and other specific items. The County is currently right at the property tax levy freeze limit.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of Outagamie County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Outagamie County Finance Director, Financial Services, 320 South Walnut Street, Appleton, WI 54911.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Net Position
December 31, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 22,868,653	\$ 11,725,010	\$ 34,593,663
Investments	94,874,074	47,701,514	142,575,588
Receivables (net of allowance for uncollectibles)	79,901,023	21,795,565	101,696,588
Internal balances	(584,586)	584,586	-
Prepaid items	2,226,374	2,371,563	4,597,937
Restricted assets:			
Cash and cash equivalents	416,290	8,992,472	9,408,762
Investments	-	18,298,618	18,298,618
Interest	-	81,297	81,297
Net pension asset	23,715,852	8,945,642	32,661,494
Deposit with WMMIC	1,378,265	-	1,378,265
Capital assets			
Land	7,801,675	29,034,408	36,836,083
Construction in progress	6,014,439	13,534,317	19,548,756
Capital assets (net of accumulated depreciation):			
Buildings	48,311,372	74,943,799	123,255,171
Improvements other than buildings	666,913	24,736,643	25,403,556
Machinery and equipment	8,734,462	32,155,753	40,890,215
Infrastructure	116,317,950	-	116,317,950
Total assets	<u>412,642,756</u>	<u>294,901,187</u>	<u>707,543,943</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	46,291,131	17,391,840	63,682,971
Deferred outflows related to OPEB	588,514	202,454	790,968
Total deferred outflows of resources	<u>46,879,645</u>	<u>17,594,294</u>	<u>64,473,939</u>
LIABILITIES			
Accounts payable and other current liabilities	17,489,994	12,452,960	29,942,954
Accrued interest payable	164,029	97,226	261,255
Unearned revenue	35,721,966	919,031	36,640,997
Liabilities payable from restricted assets:			
Due within one year	-	212,221	212,221
Due in more than one year	547,689	23,530,832	24,078,521
Long-term obligations:			
Due within one year	10,603,880	4,425,209	15,029,089
Due in more than one year	42,604,986	16,990,490	59,595,476
Total liabilities	<u>107,132,544</u>	<u>58,627,969</u>	<u>165,760,513</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	62,512,486	3,873,203	66,385,689
Deferred inflows related to pension	55,832,280	21,059,987	76,892,267
Deferred inflows related to leases	1,162,355	7,606,760	8,769,115
Deferred inflows related to OPEB	1,653,367	563,732	2,217,099
Total deferred inflows of resources	<u>121,160,488</u>	<u>33,103,682</u>	<u>154,264,170</u>
NET POSITION			
Net investment in capital assets	147,379,159	155,126,198	302,505,357
Restricted for:			
State statute provisions	1,926,439	-	1,926,439
Donations/endowment purposes	-	156,112	156,112
Capital acquisition or construction	-	8,443,606	8,443,606
Pension benefits	23,715,852	8,945,642	32,661,494
Unrestricted	58,207,919	48,092,272	106,300,191
Total net position	<u>\$ 231,229,369</u>	<u>\$ 220,763,830</u>	<u>\$ 451,993,199</u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2022

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services, and Fees, Fines and Costs	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 21,358,527	\$ 4,772,468	\$ 1,667,483	\$ -	\$ (14,918,576)	\$ -	\$ (14,918,576)
Public safety	29,707,578	3,808,386	1,424,244	-	(24,474,948)	-	(24,474,948)
Public works	12,384,958	200	3,552,658	1,019,744	(7,812,356)	-	(7,812,356)
Health and human services	65,975,324	12,510,019	36,049,233	-	(17,416,072)	-	(17,416,072)
Culture, education and recreation	7,465,661	205,257	2,671,740	2,630	(4,586,034)	-	(4,586,034)
Conservation and development	5,036,100	697,011	2,581,073	-	(1,758,016)	-	(1,758,016)
Interest on long-term debt	967,570	-	-	-	(967,570)	-	(967,570)
Total governmental activities	<u>142,895,718</u>	<u>21,993,341</u>	<u>47,946,431</u>	<u>1,022,374</u>	<u>(71,933,572)</u>	<u>-</u>	<u>(71,933,572)</u>
Business-type activities:							
Airport	22,657,907	20,929,639	7,663,248	8,532,568	-	14,467,548	14,467,548
Brewster Village	17,297,986	14,227,555	2,231,537	57,500	-	(781,394)	(781,394)
Solid Waste	18,705,128	18,169,142	587,823	-	-	51,837	51,837
Single Stream Recycling	11,628,993	14,286,054	2,769	1,066,680	-	3,726,510	3,726,510
Highway	19,930,464	20,119,754	-	200,999	-	390,289	390,289
Total business-type activities	<u>90,220,478</u>	<u>87,732,144</u>	<u>10,485,377</u>	<u>9,857,747</u>	<u>-</u>	<u>17,854,790</u>	<u>17,854,790</u>
Total	<u>\$ 233,116,196</u>	<u>\$ 109,725,485</u>	<u>\$ 58,431,808</u>	<u>\$ 10,880,121</u>	<u>(71,933,572)</u>	<u>17,854,790</u>	<u>(54,078,782)</u>
General revenues:							
Property taxes					61,586,553	3,055,222	64,641,775
Sales tax					26,795,758	-	26,795,758
Payment in lieu of taxes					205,600	-	205,600
Grants and contributions not restricted to specific programs					3,899,137	-	3,899,137
Unrestricted interest and investment earnings					(1,955,137)	429,577	(1,525,560)
Gain on sale of capital assets					67,500	50,581	118,081
Total general revenues and transfers					<u>90,599,411</u>	<u>3,535,380</u>	<u>94,134,791</u>
Change in net position					18,665,839	21,390,170	40,056,009
Net position - January 1					<u>212,563,530</u>	<u>199,373,660</u>	<u>411,937,190</u>
Net position - December 31					<u>\$ 231,229,369</u>	<u>\$ 220,763,830</u>	<u>\$ 451,993,199</u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2022

	General	Health and Human Services	County Roads and Bridges	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 12,444,299	\$ 535,046	\$ 1,425,279	\$ 4,979,618	\$ 19,384,242
Investments	59,148,496	2,589,186	6,904,357	18,290,216	86,932,255
Receivables (net of allowance for uncollectibles)					
Property taxes	32,773,939	24,430,348	3,469,250	1,445,418	62,118,955
Sales taxes	3,628,633	-	-	-	3,628,633
Accounts	1,069,455	2,458,086	-	333,981	3,861,522
Due from other governments	539,650	3,618,416	-	768,525	4,926,591
Interest	1,121,273	-	-	933	1,122,206
Delinquent property taxes	2,795,801	-	-	-	2,795,801
Loans	-	-	-	157,003	157,003
Leases	1,162,355	-	-	-	1,162,355
Due from other funds	718,739	-	-	-	718,739
Prepaid items	1,346,891	498,437	-	-	1,845,328
Total assets	\$ 116,749,531	\$ 34,129,519	\$ 11,798,886	\$ 25,975,694	\$ 188,653,630
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 4,442,140	\$ 4,020,477	\$ -	\$ 1,848,547	\$ 10,311,164
Accrued compensation	1,219,260	783,266	-	11,309	2,013,835
Other liabilities	1,528,949	16,688	-	54,968	1,600,605
Due to other funds	-	-	-	718,739	718,739
Due to other governments	2,466,194	22,850	-	-	2,489,044
Unearned revenues	28,845,575	1,014,928	5,736,000	125,463	35,721,966
Total liabilities	38,502,118	5,858,209	5,736,000	2,759,026	52,855,353
Deferred inflows of resources:					
Deferred revenues	34,306,802	24,453,371	3,469,250	1,445,418	63,674,841
Unavailable revenues	1,219,573	31,370	-	184,214	1,435,157
Total deferred inflows of resources	35,526,375	24,484,741	3,469,250	1,629,632	65,109,998
Fund balances:					
Nonspendable	3,134,533	498,437	-	-	3,632,970
Restricted	-	-	-	1,976,018	1,976,018
Committed	20,282,749	96,964	2,593,636	19,611,018	42,584,367
Assigned	-	3,191,168	-	-	3,191,168
Unassigned	19,303,756	-	-	-	19,303,756
Total fund balances	42,721,038	3,786,569	2,593,636	21,587,036	70,688,279
Total liabilities, deferred inflows of resources and fund balances	\$ 116,749,531	\$ 34,129,519	\$ 11,798,886	\$ 25,975,694	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources; and, therefore, are not reported in the funds.	187,846,811
Some receivables that are not currently available are reported as unearned revenue and deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	1,435,157
Certain other long-term assets are not available to pay current period expenditures and, therefore, are not reported in the fund financial statements, but are included in the government-wide statements.	
Net pension asset	23,715,852
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred outflows related to pensions	46,291,131
Deferred outflows related to other postemployment benefits (OPEB)	588,514
Deferred inflows related to pensions	(55,832,280)
Deferred inflows related to other postemployment benefits (OPEB)	(1,653,367)
Long-term liabilities are not due and payable in the current period; and, therefore, are not reported in the funds.	
Bonds and notes payable	(38,835,000)
Compensated absences	(9,028,320)
Other postemployment benefits (OPEB)	(3,737,002)
Net bond premiums	(848,872)
Accrued interest on long-term obligations	(164,029)
Internal service funds are used by management to charge the costs of various insurance activities and information technology to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position, excluding portion of internal service fund balances included in previously listed assets and liabilities (net adjustment of \$104,947).	<u>10,762,495</u>
Net position of governmental activities	\$ 231,229,369

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	Health and Human Services	County Roads and Bridges	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes					
Property	\$ 32,958,953	\$ 23,658,982	\$ 3,644,266	\$ 1,436,336	\$ 61,698,537
Sales	16,006,426	-	-	10,789,332	26,795,758
Other	802,495	-	-	-	802,495
Intergovernmental	9,496,654	33,267,937	4,213,002	4,504,045	51,481,638
Fees, fines and costs	5,453,464	1,077,662	-	369,418	6,900,544
Charges for services	2,123,107	11,008,644	-	-	13,131,751
Investment earnings	(2,693,570)	-	-	25,631	(2,667,939)
Miscellaneous	2,304,785	387,127	200	1,293,625	3,985,737
Total revenues	<u>66,452,314</u>	<u>69,400,352</u>	<u>7,857,468</u>	<u>18,418,387</u>	<u>162,128,521</u>
EXPENDITURES					
Current					
General government	22,582,734	-	-	196,918	22,779,652
Public safety	28,545,655	-	-	313,597	28,859,252
Public works	57,289	-	5,020,519	-	5,077,808
Health and human services	2,758,497	65,112,330	-	-	67,870,827
Culture, education and recreation	4,198,658	-	-	89,869	4,288,527
Conservation and development	3,119,473	-	-	1,900,960	5,020,433
Debt service					
Principal	-	-	-	5,455,000	5,455,000
Interest and fiscal charges	-	-	-	1,099,237	1,099,237
Capital outlay					
General government	140,228	-	-	1,880,641	2,020,869
Public safety	720,255	-	-	246,943	967,198
Public works	-	-	2,191,944	4,202,888	6,394,832
Health and human services	-	78,527	-	-	78,527
Culture, education and recreation	82,906	-	-	5,190,161	5,273,067
Conservation and development	179,337	-	-	42,292	221,629
Total expenditures	<u>62,385,032</u>	<u>65,190,857</u>	<u>7,212,463</u>	<u>20,618,506</u>	<u>155,406,858</u>
Excess (deficiency) of revenues over expenditures	<u>4,067,282</u>	<u>4,209,495</u>	<u>645,005</u>	<u>(2,200,119)</u>	<u>6,721,663</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	2,058,669	-	-	10,303,427	12,362,096
Transfers out	(8,588,801)	(1,500,000)	-	(2,413,295)	(12,502,096)
Total other financing sources (uses)	<u>(6,530,132)</u>	<u>(1,500,000)</u>	<u>-</u>	<u>7,890,132</u>	<u>(140,000)</u>
Net change in fund balances	(2,462,850)	2,709,495	645,005	5,690,013	6,581,663
Fund balances - January 1	45,183,888	1,077,074	1,948,631	15,897,023	64,106,616
Fund balances - December 31	<u>\$ 42,721,038</u>	<u>\$ 3,786,569</u>	<u>\$ 2,593,636</u>	<u>\$ 21,587,036</u>	<u>\$ 70,688,279</u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	6,581,663
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period. (Note B - 1.)		(940,266)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(86,918)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued; whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note B - 1.)		5,455,000
Some expenses reported in the governmental funds required the use of current financial resources; and, therefore, were reported as expenditures in governmental funds. However, the amounts were not included as expenses in the statement of activities since they were expensed in prior years. In addition, some expenses reported in the statement of activities do not require the use of current financial resources; and, therefore, are not reported as expenditures in governmental funds. (Note B - 1.)		7,178,801
The net expenses of certain activities of internal service funds are reported with governmental activities.		<u>477,559</u>
Net change in net position - total governmental activities	\$	<u><u>18,665,839</u></u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Summary Level
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Property	\$ 32,920,181	\$ 32,920,181	\$ 32,958,953	\$ 38,772
Sales	10,010,668	10,010,668	16,006,426	5,995,758
Other	834,000	834,000	802,495	(31,505)
Intergovernmental	6,046,663	27,229,747	9,496,654	(17,733,093)
Fees, fines and costs	4,774,241	4,788,475	5,453,464	664,989
Charges for services	1,835,559	2,081,802	2,123,107	41,305
Investment earnings	600,000	600,000	(2,693,570)	(3,293,570)
Miscellaneous	2,638,844	2,728,639	2,304,785	(423,854)
Total revenues	<u>59,660,156</u>	<u>81,193,512</u>	<u>66,452,314</u>	<u>(14,741,198)</u>
EXPENDITURES				
Current				
General government	22,381,211	29,310,075	22,582,734	6,727,341
Public safety	28,921,323	36,414,355	28,545,655	7,868,700
Public works	-	61,219	57,289	3,930
Health and human services	553,719	8,009,329	2,758,497	5,250,832
Culture, education and recreation	4,120,058	4,315,276	4,198,658	116,618
Conservation and development	3,196,771	3,874,755	3,119,473	755,282
Capital outlay				
General government	82,835	176,335	140,228	36,107
Public safety	693,927	768,572	720,255	48,317
Culture, education and recreation	114,900	145,743	82,906	62,837
Conservation and development	97,200	212,999	179,337	33,662
Total expenditures	<u>60,161,944</u>	<u>83,288,658</u>	<u>62,385,032</u>	<u>20,903,626</u>
Excess (deficiency) of revenues over expenditures	<u>(501,788)</u>	<u>(2,095,146)</u>	<u>4,067,282</u>	<u>6,162,428</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	110,000	110,000	2,058,669	1,948,669
Transfers out	(7,171,164)	(8,588,801)	(8,588,801)	-
Total other financing sources (uses)	<u>(7,061,164)</u>	<u>(8,478,801)</u>	<u>(6,530,132)</u>	<u>1,948,669</u>
Net change in fund balance	(7,562,952)	(10,573,947)	(2,462,850)	8,111,097
Fund balance - January 1	<u>45,183,888</u>	<u>45,183,888</u>	<u>45,183,888</u>	<u>-</u>
Fund balance - December 31	<u>\$ 37,620,936</u>	<u>\$ 34,609,941</u>	<u>\$ 42,721,038</u>	<u>\$ 8,111,097</u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Health and Human Services Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Summary Level
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 23,658,982	\$ 23,658,982	\$ 23,658,982	\$ -
Intergovernmental	33,205,962	34,957,851	33,267,937	(1,689,914)
Fees, fines and costs	1,406,807	1,077,569	1,077,662	93
Charges for services	11,410,371	10,573,799	11,008,644	434,845
Miscellaneous	156,078	156,078	387,127	231,049
Total revenues	<u>69,838,200</u>	<u>70,424,279</u>	<u>69,400,352</u>	<u>(1,023,927)</u>
EXPENDITURES				
Current				
Health and human services	69,850,648	70,178,122	65,112,330	5,065,792
Capital outlay				
Health and human services	261,130	323,227	78,527	244,700
Total expenditures	<u>70,111,778</u>	<u>70,501,349</u>	<u>65,190,857</u>	<u>5,310,492</u>
Excess (deficiency) of revenues over expenditures	<u>(273,578)</u>	<u>(77,070)</u>	<u>4,209,495</u>	<u>4,286,565</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	273,578	-	-	-
Transfers out	-	-	(1,500,000)	(1,500,000)
Total other financing sources (uses)	<u>273,578</u>	<u>-</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>
Net change in fund balance	-	(77,070)	2,709,495	2,786,565
Fund balance - January 1	<u>1,077,074</u>	<u>1,077,074</u>	<u>1,077,074</u>	<u>-</u>
Fund balance - December 31	<u>\$ 1,077,074</u>	<u>\$ 1,000,004</u>	<u>\$ 3,786,569</u>	<u>\$ 2,786,565</u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
County Roads & Bridges Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 3,644,266	\$ 3,644,266	\$ 3,644,266	\$ -
Intergovernmental	5,413,915	5,413,915	4,213,002	(1,200,913)
Charges for services	23,089	23,089	-	(23,089)
Miscellaneous	-	-	200	200
Total revenues	<u>9,081,270</u>	<u>9,081,270</u>	<u>7,857,468</u>	<u>(1,223,802)</u>
EXPENDITURES				
Current				
Public works				
Purchased services	5,165,889	5,165,889	5,020,519	145,370
Capital Outlay				
Public works				
Highway construction	4,934,323	4,934,323	2,191,944	2,742,379
Total expenditures	<u>10,100,212</u>	<u>10,100,212</u>	<u>7,212,463</u>	<u>2,887,749</u>
Net change in fund balance	(1,018,942)	(1,018,942)	645,005	1,663,947
Fund balance - January 1	<u>1,948,631</u>	<u>1,948,631</u>	<u>1,948,631</u>	<u>-</u>
Fund balance - December 31	<u>\$ 929,689</u>	<u>\$ 929,689</u>	<u>\$ 2,593,636</u>	<u>\$ 1,663,947</u>

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities - Enterprise Funds						Governmental Activities
	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Internal Service Funds
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 3,514,084	\$ 2,497,662	\$ 5,284,327	\$ 266,719	\$ 162,218	\$ 11,725,010	\$ 3,484,411
Investments	17,020,066	3,013,409	25,591,144	1,292,047	784,848	47,701,514	7,941,819
Receivables (net of allowance for uncollectibles)							
Property taxes	-	3,613,203	-	-	260,000	3,873,203	-
Accounts	1,227,969	147,008	1,496,411	917,146	70,436	3,858,970	126,564
Due from other governments	2,821,127	1,059,036	-	109,347	2,333,600	6,323,110	-
Interest	-	-	-	-	-	-	1,393
Current portion of advance due from other funds	-	-	100,892	-	-	100,892	-
Current portion of leases	1,251,381	-	-	-	-	1,251,381	-
Prepaid items	318,748	239,132	24,443	18,289	1,770,951	2,371,563	381,046
Total current assets	<u>26,153,375</u>	<u>10,569,450</u>	<u>32,497,217</u>	<u>2,603,548</u>	<u>5,382,053</u>	<u>77,205,643</u>	<u>11,935,233</u>
Noncurrent assets:							
Restricted assets:							
Cash and cash equivalents	2,442,459	-	530,013	6,020,000	-	8,992,472	416,290
Investments	-	156,112	18,142,506	-	-	18,298,618	-
Interest	-	-	81,297	-	-	81,297	-
Net pension asset	684,939	4,902,767	502,470	397,874	2,457,592	8,945,642	605,122
Total restricted assets:	<u>3,127,398</u>	<u>5,058,879</u>	<u>19,256,286</u>	<u>6,417,874</u>	<u>2,457,592</u>	<u>36,318,029</u>	<u>1,021,412</u>
Long-term receivable - Leases	6,488,901	-	-	-	-	6,488,901	-
Deposit with WMMIC	-	-	-	-	-	-	1,378,265
Capital assets:							
Land	8,077,344	12,659	20,260,699	-	683,706	29,034,408	-
Buildings	91,699,189	24,626,961	4,743,469	6,037,346	6,909,918	134,016,883	-
Improvements other than buildings	94,244,532	451,296	8,483,649	100,000	700,962	103,980,439	-
Machinery and equipment	30,781,808	5,270,593	12,132,814	9,820,945	22,106,999	80,113,159	957,947
Construction in progress	6,566,560	16,408	5,132,503	1,818,846	-	13,534,317	-
Less accumulated depreciation	<u>(105,730,173)</u>	<u>(17,495,823)</u>	<u>(30,956,836)</u>	<u>(11,108,800)</u>	<u>(20,982,654)</u>	<u>(186,274,286)</u>	<u>(956,426)</u>
Total capital assets (net of accumulated depreciation)	<u>125,639,260</u>	<u>12,882,094</u>	<u>19,796,298</u>	<u>6,668,337</u>	<u>9,418,931</u>	<u>174,404,920</u>	<u>1,521</u>
Total noncurrent assets	<u>135,255,559</u>	<u>17,940,973</u>	<u>39,052,584</u>	<u>13,086,211</u>	<u>11,876,523</u>	<u>217,211,850</u>	<u>2,401,198</u>
Total assets	<u>161,408,934</u>	<u>28,510,423</u>	<u>71,549,801</u>	<u>15,689,759</u>	<u>17,258,576</u>	<u>294,417,493</u>	<u>14,336,431</u>
DEFERRED OUTFLOWS OF RESOURCES							
Related to pension	1,397,684	9,454,938	974,135	773,932	4,791,151	17,391,840	1,174,867
Related to OPEB	10,974	112,448	11,367	9,089	58,576	202,454	13,992
Total deferred outflows of resources	<u>1,408,658</u>	<u>9,567,386</u>	<u>985,502</u>	<u>783,021</u>	<u>4,849,727</u>	<u>17,594,294</u>	<u>1,188,859</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2022

	Business-type Activities - Enterprise Funds						Governmental Activities
	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Internal Service Funds
LIABILITIES							
Current liabilities:							
Accounts payable	1,159,692	125,221	4,564,752	1,509,253	1,150,829	8,509,747	258,148
Accrued compensation	168,494	414,746	54,582	25,051	354,119	1,016,992	50,438
Accrued interest payable	88,859	-	7,767	600	-	97,226	-
Other liabilities	123,196	-	-	-	-	123,196	766,760
Due to other governments	687,238	-	1,310,333	805,454	-	2,803,025	-
Unearned revenue	214,043	192,069	-	-	512,919	919,031	-
Payable from restricted assets							
Current portion of closure and post-closure care	-	-	212,221	-	-	212,221	-
Current portion of advance due to other funds	-	-	-	100,892	-	100,892	-
Current portion of compensated absences	158,806	978,270	104,662	90,293	593,516	1,925,547	128,093
Current portion of OPEB	16,609	19,163	2,981	2,768	18,099	59,620	3,832
Current maturities of long-term debt	1,418,000	-	900,000	122,042	-	2,440,042	-
Total current liabilities	<u>4,034,937</u>	<u>1,729,469</u>	<u>7,157,298</u>	<u>2,656,353</u>	<u>2,629,482</u>	<u>18,207,539</u>	<u>1,207,271</u>
Noncurrent liabilities:							
Payable from restricted assets							
Closure and post-closure care	-	-	23,530,832	-	-	23,530,832	-
Claims liability	-	-	-	-	-	-	547,689
Claims liability	-	-	-	-	-	-	759,672
Compensated absences	154,085	199,482	9,216	15,252	398,073	776,108	8,639
General obligation debt (net of current maturities)	14,048,627	-	968,841	-	-	15,017,468	-
OPEB liability	98,947	635,174	44,442	19,993	398,358	1,196,914	84,901
Total noncurrent liabilities	<u>14,301,659</u>	<u>834,656</u>	<u>24,553,331</u>	<u>35,245</u>	<u>796,431</u>	<u>40,521,322</u>	<u>1,400,901</u>
Total liabilities	<u>18,336,596</u>	<u>2,564,125</u>	<u>31,710,629</u>	<u>2,691,598</u>	<u>3,425,913</u>	<u>58,728,861</u>	<u>2,608,172</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred revenue - property taxes	-	3,613,203	-	-	260,000	3,873,203	-
Deferred inflows - related to pension	1,612,495	11,542,180	1,182,923	936,682	5,785,707	21,059,987	1,424,590
Deferred inflows - related to leases	7,606,760	-	-	-	-	7,606,760	-
Deferred inflows - related to OPEB	31,092	317,921	32,254	25,064	157,401	563,732	40,500
Total deferred inflows of resources	<u>9,250,347</u>	<u>15,473,304</u>	<u>1,215,177</u>	<u>961,746</u>	<u>6,203,108</u>	<u>33,103,682</u>	<u>1,465,090</u>
NET POSITION							
Net investment in capital assets	110,191,486	12,882,094	17,118,907	5,514,780	9,418,931	155,126,198	1,521
Restricted for capital improvements	2,423,606	-	-	6,020,000	-	8,443,606	-
Restricted for endowment purposes	-	156,112	-	-	-	156,112	-
Restricted for pension	684,939	4,902,767	502,470	397,874	2,457,592	8,945,642	605,122
Unrestricted	21,930,618	2,099,407	21,988,120	886,782	602,759	47,507,686	10,845,385
Total net position	<u>\$ 135,230,649</u>	<u>\$ 20,040,380</u>	<u>\$ 39,609,497</u>	<u>\$ 12,819,436</u>	<u>\$ 12,479,282</u>	<u>\$ 220,179,244</u>	<u>\$ 11,452,028</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						584,586	
						<u>\$ 220,763,830</u>	

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds						Governmental Activities
	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Internal Service Funds
Operating revenues:							
Charges for services	\$ 20,856,352	\$ 14,184,249	\$ 18,169,142	\$ 14,283,796	\$ 19,968,688	\$ 87,462,227	\$ 7,459,714
Fees, fines & costs	-	-	-	-	132,184	132,184	-
Miscellaneous	73,287	43,306	-	2,258	18,882	137,733	47,723
Total operating revenues	<u>20,929,639</u>	<u>14,227,555</u>	<u>18,169,142</u>	<u>14,286,054</u>	<u>20,119,754</u>	<u>87,732,144</u>	<u>7,507,437</u>
Operating expenses:							
Airport	15,374,397	-	-	-	-	15,374,397	-
Health care	-	16,021,181	-	-	-	16,021,181	-
Solid waste	-	-	16,733,393	-	-	16,733,393	-
Recycling	-	-	-	8,088,619	-	8,088,619	-
Highway	-	-	-	-	18,869,977	18,869,977	-
Insurance operations	-	-	-	-	-	-	3,220,480
IT operations	-	-	-	-	-	-	4,120,494
Depreciation	6,816,616	1,037,893	1,939,493	798,797	1,020,823	11,613,622	7,909
Total operating expenses	<u>22,191,013</u>	<u>17,059,074</u>	<u>18,672,886</u>	<u>8,887,416</u>	<u>19,890,800</u>	<u>86,701,189</u>	<u>7,348,883</u>
Operating income (loss)	<u>(1,261,374)</u>	<u>(2,831,519)</u>	<u>(503,744)</u>	<u>5,398,638</u>	<u>228,954</u>	<u>1,030,955</u>	<u>158,554</u>
Nonoperating revenues (expenses):							
Property tax revenue	-	2,995,222	-	-	60,000	3,055,222	-
Investment earnings	309,942	(26,871)	62,658	83,848	-	429,577	115,907
Interest and fiscal charges	(432,275)	-	(47,180)	(4,149)	-	(483,604)	-
Intergovernmental grants	5,173,648	2,231,537	587,823	-	-	7,993,008	-
PFC and CFC revenues	2,489,600	-	-	-	-	2,489,600	-
Gain (loss) on disposal of capital assets	(65,791)	(231,051)	-	-	50,581	(246,261)	-
Other nonoperating revenues	-	-	-	2,769	-	2,769	-
Distributions to other governments	-	-	-	(2,735,579)	-	(2,735,579)	-
Distribution from WMMIC	-	-	-	-	-	-	59,834
Total nonoperating revenues (expenses)	<u>7,475,124</u>	<u>4,968,837</u>	<u>603,301</u>	<u>(2,653,111)</u>	<u>110,581</u>	<u>10,504,732</u>	<u>175,741</u>
Income before contributions and transfers	<u>6,213,750</u>	<u>2,137,318</u>	<u>99,557</u>	<u>2,745,527</u>	<u>339,535</u>	<u>11,535,687</u>	<u>334,295</u>
Capital contributions	8,532,568	57,500	-	1,066,680	200,999	9,857,747	-
Transfers in	-	-	772,826	-	-	772,826	500,000
Transfers out	-	-	-	(772,826)	-	(772,826)	(360,000)
Change in net position	<u>14,746,318</u>	<u>2,194,818</u>	<u>872,383</u>	<u>3,039,381</u>	<u>540,534</u>	<u>21,393,434</u>	<u>474,295</u>
Net position - January 1	<u>120,484,331</u>	<u>17,845,562</u>	<u>38,737,114</u>	<u>9,780,055</u>	<u>11,938,748</u>	<u>198,785,810</u>	<u>10,977,733</u>
Net position - December 31	<u>\$ 135,230,649</u>	<u>\$ 20,040,380</u>	<u>\$ 39,609,497</u>	<u>\$ 12,819,436</u>	<u>\$ 12,479,282</u>	<u>\$ 220,179,244</u>	<u>\$ 11,452,028</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						584,586	
						<u>\$ 220,763,830</u>	
Reconciliation of Changes in Net Position to the Statement of Activities							
Change in net position - Enterprise funds						\$ 21,393,434	
Current year adjustments to reflect the consolidation of internal service fund activities related to enterprise funds						(3,264)	
Change in net position per the statement of activities for business-type activities						<u>\$ 21,390,170</u>	

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds						Governmental
	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers and users	\$ 21,745,235	\$ 14,238,055	\$ 18,472,066	\$ 15,425,248	\$ 7,828,775	\$ 77,709,379	\$ -
Receipts from interfund services provided	-	-	-	-	12,172,421	12,172,421	7,416,466
Payments to suppliers	(12,337,045)	(7,164,594)	(15,023,983)	(6,401,850)	(13,823,753)	(54,751,225)	(5,942,283)
Payments to employees	(2,988,256)	(10,442,207)	(1,314,379)	(742,343)	(5,728,009)	(21,215,194)	(1,420,892)
Payments for interfund services used	(768,322)	(360,392)	(308,594)	(73,721)	(178,113)	(1,689,142)	-
Net cash provided by (used for) operating activities	<u>5,651,612</u>	<u>(3,729,138)</u>	<u>1,825,110</u>	<u>8,207,334</u>	<u>271,321</u>	<u>12,226,239</u>	<u>53,291</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Transfers from (to) other funds	-	-	772,826	(772,826)	-	-	140,000
Interfund receivable (payable)	-	-	100,892	(691,040)	-	(590,148)	-
Distribution from WMMIC	-	-	-	-	-	-	59,834
Intergovernmental grants and revenues	3,868,849	2,231,537	587,823	-	-	6,688,209	-
Revenues from other governments	-	-	-	2,769	-	2,769	-
Distributions to other governments	-	-	-	(2,584,499)	-	(2,584,499)	-
General property taxes	-	2,995,222	-	-	60,000	3,055,222	-
Net cash provided by (used for) noncapital financing activities	<u>3,868,849</u>	<u>5,226,759</u>	<u>1,461,541</u>	<u>(4,045,596)</u>	<u>60,000</u>	<u>6,571,553</u>	<u>199,834</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Purchases of capital assets	(9,903,314)	(973,451)	(2,017,009)	(2,501,300)	(661,127)	(16,056,201)	-
Proceeds from sale of capital assets	-	-	-	-	54,121	54,121	-
Capital contributions	-	-	-	1,066,680	-	1,066,680	-
PFC and CFC revenues	2,458,251	-	-	-	-	2,458,251	-
Principal paid on capital debt	(3,369,000)	-	(880,000)	(120,000)	-	(4,369,000)	-
Interest and fiscal charges paid on capital debt	(469,370)	-	(66,400)	(7,200)	-	(542,970)	-
Net cash provided by (used for) capital and related financing activities	<u>(11,283,433)</u>	<u>(973,451)</u>	<u>(2,963,409)</u>	<u>(1,561,820)</u>	<u>(607,006)</u>	<u>(17,389,119)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Proceeds from sales and maturities of investments	16,450,924	2,130,901	36,018,950	-	907,918	55,508,693	7,581,177
Purchase of investments	(17,020,066)	(3,169,521)	(43,733,650)	(1,292,047)	(784,848)	(66,000,132)	(7,941,819)
Interest received	309,942	3,370	28,259	83,848	-	425,419	115,536
Net cash provided by (used for) investing activities	<u>(259,200)</u>	<u>(1,035,250)</u>	<u>(7,686,441)</u>	<u>(1,208,199)</u>	<u>123,070</u>	<u>(10,066,020)</u>	<u>(245,106)</u>
Net increase (decrease) in cash and cash equivalents	<u>(2,022,172)</u>	<u>(511,080)</u>	<u>(7,363,199)</u>	<u>1,391,719</u>	<u>(152,615)</u>	<u>(8,657,347)</u>	<u>8,019</u>
Cash and cash equivalents - January 1	<u>7,978,715</u>	<u>3,008,742</u>	<u>13,177,539</u>	<u>4,895,000</u>	<u>314,833</u>	<u>29,374,829</u>	<u>3,892,682</u>
Cash and cash equivalents - December 31	<u>\$ 5,956,543</u>	<u>\$ 2,497,662</u>	<u>\$ 5,814,340</u>	<u>\$ 6,286,719</u>	<u>\$ 162,218</u>	<u>\$ 20,717,482</u>	<u>\$ 3,900,701</u>
Reconciliation to Statement of Net Position							
Current assets cash and cash equivalents	\$ 3,514,084	\$ 2,497,662	\$ 5,284,327	\$ 266,719	\$ 162,218	\$ 11,725,010	\$ 3,484,411
Restricted cash and cash equivalents	2,442,459	-	530,013	6,020,000	-	8,992,472	416,290
Total	<u>\$ 5,956,543</u>	<u>\$ 2,497,662</u>	<u>\$ 5,814,340</u>	<u>\$ 6,286,719</u>	<u>\$ 162,218</u>	<u>\$ 20,717,482</u>	<u>\$ 3,900,701</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-type Activities - Enterprise Funds						Governmental
	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities							
Operating income (loss)	\$ (1,261,374)	\$ (2,831,519)	\$ (503,744)	\$ 5,398,638	\$ 228,954	\$ 1,030,955	\$ 158,554
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation expense	6,816,616	1,037,893	1,939,493	798,797	1,020,823	11,613,622	7,909
Closure and post-closure care	-	-	1,607,531	-	-	1,607,531	-
Changes related to pension							
Net pension asset (liability)	(203,973)	(965,023)	(119,820)	(85,702)	(504,346)	(1,878,864)	(140,785)
Deferred outflows of resources	(581,793)	(2,998,131)	(337,188)	(256,170)	(1,564,908)	(5,738,190)	(402,215)
Deferred inflows of resources	558,643	2,914,137	344,494	252,678	1,505,924	5,575,876	407,175
Changes related to OPEB							
OPEB liability	21,751	25,097	3,903	3,624	23,703	78,078	4,912
Deferred outflows of resources	5,372	6,199	964	896	5,854	19,285	1,239
Deferred inflows of resources	(24,912)	(28,745)	(4,471)	(4,152)	(27,148)	(89,428)	(5,750)
(Increase) decrease in assets							
Accounts receivable	656,008	164,513	1,314,551	1,139,194	(53,716)	3,220,550	(147,625)
Due from other governments	-	-	-	-	(121,062)	(121,062)	-
Prepaid items	(29,853)	(186,603)	(22,263)	(17,390)	(354,187)	(610,296)	121,755
Increase (decrease) in liabilities and deferred inflows							
Accounts payable	(510,136)	(311,673)	(2,331,101)	980,944	165,271	(2,006,695)	4,064
Accrued compensation	70,815	(30,476)	(2,192)	1,652	109,253	149,052	(366)
Other liabilities	873	-	-	-	-	873	120,971
Unearned/deferred revenue - other	159,588	(56,832)	-	-	56,220	158,976	-
Compensated absences	(26,013)	(467,975)	(65,047)	(5,675)	(219,314)	(784,024)	(76,547)
Total adjustments	6,912,986	(897,619)	2,328,854	2,808,696	42,367	11,195,284	(105,263)
Net cash provided by (used for) operating activities	\$ 5,651,612	\$ (3,729,138)	\$ 1,825,110	\$ 8,207,334	\$ 271,321	\$ 12,226,239	\$ 53,291
Noncash investing, capital and financing activities:							
Capital assets contributed	\$ 8,532,568	57,500	\$ -	\$ -	\$ -	\$ 8,590,068	\$ -
Land Contract	985,000	-	-	-	-	985,000	-
Net change in unrealized gains/losses	-	-	(756,310)	-	-	(756,310)	-

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Fiduciary Net Position
Fiduciary Funds - Other Custodial Funds
December 31, 2022

	Amounts
ASSETS	
Cash and investments	\$ 3,600,757
LIABILITIES	
Payables	31,104
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	\$ 3,569,653

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN
Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Other Custodial Funds
For the Year Ended December 31, 2022

	Amounts
ADDITIONS	
Contributions:	
Individuals	\$ 7,202,093
Other governments	963,937
Property tax assessments	317,021
Interest	113
Miscellaneous	38,623
Total additions	8,521,787
DEDUCTIONS	
Administrative/program expenses	76,988
Fees	1,246
Payments to individuals	535,656
Payments to other governments	4,251,910
Payments to other entities/vendors	3,088,588
Total deductions	7,954,388
NET INCREASE IN FIDUCIARY NET POSITION	567,399
Fiduciary net position - January 1	3,002,254
Fiduciary net position - December 31	\$ 3,569,653

The notes to the basic financial statements are an integral part of this statement.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Outagamie County ("the County"), Wisconsin, have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

1. The Financial Reporting Entity

The County Board is governed by 36 supervisors elected every two years from each of 36 supervisory districts. As required by accounting principles generally accepted in the United States of America, these financial statements present Outagamie County, Wisconsin and any of its component units. The basic criterion for including a legally separate organization as a component unit is the degree of financial accountability the County has with the organization. The following circumstances set forth the County's financial accountability for a legally separate organization:

- a. The County is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.
- b. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The County has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statements, No. 39 and No. 61.

2. Related Organization

The Outagamie County Housing Authority is a related organization of Outagamie County. Outagamie County is responsible for appointing the Board of the Housing Authority but the Housing Authority is not financially accountable to Outagamie County nor is the County able to impose its will on the organization.

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and fees and fines, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, net position/fund equity, revenues, and expenditures/expenses.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds, and
- b. The same element of the individual governmental fund that met the 10 percent test is at least 5 percent of the corresponding total for all funds combined.
- c. In addition, any other fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

GENERAL FUND

This is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

SPECIAL REVENUE FUNDS

HEALTH AND HUMAN SERVICES - This fund accounts for programs and operations of the County's Health and Human Services Department. Financing is generally provided by federal and state grants, charges for services and the local tax levy.

COUNTY ROADS AND BRIDGES - This fund accounts for the maintenance and construction of the County trunk highway system. Financing is generally provided by federal and state grants and the local tax levy.

The County reports the following major enterprise funds:

ENTERPRISE FUNDS

AIRPORT - This fund accounts for the operations and maintenance of the County's airport facilities.

BREWSTER VILLAGE - This fund accounts for the operation and maintenance of a health care facility licensed under H-32 regulations.

SOLID WASTE - This fund accounts for the operations and maintenance of a sanitary landfill serving as a solid waste disposal site for the entire County as well as other landfill and recycling related activities.

SINGLE STREAM RECYCLING - This fund accounts for the operations and maintenance of a single stream recycling facility.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

HIGHWAY - This fund accounts for the costs associated with the operation and maintenance of the County's highway department facilities including all machinery and the County trunk highway system. Costs are billed to other County departments, the Wisconsin Department of Transportation or local municipalities on an actual cost basis plus a percent of direct labor to cover administration costs. Machinery and equipment are charged out at an hourly rate basis that includes costs of operations, depreciation and overhead.

Additionally, the government reports the following funds:

Internal service funds account for workers compensation, WMMIC insurances, vehicle physical damage, other insurance risks, information technology, self-funded dental and health care stabilization (portion related to administration, wellness and health savings incentives). These funds provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

The County accounts for assets held for burial funds, the Clerk of Courts, Brewster Village residents, Health and Human Services clients, Sheriff inmates and various drainage districts in *custodial funds*.

4. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund (including other custodial funds) financial statements. Revenues (and additions for custodial funds) are recorded when earned and expenses (and deductions for custodial funds) are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for health and human services, victim witness, land conservation and other reimbursable grants, for which available is defined as 180 days. This exception is necessary as the funding source reimbursement process routinely extends to this period and the revenue then more appropriately matches to the related expenditures. Property and sales taxes, licenses, various fees, fines and forfeitures and interest associated with the current period are considered susceptible to accrual. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's highway department and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

5. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

a. Cash, Cash Equivalents and Investments

Cash, cash equivalents and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less when acquired are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable have been shown net of allowance for uncollectible accounts of \$1,892,646 in the governmental activities and \$95,303 in the business-type activities.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as advances and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements using the consumption method.

e. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

f. Capital Assets

Capital assets, which include property, plant, equipment, intangible assets if any, software and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are generally defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Infrastructure assets have a cost of \$50,000 or higher for bridges and \$200,000 or higher for roads. The infrastructure assets historical cost has also been estimated from their original construction date prior to 1980. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Some capital assets of the County's health care facility are defined by the State of Wisconsin's health care requirements and some assets of the County's highway fund are defined by the State's Department of Transportation guidelines.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental	Business-Type
	Activities	Activities
	Years	
<u>Assets</u>		
Buildings	15-40 yrs	15-40 yrs
Improvements other than buildings	15-40 yrs	15-40 yrs
Machinery and equipment	4-20 yrs	4-20 yrs
Infrastructure	12-50 yrs	N/A
Software	3-5 yrs	3-5 yrs
Other intangibles, if any	3-50 yrs	3-50 yrs

g. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net assets by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for grants received before meeting time eligibility requirements, County share of delinquent property taxes along with related interest, and deferred revenue for unpaid fines. These inflows are recognized as revenues in the government-wide financial statements.

h. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements or County policies. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

i. Unearned Revenue Reported as Liabilities

Unearned revenue reported as a liability arises when resources are received before the County has legal claim to them, such as when grant monies are received before all eligibility requirements imposed by the provider (other than time) have been met. In subsequent periods, when the County has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

j. Long-term Obligations

In the government-wide financial statements and in the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary funds statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Leases

The County is a lessor for various pieces of land, buildings and equipment usage. The County is not a lessee.

The County determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the County's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resource if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The County recognizes payments received for short-term leases with a lease term of 12 months or less, including options to extend, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the County has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

The County accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to estimate the price of such components, the County treats the components as a single lease unit.

l. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

m. Fund Equity

In the government-wide statements, equity is classified as net position and displayed in three components.

1. Net investment in capital assets – Amount of capital assets, net of accumulated depreciation and any capital related deferred outflows of resources, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Restricted net position – Amount of net position subject to restrictions imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – Net position that is neither classified as restricted nor as net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as needed.

In the fund statements, equity is classified as fund balance and displayed in five components.

1. Nonspendable – includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
2. Restricted – Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
3. Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the county board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the county board that originally created the commitment.
4. Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) The county board has adopted Resolution No. 97-2010-11 authorizing administration and committees of the county board to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
5. Unassigned – includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note D-14 for detailed fund balance and net position balances.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Use of Estimates

The preparation of financial statements in conformity with accounting principles general accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying footnotes. Actual results could differ from those estimates.

m. Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The County adopted the requirements of the guidance effective July 1, 2021.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds and changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$(940,266) difference are as follows:

Capital outlay	\$ 15,855,951
Items not included in capital outlay that were capitalized net of items included in capital outlay that were not capitalized	(5,175,967)
Depreciation expense net of internal service funds depreciation of \$7,909	(11,861,484)
Capital contributions	359,400
Net book value of disposals	<u>(118,166)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (940,266)</u>

Another element of that reconciliation states that "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$5,455,000 difference are as follows:

Principal repayments	
General obligation debt	<u>\$ 5,455,000</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Another element of that reconciliation states that “Some expenses reported in the governmental funds require the use of current financial resources and, therefore, were reported as expenditures in governmental funds. However, the amounts were not included as expenses in the statement of activities since they were expensed in prior years. In addition, some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.” The details of this \$7,178,801 difference are as follows:

Compensated absences	\$ 1,613,131
Accrued interest	19,791
Amortization of bond premiums and discounts	111,876
Other post-employment benefits	(21,775)
Pension revenue	<u>5,455,778</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 7,178,801</u>

NOTE C - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. In October, the County Executive submits to the County Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted the last week of October to obtain taxpayer comments. During November, a County Board meeting is called and the budget is legally enacted through passage of a resolution.
- b. The budget as enacted includes total expenditures at the cost center level. A cost center can be a department, fund, program or other activity. The budget is adopted at the object line item (i.e. salaries, fringe benefits, travel/training, supplies, purchased services, capital outlay) level. Expenditures cannot legally exceed appropriations at this level. The general fund, special revenue funds, debt service fund, capital projects funds, enterprise funds, and internal service funds have legally adopted budgets. All of the funds' budgets are adopted under the modified accrual basis. A budget was not adopted in 2022 for the Remediation and Development fund.
- c. Transfers from the reserve for contingencies, between cost centers or between line items within the same cost center, require a two-thirds affirmative vote of the County Board. However, transfers from the reserve for contingencies or between line items within the same cost center of 10% or less of the original adopted budget amount can be made upon approval of the County Executive and a majority vote of the Finance Committee.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2022.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE C – STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2022 as follows:

	SALARIES	FRINGE BENEFITS	TRAVEL/ TRAINING	SUPPLIES	PURCHASED SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY
GENERAL FUND							
General Government							
County Board	\$ -	\$ -	\$ -	\$ -	\$ -	798	\$ -
County Clerk	-	-	-	-	870	-	-
County Executive	-	-	-	-	-	1,930	-
County Treasurer	-	25,140	-	-	-	288	-
General Funds Applied	-	-	-	-	-	892,914	-
Investment Services	-	-	-	-	13,493	-	-
Property Listing	-	-	-	-	-	218	-
Circuit Court Support	38,417	8,168	-	-	67,700	-	-
Court Commissioner	-	-	-	-	-	461	-
District Attorney	71,350	-	-	-	8,468	-	-
Family Court Commissioner	-	-	-	-	667	266	-
Family Court Services	-	-	-	-	-	1,345	-
Special Audit/Accounting	-	-	-	447	-	-	-
Courthouse Complex Maintenance	-	-	-	-	-	3,768	-
Justice Center Maintenance	-	-	-	-	-	1,364	-
Human Resources	-	-	-	-	-	2,979	-
Register in Probate	-	-	-	25	1,761	-	-
Register of Deeds	-	-	-	116	-	865	-
Coroner	-	2,046	-	-	8,207	-	-
Public Safety							
Emergency Management	-	422	-	-	-	75	-
EPCRA	826	-	-	-	-	-	-
Sheriff Administration	1,805	-	-	-	-	1,094	-
Process Server	-	-	-	-	-	107	-
Patrol	-	-	-	-	31,661	-	-
Law Enforcement Communications	-	-	-	295	-	-	-
Jail	-	-	-	-	-	-	2,305
Squad Cars	1,169	-	-	-	-	-	-
Criminal Justice Services	-	-	-	-	-	2,547	-
Health and Human Services							
Veteran's Service	-	-	-	32	-	1,081	-
Culture, Education and Recreation							
UW Madison-Division Extension	3,406	-	-	-	-	683	-
Plamann Park	-	-	-	291	553	6,002	-
Plamann Lake	-	-	-	-	-	5,383	-
Nature Center	-	-	-	-	-	1,997	-
Conservation and Development							
Land Conservation	33,505	10,288	-	-	-	692	-
SPECIAL REVENUE FUNDS							
Health and Human Services							
Community Health	-	-	-	-	-	827	-
Public Health Nursing	-	-	-	-	-	1,903	-
Nutrition Program	-	-	-	-	-	7,530	-
DD Service Unit	74	151	-	-	-	41	-
Environmental Health Sanitarian	-	-	-	-	-	8,867	-
Developmental Disabilities	-	-	-	-	-	801	-
Juvenile Resources	-	-	-	457	-	694	4,808
Community Aids	-	-	-	-	-	5,639	-
Youth Aids	-	-	-	-	196,026	-	-
Youth Services	-	-	-	-	-	9,132	-
Agging Services	-	-	-	-	-	38	-
Children First	-	-	-	-	-	107	-
Childrens Long Term Support	5,177	-	-	-	-	10,413	-
Mental Health Court	62	-	-	-	-	10,714	-
MH Provided	-	-	-	-	-	461	-
Child Support	-	-	-	-	-	1,131	-
Management and Support	-	-	-	8,202	-	-	-
Agging & Disability Resource Center	-	-	-	-	-	1,839	-
State Grants							
Treatment Alternatives Grant	-	-	1,890	-	-	-	-
Community Development Block Grant	-	-	-	-	-	4,353	-
Other Restricted Donations/Contributions							
Public Safety	-	-	-	274	-	-	-
Parks							
Culture, Education and Recreation	-	-	-	-	664	-	2,950
CAPITAL PROJECTS FUNDS							
2021 Capital Projects - Cons & Development	-	-	-	-	1,572	-	-

The above excess expenditures were funded using favorable revenue variances, other expenditure variances and available fund balances in the general and other governmental funds.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE C – STEWARDSHIP AND COMPLIANCE (Continued)

3. Property Tax Levy Limit

Wisconsin Act 32, imposes a limit on the property tax levies for all Wisconsin cities, villages, towns and counties for a two-year period. The Act limits the increase in the tax levy to the greater of the percentage change in the County's January 1 equalized value as a result of net new construction or 0% for 2022 or 0% for 2023. The limit for the County for the 2022 budget was \$64,714,987. The levy limit is applied to both operations and debt service. However, the Act allows the limit to be increased for debt service authorized after July 1, 2005 and in certain other situations.

The County's 2022 levy of \$64,714,987 and 2023 levy of \$65,992,158 are both in compliance with the levy limit.

NOTE D - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds. The County's policy for allocating investment income is based on average cash and investment balances. Each fund's portion of these accounts is displayed in the financial statements as "Cash and cash equivalents or Investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes and County policy to the following:

Time deposits; certain repurchase agreements; securities issued by government agencies, or U.S. Treasury money market funds; statutorily authorized commercial paper; and the Wisconsin local government investment pool, and other similar, investment pools authorized to do business in Wisconsin.

The carrying amount of the County's cash and investments, totaled \$208,477,388 on December 31, 2022 for the primary government as summarized below.

Petty cash funds	\$ 8,676
Deposits and investments	43,192,707
Deposits with 3 rd parties	416,290
Investments	164,859,715
Total	<u>\$ 208,477,388</u>

A reconciliation of the cash and investments for the primary government follows:

Basic Financial Statements	
Cash and cash equivalents (includes \$25,236,883 of Money Market Mutual funds that are included in investments for determining credit risk)	\$ 34,593,663
Investments (includes \$42,581,833 of Certificates of Deposits that are included in the deposits for determining custodial credit risk)	142,575,588
Restricted Assets:	
Cash and cash equivalents	9,408,762
Investments	18,298,618
Fiduciary Funds	
Custodial funds cash and cash equivalents	3,600,757
Total	<u>\$ 208,477,388</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The valuation methods for recurring fair value measurements follows the market value approach using quoted market prices.

The market valuations for the County's investment securities are provided by its third party investment brokers or evaluations based on various market and industry inputs. The County has the following fair value measurements as of December 31, 2022:

	Fair Value Measurements Using:				Totals
	Level 1	Level 2	Level 3	N/A	
Investments: Measured at FV					
U.S. Treasury Notes/bills	\$ 4,651,121	\$ 43,042,354	\$ -	\$ -	\$ 47,693,475
Federal agency securities/SBA	-	44,317,395	-	-	44,317,395
Municipal Bonds	-	24,156,958	-	-	24,156,958
Corporate Bonds	-	1,968,435	-	-	1,968,435
Commercial Paper	-	11,023,342	-	-	11,023,342
Money market mutual funds/WISC	25,495,203	-	-	-	25,495,203
Negotiable Certificates of Deposits	-	42,581,833	-	-	42,581,833
Total Investments by Fair Value level	<u>\$ 30,146,324</u>	<u>\$ 167,090,317</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,236,641</u>
Investments: Not Measured at FV					
Wisconsin Local Government					
Investment Pool	-	-	-	10,048,795	10,048,795
Community Foundation					
Investment Pool	-	-	-	156,112	156,112
Total Investments	<u>\$ 30,146,324</u>	<u>\$ 167,090,317</u>	<u>\$ -</u>	<u>\$ 10,204,907</u>	<u>\$ 207,441,548</u>

Reconciliation Investments to Total Cash and Investments

Cash Checking / Savings Balances	\$ 1,027,164
Petty Cash	8,676
Investments	207,441,548
Totals	<u>\$ 208,477,388</u>

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. Additionally, the County's investment policy requires all financial institutions to be approved by the County Board; have minimum capital requirements and must have been in business for at least five years.

Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings accounts, including NOW accounts, as well as \$250,000 for demand deposit accounts. Deposits with credit unions are insured by the National Credit Union Association (NCUA) Insurance fund in the amount of \$250,000 per regular share account. If deposits are held outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 combined on all deposits. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

As of December 31, 2022, \$26,701,154 of the County's deposits with financial institutions were in excess of federal depository insurance limits (FDIC) and State Guarantee Fund, but were collateralized with securities held by the pledging financial institution or its trust department or agent or the Federal Reserve in the County's name or were secured with a letter of credit. The County's investments are all registered in the name of the County and not subject to custodial credit risk. The County had no deposits that were not covered by the FDIC, the State Guarantee fund, or were not collateralized or secured with a letter of credit.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Amount	Exempt From Disclosure	Rating as of Year End		
			Aaa	Aa or less	Not Rated
U.S. Treasury notes/bills	\$ 47,693,475	\$ 47,693,475	\$ -	\$ -	\$ -
Municipal bonds	24,156,958	-	4,555,823	19,601,135	-
Corporate bonds	1,968,435	-	314,008	1,654,427	-
Commercial paper	11,023,342	-	9,073,253	1,950,089	-
Federal agency securities/SBA	44,317,395	-	44,317,395	-	-
Money market mutl funds/WISC	25,495,203	-	-	-	25,495,203
Wisconsin local government investment pool	10,048,795	-	-	-	10,048,795
Community foundation investment pool	156,112	-	-	-	156,112
Negotiable CD's	42,581,833	-	-	-	42,581,833
Totals	\$ 207,441,548	\$ 47,693,475	\$ 58,260,479	\$ 23,205,651	\$ 78,281,943

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

Investment Type	Reported Amount
Federal Agency Securities	
Federal Home Loan Bonds	<u>\$ 23,596,965</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County's investment policy also prohibits the County from directly investing in securities maturing more than five years from the date of purchase.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
U.S. Treasury notes/bills	\$ 47,693,475	\$ 28,910,186	\$ 7,811,987	\$ 10,971,302	\$ -
Municipal bonds	24,156,958	1,367,323	3,535,694	19,253,941	-
Corporate bonds	1,968,435	1,414,862	-	553,573	-
Commercial paper	11,023,342	11,023,342	-	-	-
Federal agency securities/SBA	44,317,395	16,416,828	6,680,311	21,220,256	-
Money market mutl funds/WISC	25,495,203	25,495,203	-	-	-
Wisconsin local government investment pool	10,048,795	10,048,795	-	-	-
Community foundation investment pool	156,112	156,112	-	-	-
Negotiable CD's	42,581,833	17,621,826	13,443,920	11,516,087	-
Totals	\$ 207,441,548	\$ 112,454,477	\$ 31,471,912	\$ 63,515,159	\$ -

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool of \$10,048,795 at year end. The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2022 the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investment in Community Foundation Investment Pool

The County's Health Care Center, Brewster Village, has investments in the Community Foundation Investment Pool in the amount of \$156,112 at year end. The Community Foundation Investment Pool is part of the overall Community Foundation for the Fox Valley Region and it is managed by a professional investment advisor that is overseen by the Foundation's Investment Committee. The fund was established to provide programs and services to improve the resident's quality of life with items that are not covered with government funding. The Community Foundation is audited annually and they record their investments at fair value in accordance with applicable accounting standards.

2. Restricted Assets

Restricted assets on December 31, 2022 consist of the following:

Cash and cash equivalents	\$ 9,408,762
Investments	18,298,618
Accrued interest	81,297
Total	\$ 27,788,677

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

The restricted assets are recorded in the following funds:

Enterprise Funds	
Airport Fund	\$ 2,442,459
Brewster Village Fund	156,112
Solid Waste Fund	18,753,816
Single Stream Recycling Fund	6,020,000
Internal Service Funds	
Workers Compensation Insurance Pool Fund	196,693
WMMIC Insurance Pool Fund	219,597
Total	<u>\$ 27,788,677</u>

Restricted assets of \$2,442,459 included in the Airport Fund represents collections of passenger facility charge (PFC) of \$156,749, customer facility charge (CFC) of \$2,266,857, and unexpended bond proceeds/premiums of \$18,853 to be used for building construction or the reduction of debt.

Restricted assets of \$156,112 included in the Brewster Village Fund represents amounts received and held for nursing home villagers for programs and services to improve quality of life.

Restricted assets of \$18,753,816 included in the Solid Waste Fund at December 31, 2022, represent \$17,614,899 of escrowed funds required by the Wisconsin Department of Natural Resources and additional funds restricted for closure and long-term care of the present landfill sites, \$1,057,620 held by County for remediation or improvement of the County's west landfill site. The remaining \$81,297 represents accrued interest at December 31, 2022 on the aforementioned restricted assets.

Restricted assets of \$6,020,000 included in the Single Stream Recycling Fund represents amounts held for equipment repair and/or replacement or building improvements.

Restricted assets of \$196,693 included in the Workers Compensation Fund represent amounts required for payment of workers compensation claims.

Restricted assets of \$219,597 included in the WMMIC Insurance Pool Fund represent amounts required for payment of general and police professional liability errors and omissions and vehicle liability.

See Note D-12 for discussion related to restricted pension asset.

3. Property Tax Apportionments

The following footnote describes the County tax collection process and the recording of the tax revenues and delinquent taxes.

1. November - Property taxes are levied to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since this apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred inflow at year-end.
2. December - Property tax bills are mailed to individual property owners.
3. January 31 - First property tax installment payments are due to the local taxing districts from all individual property owners.
4. February - The County settles with all local taxing units except the City of Appleton. At this time, the County becomes responsible for the collection of unpaid property taxes, including those returned by local taxing districts for financing their individual operations.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

5. March 31 - The second property tax installment payment is due from the City of Appleton residents. This payment is collected by the City.
6. May 31 - The third property tax installment payment is due from City of Appleton residents. This payment is collected by the City.
7. July 31 - The final property tax installment payment is due from any unpaid taxes. The City of Appleton collects all outstanding taxes for City residents. All other payments are collected by the County.
8. August - The County settles with all municipalities. At this time, the County becomes responsible for all unpaid property taxes.
9. September - Outstanding property taxes not paid by the first day of September are purchased by the County's general fund and a statutory lien is placed on the property.

Property taxes recorded on December 31, 2022 for collection in 2023 are for the following:

County apportionment	\$ 65,992,158
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The above County apportionment of \$65,992,158 is for financing 2023 operations and will be transferred in 2023 from deferred revenue to current revenues of the County's governmental and proprietary funds.

4. Delinquent Property Taxes - General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under County Ordinance, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner or lien holders, the County will eventually acquire ownership of the properties comprising delinquent taxes by action in-rem under WI 75.521. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

On December 31, 2022, the County's general fund showed an investment of \$2,795,801 in delinquent taxes as follows:

Tax certificates	\$ 2,631,405
Tax deeds	164,396
Total	\$ 2,795,801

An aging of the total delinquent taxes of \$2,795,801 on December 31, 2022 follows:

<u>Tax Year</u>	<u>Total</u>	<u>Tax Certificates</u>	<u>Tax Deeds</u>
2016 and prior	\$ 232,591	\$ 232,591	\$ -
2017	101,060	101,060	-
2018	143,237	143,237	-
2019	256,713	256,713	-
2020	581,955	581,955	-
2021	1,315,849	1,315,849	-
Tax Deeds	164,396	-	164,396
	\$ 2,795,801	\$ 2,631,405	\$ 164,396

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Of the \$2,795,801 in tax certificates, \$338,092 was collected by the County within 60 days after December 31, 2022 and \$510,342 is the unavailable delinquent County portion of the taxes in the fund financial statements. The remaining \$1,787,642 is recorded as a nonspendable balance in the general fund. (Note - \$1,787,642 includes \$4,671 of miscellaneous prior year taxes). In addition, the County has ownership of the properties with tax deeds in the amount of \$164,396.

5. Receivables

Receivables as of year-end for the County's individual major and non-major funds, including the applicable allowances for uncollectible accounts, are as follows:

	General	Health and Human Services	County Roads and Bridges	Non-major and Other Funds	Total
Governmental activities:					
Receivables:					
Property taxes	\$ 32,773,939	\$ 24,430,348	\$ 3,469,250	\$ 1,445,418	\$ 62,118,955
Sales tax	3,628,633	-	-	-	3,628,633
Accounts	2,255,053	2,964,698	-	534,417	5,754,168
Other governments	539,650	3,618,416	-	768,525	4,926,591
Interest	1,121,273	-	-	933	1,122,206
Delinquent property taxes	2,795,801	-	-	-	2,795,801
Loans	-	-	-	157,003	157,003
Leases	1,162,355	-	-	-	1,162,355
Gross receivables	44,276,704	31,013,462	3,469,250	2,906,296	81,665,712
Less allowance for uncollectibles	(1,185,598)	(506,612)	-	(200,436)	(1,892,646)
Net total receivables	\$ 43,091,106	\$ 30,506,850	\$ 3,469,250	\$ 2,705,860	\$ 79,773,066

The loans receivable consist of loans to private companies under the County's business loan fund in the amount of \$157,003. All loans are expected to be repaid according to their respective repayment schedules. It is the County's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash.

	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Governmental Activities Internal Service Funds
Business-type activities:							
Receivables:							
Property taxes	\$ -	\$ 3,613,203	\$ -	\$ -	\$ 260,000	\$ 3,873,203	\$ -
Accounts	1,227,969	242,311	1,496,411	917,146	70,436	3,954,273	126,564
Other governments	2,821,127	1,059,036	-	109,347	2,333,600	6,323,110	-
Interest	-	-	-	-	-	-	1,393
Gross receivables	4,049,096	4,914,550	1,496,411	1,026,493	2,664,036	14,150,586	127,957
Less allow. for uncollectibles	-	(95,303)	-	-	-	(95,303)	-
Net total receivables	\$ 4,049,096	\$ 4,819,247	\$ 1,496,411	\$ 1,026,493	\$ 2,664,036	\$ 14,055,283	\$ 127,957

Due from other governments in the single stream recycling enterprise fund consists of the following item: the County has signed contracts with two other counties who are jointly participating in the County's single stream recycling operation. The contracts require the other counties to make annual payments to Outagamie County to pay for a portion of the single stream facilities debt used to construct capital assets. The final payment of \$109,347 will be received in 2023.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

6. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 7,741,971	\$ 59,704	\$ -	\$ 7,801,675
Construction in progress	2,325,512	4,551,128	862,201	6,014,439
Total capital assets, not being depreciated	<u>10,067,483</u>	<u>4,610,832</u>	<u>862,201</u>	<u>13,816,114</u>
Capital assets, being depreciated:				
Buildings	102,524,955	700,478	-	103,225,433
Improvements other than buildings	2,188,865	-	-	2,188,865
Machinery and equipment	30,477,151	1,702,350	255,855	31,923,646
Infrastructure	226,497,144	4,887,925	1,203,045	230,182,024
Subtotals	<u>361,688,115</u>	<u>7,290,753</u>	<u>1,458,900</u>	<u>367,519,968</u>
Less accumulated depreciation for:				
Buildings	52,543,092	2,370,969	-	54,914,061
Improvements other than buildings	1,478,586	43,366	-	1,521,952
Machinery and equipment	20,680,765	2,764,274	255,855	23,189,184
Infrastructure	108,258,169	6,690,784	1,084,879	113,864,074
Subtotals	<u>182,960,612</u>	<u>11,869,393</u>	<u>1,340,734</u>	<u>193,489,271</u>
Total capital assets, being depreciated, net	<u>178,727,503</u>	<u>(4,578,640)</u>	<u>118,166</u>	<u>174,030,697</u>
Governmental activities capital assets, net	<u>\$ 188,794,986</u>	<u>\$ 32,192</u>	<u>\$ 980,367</u>	<u>\$ 187,846,811</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 28,045,170	\$ 989,238	\$ -	\$ 29,034,408
Construction in progress	13,227,410	8,274,938	7,968,031	13,534,317
Total capital assets, not being depreciated	<u>41,272,580</u>	<u>9,264,176</u>	<u>7,968,031</u>	<u>42,568,725</u>
Capital assets, being depreciated:				
Buildings	124,233,807	10,327,128	544,052	134,016,883
Improvements other than buildings	96,443,839	7,536,600	-	103,980,439
Machinery and equipment	74,716,231	6,170,031	773,103	80,113,159
Subtotals	<u>295,393,877</u>	<u>24,033,759</u>	<u>1,317,155</u>	<u>318,110,481</u>
Less accumulated depreciation for:				
Buildings	55,673,853	3,720,508	321,277	59,073,084
Improvements other than buildings	75,583,162	3,660,634	-	79,243,796
Machinery and equipment	44,435,761	4,232,480	710,835	47,957,406
Subtotals	<u>175,692,776</u>	<u>11,613,622</u>	<u>1,032,112</u>	<u>186,274,286</u>
Total capital assets, being depreciated, net	<u>119,701,101</u>	<u>12,420,137</u>	<u>285,043</u>	<u>131,836,195</u>
Business-type activities capital assets, net	<u>\$ 160,973,681</u>	<u>\$ 21,684,313</u>	<u>\$ 8,253,074</u>	<u>\$ 174,404,920</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the County as follows:

Governmental activities	
General government	\$ 1,386,221
Public safety	2,544,206
Public works	6,690,783
Health and human services	619,163
Culture, education and recreation	532,075
Conservation and development	89,036
Internal service fund activities allocated to various functions	7,909
Total depreciation expense - governmental activities	<u>\$ 11,869,393</u>
Business-type activities	
Airport	\$ 6,816,616
Brewster Village	1,037,893
Solid Waste	1,939,493
Single Stream Recycling	798,797
Highway	1,020,823
Total depreciation expense - business-type activities	<u>\$ 11,613,622</u>

7. Interfund Receivable, Payables, Advances and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2022 are detailed below:

All interfund receivables and payables are temporary in nature due to operating cash deficits and are due within one year.

	Interfund Receivables	Interfund Payables
Temporary Operating Cash Funding		
Deficits of Other Funds		
General Fund	\$ 718,739	\$ -
Special Revenue Funds		
Watershed Projects	-	537,594
State Grants	-	181,145
Totals	<u>\$ 718,739</u>	<u>\$ 718,739</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

	Interfund Receivables	Interfund Payables
Cash Advances to Finance Capital Purchase		
Enterprise Funds		
Solid Waste	\$ 100,892	\$ -
Single Stream Recycling	-	100,892
Subtotal	100,892	100,892
Less: short-term portion	(100,892)	(100,892)
Long-term portion	\$ -	\$ -

This advance is to be repaid in 2023.

Interfund transfers for the year ended December 31, 2022 were as follows:

Transfer In:					
Major General Fund	Enterprise Funds	Non-major Other Funds	Internal Service Funds	Total	
	Solid Waste				
Transfer Out:					
<u>Governmental Funds</u>					
Major Governmental Fund					
General Fund	\$ -	\$ -	\$ 8,088,801	\$ 500,000	\$ 8,588,801
Health and Human Services	1,500,000	-	-	-	1,500,000
Non-major Governmental Funds	558,669	-	1,854,626	-	2,413,295
Internal Service Funds	-	-	360,000	-	360,000
<u>Proprietary Funds</u>					
Enterprise Fund					
Single Stream Recycling	-	772,826	-	-	772,826
Subtotal	2,058,669	772,826	10,303,427	500,000	13,634,922
<u>Proprietary Funds</u>					
<u>Enterprise Fund</u>					
Solid Waste					(772,826)
Less: Eliminated in Government-					
Financial Statements					(12,862,096)
Total					\$ -

The interfund transfers were used to 1) transfer the excess of revenues over expenditures for various funds for the year back to or from the general fund, 2) transfer funds to capital project funds to use for the financing of various capital projects or out of closed capital projects, 3) transfer net single stream recycling operations to the solid waste fund, 4) transfer funds to increase the other insurance fund net position, and 5) transfer funds for the construction of the County's on-site health care clinic.

8. Short-term Debt

The County did not issue any short-term debt in 2022.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

9. Lease Receivables

Governmental Activities

In the governmental funds, The County, acting as lessor, leases building space, office space, land and tower sites under long-term, noncancelable lease agreements. The leases expire at various dates through 2031 and provide for renewal options ranging from two to five years.

During the year ended December 31 2022, the County recognized \$181,933 and \$22,336 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

Total future minimum lease payments to be received under lease agreements are as follows:

Governmental Activities			
Year	Principal	Interest	Total
2023	\$ 169,527	\$ 17,643	\$ 187,170
2024	173,472	14,876	188,348
2025	177,388	12,045	189,433
2026	178,744	9,155	187,899
2027	176,140	6,248	182,388
2028-2031	287,084	6,814	293,898
Totals	\$ 1,162,355	\$ 66,781	\$ 1,229,136

Business-Type Activities

Outagamie County Airport (ie Appleton International Airport) enterprise/business activity fund, acting as lessor, leases building, office, advertising, hangar, and land space under long-term, noncancelable lease agreements. The leases expire at various dates through 2072 and provide for renewal options ranging from 1 month to 5 years.

The Airport is party to certain regulated leases, as defined by GASB Statement No. 87. The leased assets include and are regulated under various federal and state regulations which qualify this as a regulated lease.

During the year ended December 31, 2022 the Airport recognized the following related to its regulated lessor agreements:

Fixed Payments	\$2,538,871
Variable Payments	<u>183,614</u>
Total	<u>\$2,722,485</u>

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

Total future minimum lease payments to be received under regulated lease agreements are as follows:

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Business-type Activities			
Year	Principal	Interest	Total
2023	\$ 2,963,701	\$ -	\$ 2,963,701
2024	3,008,830	-	3,008,830
2025	3,003,343	-	3,003,343
2026	2,973,590	-	2,973,590
2027	2,618,261	-	2,618,261
2028-2032	11,034,596	-	11,034,596
2033-2037	7,816,561	-	7,816,561
2038-2042	5,424,956	-	5,424,956
2043-2047	5,644,924	-	5,644,924
2048-2052	5,853,472	-	5,853,472
2053-2057	5,297,426	-	5,297,426
2058-2062	550,133	-	550,133
Totals	<u>\$ 56,189,793</u>	<u>\$ -</u>	<u>\$ 56,189,793</u>

During the year ended December 31, 2022 the Airport recognized the following related to its nonregulated lessor agreements:

Fixed Payments	\$1,422,058
Variable Payments	1,421,730
Interest Portion	<u>180,003</u>
Total	<u>\$3,023,791</u>

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Total future minimum lease payments to be received under the nonregulated lease agreements are as follows:

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Business-type Activities			
Year	Principal	Interest	Total
2023	\$ 1,172,517	\$ 177,618	\$ 1,350,135
2024	739,622	164,819	904,441
2025	356,475	156,948	513,423
2026	364,929	150,421	515,350
2027	381,835	143,677	525,512
2028-2032	1,355,474	624,544	1,980,018
2033-2037	206,889	553,795	760,684
2038-2042	246,393	514,292	760,685
2043-2047	293,440	467,245	760,685
2048-2052	349,470	411,214	760,684
2053-2057	416,198	344,486	760,684
2058-2062	495,668	265,016	760,684
2063-2067	590,313	170,371	760,684
2068-2072	664,884	57,766	722,650
Totals	\$ 7,634,107	\$ 4,202,212	\$ 11,836,319

10. Unavailable/Unearned/Deferred Revenue

Governmental activities report unavailable, unearned or deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental activities also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable, unearned and deferred revenue reported in the governmental activities were as follows:

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

	Unearned/ Deferred	Unavailable
Property taxes receivable for subsequent year	\$ 62,118,955	\$ -
Delinquent taxes receivable	-	510,342
Interest on delinquent taxes receivable	-	596,607
Grant drawdowns prior to meeting all eligibility requirements (other than time)	35,721,966	-
Revenues earned but not received until subsequent year		-
Miscellaneous payments received in advance of the service performed	393,531	-
Collectible portion of courts' receivable balances	-	171,205
Outstanding business loan fund loans	-	157,003
Long-term leases receivable	1,162,355	-
Total Unearned/Unavailable Revenue for Governmental Activities	<u>\$ 99,396,807</u>	<u>\$ 1,435,157</u>
Unearned revenue included in liabilities	\$ 35,721,966	
Deferred revenue included in deferred inflows	<u>63,674,841</u>	
Total Unearned/Deferred Revenue for Governmental Activities	<u>\$ 99,396,807</u>	

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

11. Long-term Obligations

The following is a summary of changes in long-term obligations for the year ended December 31, 2022:

	Outstanding 12/31/2021	Increases	Decreases	Outstanding 12/31/2022	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 21,905,000	\$ -	\$ 1,850,000	\$ 20,055,000	\$ 1,515,000
Notes	22,385,000	-	3,605,000	18,780,000	3,525,000
Subtotal General Obligation Debt	44,290,000	-	5,455,000	38,835,000	5,040,000
Deferred amounts					
Premiums	960,748	-	111,876	848,872	-
Total General Obligation Debt	45,250,748	-	5,566,876	39,683,872	5,040,000
Compensated absences	10,718,111	3,706,727	5,396,518	9,028,320	5,396,518
OPEB liability	3,517,816	219,186	-	3,737,002	167,362
Governmental Activities Long-term Obligations	<u>\$ 59,486,675</u>	<u>\$ 3,925,913</u>	<u>\$ 10,963,394</u>	<u>\$ 52,449,194</u>	<u>\$ 10,603,880</u>
Business-type activities:					
General Obligation Debt					
Bonds	\$ 17,730,000	\$ -	\$ 3,040,000	\$ 14,690,000	\$ 1,090,000
Notes/Land Contract	2,950,000	985,000	1,329,000	2,606,000	1,350,042
Subtotal General Obligation Debt	20,680,000	985,000	4,369,000	17,296,000	2,440,042
Deferred amounts					
Premiums	206,312	-	44,802	161,510	-
Total General Obligation Debt	20,886,312	985,000	4,413,802	17,457,510	2,440,042
Compensated absences	3,485,679	1,634,466	2,418,490	2,701,655	1,925,547
OPEB liability	1,178,456	78,078	-	1,256,534	59,620
Business-type Activities Long-term Obligations	<u>\$ 25,550,447</u>	<u>\$ 2,697,544</u>	<u>\$ 6,832,292</u>	<u>\$ 21,415,699</u>	<u>\$ 4,425,209</u>

Total interest on long-term debt of \$1,642,207 was paid during the year.

Estimated payments of other long-term liabilities (vested compensated absences, OPEB liability, claims and judgments, long-term care and post closure care costs payable) are not included in the debt service requirements to maturity schedules. The compensated absences, OPEB obligation and net pension liability of the governmental activities for current and prior years are typically liquidated by resources of all the different types of governmental funds but primarily with the general fund and the health and human services fund.

The above long-term obligations do not include the internal service fund's short-term claims payable due within one year of \$766,760, the claims payable from restricted assets of \$547,689, and the long-term claims payable of \$759,672 that are included in the Statement of Net Position's obligations for governmental activities.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Governmental activities long-term obligations at December 31, 2022 consist of the following:

Description	Issue Date	Original Issue Amount	Interest Rates	Final Maturity Date	Balance
General Obligation Debt:					
Series 2012A - Bonds	12-27-12	10,750,000	2.00 - 2.625%	2032	\$ 1,800,000
Series 2015 - Notes	10-27-15	3,765,000	1.00 - 2.00%	2025	1,150,000
Series 2016A - Bonds	12-28-16	3,165,000	3.00 - 3.625%	2036	2,395,000
Series 2016B - Notes	12-28-16	6,050,000	2.00 - 3.00%	2026	2,580,000
Series 2017A - Notes	11-07-17	8,050,000	2.00 - 3.00%	2027	3,285,000
Series 2017C - Bonds	11-07-17	15,000,000	2.20 - 3.20%	2037	13,445,000
Series 2018A - Notes	11-06-18	3,670,000	3.00%	2028	2,340,000
Series 2018B - Bonds	11-06-18	3,000,000	3.00 - 4.00%	2038	2,415,000
Series 2019A - Notes	11-25-19	6,620,000	2.00%	2029	4,745,000
Series 2020A - Notes	12-10-20	5,800,000	1.00%	2030	4,680,000
Total General Obligation Debt					<u>\$ 38,835,000</u>

Business-type activities debt payable at December 31, 2022 consist of the following:

Description	Issue Date	Original Issue Amount	Interest Rates	Final Maturity Date	Balance
General Obligation Debt:					
Airport:					
2013 Taxable GO Bonds	12-04-13	1,825,000	2.00 - 4.70%	2033	1,165,000
2017B Taxable GO Bonds	11-07-17	2,100,000	1.55 - 3.55%	2037	1,695,000
2018C Taxable GO Bonds	11-06-18	6,100,000	3.60 - 4.00%	2033	4,730,000
2019B Taxable GO Bonds	11-25-19	1,355,000	1.80 - 2.60%	2030	1,000,000
2021 Taxable GO Bonds	02-01-21	7,000,000	1.00 - 1.70%	2035	6,100,000
2022 Land Contract	03-22-22	985,000	0.00%	2024	656,000
Total Airport					<u>15,346,000</u>
Single Stream Recycling:					
2018A General Obligation Notes	11-06-18	575,000	3.00%	2023	120,000
Solid Waste:					
2017A General Obligation Notes	11-07-17	3,450,000	2.00 - 3.00%	2024	830,000
2018A General Obligation Notes	11-06-18	1,850,000	3.00%	2028	1,000,000
Total Solid Waste					<u>1,830,000</u>
Total General Obligation Debt					<u>\$ 17,296,000</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Future debt service requirements of the outstanding general obligation debt as of December 31, 2022 for governmental activities are as follows:

Governmental Activities		
Year	Principal	Interest
2023	5,040,000	975,989
2024	4,620,000	856,837
2025	4,170,000	750,788
2026	3,740,000	652,318
2027	3,430,000	561,925
2028-2032	10,675,000	1,866,409
2033-2037	6,970,000	706,038
2038	190,000	6,745
Totals	<u>\$ 38,835,000</u>	<u>\$ 6,377,049</u>

\$49,579 is available in the Debt Service Fund to service the general long-term obligation debt.

Future debt service requirements of the outstanding general obligation debt as of December 31, 2022 for business-type activities are as follows:

Business-type Activities		
Year	Principal	Interest
2023	2,438,000	435,672
2024	1,743,000	384,987
2025	1,310,000	349,768
2026	1,330,000	315,837
2027	1,365,000	281,088
2028-2032	6,345,000	883,143
2033-2037	2,765,000	142,522
Totals	<u>\$ 17,296,000</u>	<u>\$ 2,793,017</u>

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The County is in compliance with all significant restrictions. Additional information in regards to long-term obligations follows:

Legal Margin for New Debt

By State Statute 67.03, the County's outstanding general obligation debt is restricted to 5% of the equalized value of all property in the County. The County's total equalized value was \$21,365,649,100. The County's legal margin for creation of additional general obligation debt on December 31, 2022 was \$1,012,151,455 as follows:

General obligation debt limitations, per State Statutes	\$ 1,068,282,455
Outstanding general obligation debt	<u>(56,131,000)</u>
Legal Margin for New Debt	<u>\$ 1,012,151,455</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

12. Pension Plan

a. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

b. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Year	Core Fund Adjustment	Variable Fund Adjustment
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

c. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remained of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ended December 31, 2022, the WRS recognized \$4,792,741 in contributions from the County.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

d. Pension Assets/Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the County reported an asset of \$32,661,494 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the County's proportion was 0.40522021%, which was a decrease of 0.00271685% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized pension revenue of \$2,838,587.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 52,762,991	\$ 3,804,782
Net differences between projected and actual earnings on pension plan investments	-	73,066,478
Changes in assumptions	6,093,517	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	33,722	21,007
Employer contributions subsequent to the measurement date	4,792,741	-
Total	\$ 63,682,971	\$ 76,892,267

\$4,792,741 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ended December 31	Expense
2023	\$ (1,521,475)
2024	(8,857,776)
2025	(3,891,460)
2026	(3,731,326)
Total	\$ (18,002,037)

e. Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2020
Measurement date of net pension liability (asset):	December 31, 2021
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial cost method:	Entry Age Normal
Asset valuation method:	Fair Value
Long-term expected rate of return:	6.8%
Discount rate:	6.8%
Salary increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement adjustments*	1.7%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total pension asset changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Global equities	52%	6.8%	4.2%
Fixed income	25%	4.3%	1.8%
Inflation sensitive assets	19%	2.7%	0.2%
Real estate	7%	5.6%	3.0%
Private equity/debt	12%	9.7%	7.0%
Cash	-15%	0.9%	N/A
Total Core Fund	<u>100%</u>	<u>6.6%</u>	<u>4.0%</u>
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	6.3%	3.7%
International equities	30%	7.2%	4.6%
Total Variable Fund	<u>100%</u>	<u>6.8%</u>	<u>4.2%</u>

New England Pension Consultants Long Term U.S. CPI (Inflation) Forecast: 2.50%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.80% was used to measure the total pension liability, as opposed to a discount rate of 7.0% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
County's proportionate share of the net pension liability (asset)	\$ 23,175,646	\$ (32,661,494)	\$ (72,853,846)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

f. Payable to the WRS

At December 31, 2022, the County reported a payable of \$1,069,682 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2022.

13. Single-Employer Defined Postemployment Benefit Plan

Plan Description. The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the County. Eligible retired employees have access to group medical coverage through the County's group plan. The County makes no monthly health insurance contribution on behalf of the retirees. All employees of the County are eligible for the Plan if they meet the following age and service requirements below.

Benefits Provided. The County's group health insurance plan provides medical (including prescription drugs) coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. This results in another postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

Employees Covered by Benefit Terms. At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	49
Active employees	924
	<u>973</u>

Contributions. Certain retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of insurance premiums based on the employee group and their retirement date.

Total OPEB Liability. The County's total OPEB liability was measured as of December 31, 2021, and the total OPEB liability was determined by an actuarial valuation as of December 31, 2020.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Actuarial Assumptions. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.00%
Salary increases:	3.00%
Investment rate of return:	2.00%
Healthcare cost trend rates:	6.5% decreasing by 0.10% per year down to 5.0%, and level thereafter

Mortality rates are the same as those used in the December 2018 Wisconsin Retirement System's annual report.

The actuarial assumptions used in the December 31, 2020 valuation were based on the "Wisconsin Retirement System 2015 - 2017 Experience Study".

The long-term expected rate of return on OPEB plan investments was valued at 2.00%. The current yield for 20 year tax-exempt AA Municipal bond rate or higher as of the measurement date was used for all years of benefit payments.

Discount Rate. The discount rate used to measure the total OPEB liability was 2.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates.

Changes in the Total OPEB Liability.

	<u>Increase (Decrease)</u> Total OPEB Liability (a)
Balance at December 31, 2020	<u>\$ 4,696,272</u>
Changes for the year:	
Service cost	397,288
Interest	106,887
Changes of benefit terms	-
Benefit payments	(288,772)
Differences between expected and actual experience	-
Changes of assumptions or other input	<u>81,861</u>
Net changes	<u>297,264</u>
Balance at December 31, 2021	<u>\$ 4,993,536</u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.00%) or 1-percentage-point higher (3.00%) than the current rate:

	<u>1% Decrease to Discount Rate (1.00%)</u>	<u>Current Discount Rate (2.00%)</u>	<u>1% Increase to Discount Rate (3.00%)</u>
Total OPEB liability	\$ 5,368,166	\$ 4,993,536	\$ 4,638,390

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.5% decreasing to 4.0%) or 1-percentage-point higher (7.5 % decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (5.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
Total OPEB liability	\$ 4,399,803	\$ 4,993,536	\$ 5,702,162

OPEB Expense and Deferred Outflows of Resources Related to OPEB. For the year ended December 31, 2022, the County recognized OPEB expense of \$504,175. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,840,019
Changes in assumptions	573,766	377,080
Net difference between projected and actual earnings on OPEB plan investments	-	-
County contributions subsequent to the measurement date	217,202	-
Total	<u>\$ 790,968</u>	<u>\$ 2,217,099</u>

\$217,202 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2022, and reported in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefit expense as follows:

Year Ended December 31,	Expense
2023	\$ (256,750)
2024	(256,750)
2025	(256,750)
2026	(256,750)
2027	(256,750)
Thereafter	(359,583)
Total	<u>\$ (1,643,333)</u>

Payable to the OPEB Plan. At December 31, 2022, the County reported a payable of \$0 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2022.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

14. Deferred Compensation

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Contributions to this plan are entirely from employee voluntary contributions. The County makes no employer contributions to this plan.

15. Fund Equity

The County has a formal fund balance policy. That policy is to maintain a working capital fund of 10% to 16% of subsequent year budgeted General fund, Health and Human Services fund and Brewster Village fund expenditures. The minimum working capital balance at year end was \$15,140,709 or 10% and is included in unassigned general fund. Net position of the governmental activities reported on the government-wide statement of net position at December 31, 2022 includes the following:

Net Investment in Capital Assets

Governmental capital assets (net of accumulated depreciation)	\$ 174,030,699
Land	7,801,675
Construction in progress	6,014,439
Less: related long-term debt outstanding (and related premiums or discounts)	(39,683,872)
Plus: unexpended bond proceeds	25,859
Less: accounts payable related to capital assets	<u>(809,641)</u>
Total Net Investment in Capital Assets	147,379,159
Restricted	
State statute provisions	1,926,439
Pension	<u>23,715,852</u>
Total Restricted	25,642,291
Unrestricted	<u>58,207,919</u>
Total Governmental Activities Net Position	<u>\$ 231,229,369</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Fund Statements

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

Nonspendable	
Prepaid items	\$ 1,845,328
Delinquent property taxes	1,787,642
	<u>3,632,970</u>
Restricted	
Statutory provision for use of land recording fees for land records modernization	1,054,096
Opioid settlement	872,343
Debt service	49,579
	<u>1,976,018</u>
Committed	
Capital projects	18,176,481
Environmental stewardship	956,817
Business loans	156,915
Parks	111,464
Jail improvements	185,253
Jail assessment	7,614
UW Extension activities	16,474
General fund activities for:	
Encumbrances	112,395
Revolving funds	403,576
Sales tax	8,660,803
Patel funds	247,345
Vacation/sick payouts	504,906
Compensation plan	600,000
Capital projects	8,023,006
Sunset positions	230,718
Retention payments	1,000,000
Highway	500,000
Health and human services	96,964
County highways	2,593,636
	<u>42,584,367</u>
Assigned	
Health and human services	3,191,168
	<u>3,191,168</u>
Unassigned	
General fund	19,303,756
	<u>19,303,756</u>
Total Governmental Fund Balances	<u>\$ 70,688,279</u>

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

15. Closure and Post-Closure Care Costs

Federal and state laws and regulations require the Outagamie County landfill to place covers on landfill increments as they are filled (closure costs) and to perform certain maintenance and monitoring functions (post-closure care) of the landfill site for forty years after the landfill stops accepting waste. Most closure costs are paid when individual landfill increments reach capacity for accepting waste and post-closure care costs will normally only be paid after the entire landfill stops accepting waste. In accordance with GASB Statement No. 18, the Outagamie County landfill annually records an estimate of these closure and post-closure care costs as an operating expense during the life of the landfill based on landfill capacity used compared to total estimated capacity available. The resultant liabilities for these estimated operating expenses is reduced each year for actual payments made. An analysis of the estimated liabilities for closure and post-closure care costs on December 31, 2022 and the recording of these costs as operating expenses follows:

	Closure Costs	Landfill Postclosure Care	Total
<u>East Landfill</u>			
Total estimated costs	\$ 4,879,118	\$ 9,351,185	\$ 14,230,303
Percentage of landfill capacity used as of December 31, 2022	100.00%	100.00%	100.00%
Subtotal	4,879,118	9,351,185	14,230,303
Less: Paid in current year and prior years	(4,879,118)	(739,469)	(5,618,587)
Total estimated liability for costs as of December 31, 2022	\$ -	\$ 8,611,716	\$ 8,611,716

	Closure Costs	Landfill Postclosure Care	Total
<u>NorthEast Landfill</u>			
Total estimated costs	\$ 9,278,692	\$ 10,626,766	\$ 19,905,458
Percentage of landfill capacity used as of December 31, 2022	88.72%	88.72%	88.72%
Subtotal	8,232,056	9,428,565	17,660,621
Less: Paid in current year and prior years	(2,529,285)	-	(2,529,285)
Total estimated liability for costs as of December 31, 2022	\$ 5,702,771	\$ 9,428,565	\$ 15,131,336

The East landfill is closed and the remaining life of the NorthEast landfill is presently estimated to be four to five years. Presented below is a summary of estimated closure and post-closure care costs that will be charged to operations of future years based on landfill usage:

	Closure Costs	Landfill Postclosure Care	Total
<u>East Landfill</u>			
Total estimated costs	\$ 4,879,118	\$ 9,351,185	\$ 14,230,303
Less: Charged to current and prior years' operations	(4,879,118)	(9,351,185)	(14,230,303)
Future year's closure and postclosure care expenses	\$ -	\$ -	\$ -

	Closure Costs	Landfill Postclosure Care	Total
<u>NorthEast Landfill</u>			
Total estimated costs	\$ 9,278,692	\$ 10,626,766	\$ 19,905,458
Less: Charged to current and prior years' operations	(8,232,056)	(9,428,565)	(17,660,621)
Future year's closure and postclosure care expenses	\$ 1,046,636	\$ 1,198,201	\$ 2,244,837

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

The above costs of \$9,351,185 for the East landfill post-closure and costs of \$9,278,692 and \$10,626,766 for the NorthEast landfill for closure and post-closure care are estimates and subject to changes resulting from inflation/deflation, technology, or changes in applicable laws or regulations.

The closure and post-closure care financial requirements are being met through separate restricted cash and investment escrow accounts in the Solid Waste Enterprise Fund. The cash and investments held in escrow at December 31, 2022 were \$17,614,898. Of this amount, \$7,331,303 is held for post-closure care for the County's East landfill and \$10,283,595 is held for closure and post-closure care for the County's NorthEast landfill. An additional \$1,057,620 is held for the closed West landfill.

NOTE E - OTHER INFORMATION

1. Risk Management

The County is exposed to various risks of loss related to torts; theft; damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. A description of the County's risk management programs is presented below.

Property and Liability Insurance

During 1987, the County, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC) to provide liability insurance services to its members. The County is partially self-insured for liability insurance coverage. Claim expenses and premiums are recorded in a self-insurance internal service fund. The actuary for WMMIC determines charges to its members for the expected losses and loss adjustment expenses on which premiums are based. WMMIC provides general and police professional liability, errors and omissions, and vehicle liability coverage for the County. The County's self-insured retention limit is \$300,000 for each occurrence with a maximum limit of \$975,000 annually. A separate financial report is issued annually by WMMIC.

Financing for the self-insurance internal service fund is provided by payments from other County departments based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. The claims liability of \$586,915 reported in the fund at December 31, 2022, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is recorded as a governmental activity. The County does not allocate overhead costs or other non-incremental costs to the claims liability. Changes in the fund's claim liability amount for 2022 and 2021 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2021	\$ 839,817	\$ 134,218	\$ (294,529)	\$ 679,506
2022	679,506	114,636	(207,227)	586,915

Workers Compensation

The County has established a workers' compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's loss per incident. The claims liability of \$1,454,456 reported in the fund at December 31, 2022, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is recorded as a

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE E - OTHER INFORMATION (Continued)

governmental activity. The County does not allocate overhead costs or other non-incremental costs to the claims liability. Changes in the fund's claims liability amount for 2022 and 2021 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2021	\$ 1,060,079	\$ 485,093	\$ (304,278)	\$ 1,240,894
2022	1,240,894	517,498	(303,936)	1,454,456

Dental Insurance

County employees are eligible for dental benefits from a dental insurance internal service fund. Funding is provided by charges to County departments, employees and retirees. Fund expenses consist of payments to a third-party administrator for dental claims and administrative fees. The claims liability of \$32,750 reported in the fund at December 31, 2022, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is recorded as a governmental activity. The County does not allocate overhead costs or other non-incremental costs to the claims liability. Changes in the fund's claims liability amount for 2022 and 2021 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2021	\$ 33,000	\$ 879,876	\$ (880,126)	\$ 32,750
2022	32,750	911,144	(911,144)	32,750

Other Insurance Funds

The County is insured for various motorized vehicles physical damage. Financing for the fund is provided by payments from other County departments. Fund expenses and accrual of claim liabilities are recognized when it is probable that a liability has been incurred and the amount can be reasonably estimated. During 2022, a total of \$211,883 of expenses were incurred in this fund.

Additionally, at December 31, 2022, the County has \$1,358,554 in reserves available in an internal service fund for settlement of risks in excess of available resources in WMMIC and other self-insured activity funds and for settlement of risks not covered by insurance.

The County has no significant reduction in insurance coverage from the previous year in any of the programs. Also, there were no settlements in excess of insurance coverage in any of these areas during the past three financial years.

The County also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are recorded as expenditures and expenses in various other funds of the County.

2. Contingencies

a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2022

NOTE E - OTHER INFORMATION (Continued)

b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

c. The County has four active construction projects as of December 31, 2022:

<u>Project</u>	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Parks Pavillion	\$ 1,810,017	\$ 3,022,114
Health Clinic	\$ 213,550	\$ 93,786
Airport Parking Lot	\$ 452,646	\$ 15,208
Northwest Landfill	\$ 706,119	\$ 35,186

d. The County has the following encumbrances outstanding at December 31, 2022 relating to funds on hand:

General Fund	\$ 112,395
Brewster Village	\$ 3,109
Information Technology	\$ 115,241

REQUIRED SUPPLEMENTARY INFORMATION

OUTAGAMIE COUNTY, WISCONSIN
Required Supplementary Information

Schedule of Changes in OPEB Liability and Related Ratios
Last 10 Fiscal Years

	2021	2020	2019	2018	2017
Total OPEB liability					
Service cost	\$ 397,288	\$ 429,491	\$ 340,455	\$ 409,448	\$ 409,448
Interest	106,887	165,428	207,740	223,471	212,595
Changes of benefit terms	-	(7,929)	-	-	-
Differences between expected and actual experience	-	(1,084,109)	-	(1,661,376)	-
Changes of assumptions or other input	81,861	(484,816)	532,932	213,244	-
Benefit payments	(288,772)	(245,188)	(362,006)	(321,343)	(301,250)
Net change in total OPEB liability	297,264	(1,227,123)	719,121	(1,136,556)	320,793
Total OPEB liability - beginning	4,696,272	5,923,395	5,204,274	6,340,830	6,020,037
Total OPEB liability - ending	<u>\$ 4,993,536</u>	<u>\$ 4,696,272</u>	<u>\$ 5,923,395</u>	<u>\$ 5,204,274</u>	<u>\$ 6,340,830</u>
Covered-employee payroll	\$60,683,088	\$60,683,088	\$ 57,403,337	\$ 57,403,337	\$ 54,629,227
County's total OPEB liability as a percentage of covered-employee payroll	8.23%	7.74%	10.32%	9.07%	11.61%

See notes to required supplementary information.

OUTAGAMIE COUNTY, WISCONSIN
Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Measurement Periods*

Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.39967089%	\$ (9,817,010)	\$ 53,021,217	-18.52%	102.74%
12/31/15	0.40260586%	6,542,267	55,852,428	11.71%	98.20%
12/31/16	0.40385614%	3,328,739	56,269,705	5.92%	99.12%
12/31/17	0.40804065%	(12,115,211)	57,418,652	-21.10%	102.93%
12/31/18	0.40883313%	14,545,001	59,609,032	24.40%	96.45%
12/31/19	0.40823057%	(13,163,217)	60,964,144	-21.59%	102.96%
12/31/20	0.40793706%	(25,468,076)	63,293,438	-40.24%	105.26%
12/31/21	0.40522021%	(32,661,494)	64,497,666	-50.64%	106.02%

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 3,957,686	\$ 3,957,686	\$ -	55,852,428	7.09%
12/31/16	3,871,702	3,871,702	-	56,269,705	6.88%
12/31/17	4,149,260	4,149,260	-	57,418,652	7.23%
12/31/18	4,271,017	4,271,017	-	59,609,032	7.17%
12/31/19	4,259,819	4,259,819	-	60,964,144	6.99%
12/31/20	4,600,756	4,600,756	-	63,293,438	7.27%
12/31/21	4,700,888	4,700,888	-	64,497,666	7.29%
12/31/22	4,793,485	4,793,485	-	67,440,467	7.11%

See notes to required supplementary information.

OUTAGAMIE COUNTY, WISCONSIN
Notes To Required Supplementary Information
For The Year Ended December 31, 2022

NOTE A – OTHER POST EMPLOYMENT BENEFITS (OPEB)

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan

NOTE B – WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms for any participating employer in the WRS.

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

SCHEDULES OF REVENUES,
EXPENDITURES AND OTHER FINANCING
SOURCES (USES) – BUDGET AND ACTUAL
DETAIL BY COST CENTER AND OBJECT LINE
ITEM FOR THE GENERAL FUND AND
HEALTH AND HUMAN SERVICES
MAJOR FUNDS

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
General revenues				
General property	\$ 32,920,181	\$ 32,920,181	\$ 32,958,953	\$ 38,772
Sales	10,010,668	10,010,668	16,006,426	5,995,758
Payments in lieu of taxes	138,000	138,000	172,592	34,592
Forest crop taxes	15,000	15,000	32,884	17,884
Omitted taxes	1,000	1,000	124	(876)
Interest on delinquent taxes	680,000	680,000	596,895	(83,105)
Total Taxes	43,764,849	43,764,849	49,767,874	6,003,025
Intergovernmental				
General revenues				
State shared taxes	3,818,833	3,818,833	3,828,808	9,975
General government				
American rescue plan	220,000	6,486,490	635,237	(5,851,253)
Coroner	-	-	7,685	7,685
County courts	710,000	710,000	749,552	39,552
County board reimbursements	11,796	11,796	14,157	2,361
District attorney	255,000	255,000	247,608	(7,392)
Public safety				
American rescue plan	-	7,037,578	338,109	(6,699,469)
Sheriff	368,340	500,858	619,355	118,497
Emergency management	184,245	184,245	200,104	15,859
Health and human services				
American rescue plan	-	7,058,710	1,899,486	(5,159,224)
Veterans	14,300	14,300	14,300	-
Culture, education and recreation				
American rescue plan	-	100,000	69,032	(30,968)
Snowmobile trails and areas	89,790	89,790	90,195	405
UW Madison - Extension	3,000	4,250	428	(3,822)
Conservation and development				
American rescue plan	-	500,000	411,034	(88,966)
Land conservation	346,359	432,897	371,564	(61,333)
DLS Planning	25,000	25,000	-	(25,000)
Total Intergovernmental	6,046,663	27,229,747	9,496,654	(17,733,093)
Fees, Fines and Costs				
General government				
County clerk	79,945	79,945	98,812	18,867
Register in probate	190,000	203,650	278,036	74,386
Clerk of courts/circuit courts	818,500	818,500	965,322	146,822
Register of deeds	1,112,000	1,112,000	1,379,260	267,260
Family court commissioner	22,100	22,100	25,308	3,208
Family court services	110,703	110,703	110,936	233
District attorney	10,350	10,350	16,223	5,873
Tax foreclosure and land sales	2,000	2,000	182,767	180,767
Treasurer use value	100,000	100,000	218,229	118,229
Treasurer assessments and bills	17,300	18,500	45,832	27,332
Treasurer other	4,000	4,000	(1,757)	(5,757)
Coroner	198,200	198,200	195,265	(2,935)
Public safety				
Prisoner board/GPS/Day Report fees	123,790	123,790	94,449	(29,341)
Processor fees	65,000	65,000	69,380	4,380
Sheriff - lodging	634,573	634,573	594,774	(39,799)
Sheriff - other	509,949	499,349	427,081	(72,268)
Criminal justice services	102,566	102,566	82,785	(19,781)
Health and human services				
Dog licenses	25,765	25,765	25,765	-

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture, education and recreation				
Recreation fees	116,500	126,484	124,837	(1,647)
Conservation and development				
Land conservation	6,500	6,500	4,050	(2,450)
DLS Planning fees	24,500	24,500	24,440	(60)
Zoning fees	500,000	500,000	491,670	(8,330)
Total Fees, Fines and Costs	<u>4,774,241</u>	<u>4,788,475</u>	<u>5,453,464</u>	<u>664,989</u>
Charges for Services				
General government				
Corporation counsel fees	4,248	4,248	5,886	1,638
Special accounting	149,850	149,850	149,850	-
Public safety				
Sheriff	1,630,961	1,895,204	1,931,402	36,198
Culture, education and recreation				
Plamann Park	40,500	22,500	26,213	3,713
Conservation and development				
Land Conservation	10,000	10,000	9,756	(244)
Total Charges for Services	<u>1,835,559</u>	<u>2,081,802</u>	<u>2,123,107</u>	<u>41,305</u>
Investment Earnings - General Revenue	<u>600,000</u>	<u>600,000</u>	<u>(2,693,570)</u>	<u>(3,293,570)</u>
Miscellaneous				
General government				
Sale of county property	50,000	50,000	13,940	(36,060)
Property rental	336,172	359,802	331,396	(28,406)
Interdepartment charges	978,330	978,330	969,129	(9,201)
Register of deeds	140,000	140,000	153,229	13,229
Purchasing card rebate	90,000	120,000	127,905	7,905
Other	6,548	6,548	14,918	8,370
Public safety				
Telephone commissions	348,000	348,000	328,123	(19,877)
Sheriff donations	48,984	71,549	103,222	31,673
Sale of public safety property	75,000	75,000	67,939	(7,061)
Other	11,000	18,600	12,533	(6,067)
Culture, education and recreation				
UW Madison - Extension	9,300	9,300	5,499	(3,801)
Nature Center/Parks	8,000	8,000	9,857	1,857
Conservation and development				
Land Conservation	37,250	43,250	42,019	(1,231)
Other	500,260	500,260	125,076	(375,184)
Total Miscellaneous	<u>2,638,844</u>	<u>2,728,639</u>	<u>2,304,785</u>	<u>(423,854)</u>
Total Revenues	<u>\$ 59,660,156</u>	<u>\$ 81,193,512</u>	<u>\$ 66,452,314</u>	<u>\$ (14,741,198)</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
General Government				
Clerk of Courts				
Salaries	\$ 1,444,684	\$ 1,502,911	\$ 1,480,268	\$ 22,643
Fringe Benefits	644,653	656,456	637,783	18,673
Travel/Training	6,000	6,000	2,969	3,031
Supplies	13,000	15,000	13,782	1,218
Purchased Services	132,008	132,008	117,958	14,050
Expenditure Transfer	-	(49,410)	(51,296)	1,886
	<u>2,240,345</u>	<u>2,262,965</u>	<u>2,201,464</u>	<u>61,501</u>
Corporation Counsel				
Salaries	677,597	732,976	714,378	18,598
Fringe Benefits	235,079	241,436	236,427	5,009
Travel/Training	6,693	6,693	4,189	2,504
Supplies	6,568	6,568	4,977	1,591
Purchased Services	238,073	238,073	206,498	31,575
Expenditure Transfer	(181,044)	(194,828)	(209,531)	14,703
	<u>982,966</u>	<u>1,030,918</u>	<u>956,938</u>	<u>73,980</u>
County Board				
Salaries	463,689	466,887	448,088	18,799
Fringe Benefits	102,414	102,864	100,429	2,435
Travel/Training	25,000	25,000	18,892	6,108
Supplies	4,550	4,550	4,298	252
Purchased Services	61,221	61,221	52,726	8,495
Expenditure Transfer	-	(6,500)	(5,702)	(798)
	<u>656,874</u>	<u>654,022</u>	<u>618,731</u>	<u>35,291</u>
County Clerk				
Salaries	192,515	203,184	192,307	10,877
Fringe Benefits	61,806	63,327	60,945	2,382
Travel/Training	2,500	2,500	661	1,839
Supplies	2,550	6,216	3,083	3,133
Purchased Services	46,622	42,956	43,826	(870)
Expenditure Transfer	-	(3,902)	(4,193)	291
	<u>305,993</u>	<u>314,281</u>	<u>296,629</u>	<u>17,652</u>
Elections				
Travel/Training	1,500	1,500	643	857
Supplies	7,850	5,050	2,967	2,083
Purchased Services	168,963	183,963	98,978	84,985
	<u>178,313</u>	<u>190,513</u>	<u>102,588</u>	<u>87,925</u>
County Executive				
Salaries	226,206	216,197	180,824	35,373
Fringe Benefits	75,926	76,179	48,513	27,666
Travel/Training	1,000	1,000	943	57
Supplies	3,038	3,038	1,779	1,259
Purchased Services	29,888	33,888	28,765	5,123
Expenditure Transfer	-	(3,642)	(1,712)	(1,930)
Capital Outlay	-	11,800	11,752	48
	<u>336,058</u>	<u>338,460</u>	<u>270,864</u>	<u>67,596</u>
County Treasurer				
Salaries	218,165	220,467	213,650	6,817
Fringe Benefits	76,067	76,392	101,532	(25,140)
Travel/Training	6,500	6,500	1,737	4,763
Supplies	5,650	5,650	2,308	3,342
Purchased Services	118,650	137,447	122,704	14,743
Expenditure Transfer	-	(4,681)	(4,393)	(288)
	<u>425,032</u>	<u>441,775</u>	<u>437,538</u>	<u>4,237</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Reserve for Contingencies				
Purchased Services	400,000	304,000	-	304,000
General Funds Applied				
Shared Sales Tax with Municipalities	3,120,000	3,120,000	4,012,914	(892,914)
Investment Services				
Purchased Services	50,000	50,000	63,493	(13,493)
Tax Deed and Tax Revenue Expenditures				
Purchased Services	224,211	324,211	43,630	280,581
Property Listing				
Salaries	111,701	114,539	112,855	1,684
Fringe Benefits	45,388	45,794	45,149	645
Travel/Training	3,200	3,200	189	3,011
Supplies	4,000	4,000	773	3,227
Purchased Services	63,811	63,811	55,940	7,871
Expenditure Transfer	-	(3,642)	(3,424)	(218)
	228,100	227,702	211,482	16,220
County Property				
Supplies	17,460	17,460	13,675	3,785
Purchased Services	327,107	340,707	270,940	69,767
Allocated Expenditures	290,577	290,577	290,577	-
	635,144	648,744	575,192	73,552
Circuit Court Support				
Salaries	582,642	590,700	629,117	(38,417)
Fringe Benefits	221,555	222,691	230,859	(8,168)
Travel/Training	1,500	1,500	383	1,117
Supplies	13,000	13,000	11,453	1,547
Purchased Services	635,745	635,745	703,445	(67,700)
Expenditure Transfer	-	(16,382)	(58,929)	42,547
Capital Outlay	7,500	7,500	-	7,500
	1,461,942	1,454,754	1,516,328	(61,574)
Court Commissioner				
Salaries	342,567	358,148	355,103	3,045
Fringe Benefits	112,892	116,396	112,998	3,398
Travel/Training	4,000	4,000	600	3,400
Supplies	13,500	6,500	5,069	1,431
Purchased Services	30,327	22,327	21,014	1,313
Expenditure Transfer	(74,125)	(62,904)	(62,443)	(461)
	429,161	444,467	432,341	12,126
District Attorney				
Salaries	1,370,784	1,392,400	1,463,750	(71,350)
Fringe Benefits	577,341	580,388	531,385	49,003
Travel/Training	11,600	11,600	8,281	3,319
Supplies	48,663	50,121	33,225	16,896
Purchased Services	149,513	149,513	157,981	(8,468)
Expenditure Transfer	-	(43,945)	(209,034)	165,089
	2,157,901	2,140,077	1,985,588	154,489
Family Court Commissioner				
Salaries	292,954	319,535	315,065	4,470
Fringe Benefits	109,721	90,225	86,985	3,240
Travel/Training	4,500	4,500	4,301	199
Supplies	2,663	2,663	2,108	555
Purchased Services	36,297	33,297	33,964	(667)
Allocated Expenditures	74,125	55,625	55,594	31
Expenditure Transfer	-	(7,279)	(7,013)	(266)
	520,260	498,566	491,004	7,562

(Continued)

**OUTAGAMIE COUNTY, WISCONSIN
General Fund**

**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Family Court Services				
Salaries	457,819	463,703	449,391	14,312
Fringe Benefits	191,439	192,268	176,467	15,801
Travel/Training	9,740	9,740	4,937	4,803
Supplies	4,545	4,545	3,330	1,215
Purchased Services	46,283	46,283	32,055	14,228
Expenditure Transfer	-	(11,960)	(10,615)	(1,345)
	<u>709,826</u>	<u>704,579</u>	<u>655,565</u>	<u>49,014</u>
Financial Services				
Salaries	734,355	834,020	833,949	71
Fringe Benefits	293,805	283,099	275,140	7,959
Travel/Training	7,300	800	590	210
Supplies	8,750	8,750	6,509	2,241
Purchased Services	179,716	204,716	202,961	1,755
Allocated Expenditures	17,724	17,724	14,386	3,338
Expenditure Transfer	-	(23,092)	(26,782)	3,690
	<u>1,241,650</u>	<u>1,326,017</u>	<u>1,306,753</u>	<u>19,264</u>
Special Audit/Accounting				
Supplies	1,500	1,500	1,947	(447)
Purchased Services	57,177	58,977	52,742	6,235
	<u>58,677</u>	<u>60,477</u>	<u>54,689</u>	<u>5,788</u>
Property & Liability Insurance				
Travel/Training	250	250	-	250
Supplies	1,150	1,150	-	1,150
Purchased Services	490,135	490,135	486,427	3,708
Expenditure Transfer	(489,835)	(489,835)	(495,804)	5,969
	<u>1,700</u>	<u>1,700</u>	<u>(9,377)</u>	<u>11,077</u>
Courthouse Complex Maintenance				
Salaries	598,759	609,503	592,236	17,267
Fringe Benefits	289,338	290,852	267,725	23,127
Travel/Training	2,600	2,600	1,250	1,350
Supplies	95,910	95,910	91,617	4,293
Purchased Services	710,531	710,531	588,938	121,593
Allocated Expenditures	26,586	26,586	22,654	3,932
Expenditure Transfer	(16,310)	(38,153)	(34,385)	(3,768)
Capital Outlay	29,835	29,835	27,146	2,689
	<u>1,737,249</u>	<u>1,727,664</u>	<u>1,557,181</u>	<u>170,483</u>
Justice Center Maintenance				
Salaries	434,825	441,987	385,991	55,996
Fringe Benefits	177,617	178,627	175,760	2,867
Supplies	78,298	78,298	72,279	6,019
Purchased Services	807,455	811,405	746,701	64,704
Expenditure Transfer	(30,452)	(45,015)	(43,651)	(1,364)
Capital Outlay	45,500	94,500	93,630	870
	<u>1,513,243</u>	<u>1,559,802</u>	<u>1,430,710</u>	<u>129,092</u>
Human Resources				
Salaries	653,370	660,661	590,518	70,143
Fringe Benefits	200,110	201,138	175,546	25,592
Travel/Training	18,000	13,000	6,430	6,570
Supplies	10,993	15,993	15,661	332
Purchased Services	117,611	253,711	152,012	101,699
Expenditure Transfer	-	(14,823)	(11,844)	(2,979)
	<u>1,000,084</u>	<u>1,129,680</u>	<u>928,323</u>	<u>201,357</u>

(Continued)

**OUTAGAMIE COUNTY, WISCONSIN
General Fund**

**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Unemployment Compensation				
Fringe Benefits	30,000	30,000	(8,736)	38,736
Negotiation, Mediation & Arbitration				
Purchased Services	20,000	20,000	4,364	15,636
Register in Probate				
Salaries	239,944	294,725	294,503	222
Fringe Benefits	105,377	118,181	115,738	2,443
Travel/Training	800	950	825	125
Supplies	2,839	2,839	2,864	(25)
Purchased Services	187,183	187,183	188,944	(1,761)
Expenditure Transfer	-	(7,279)	(8,046)	767
	<u>536,143</u>	<u>596,599</u>	<u>594,828</u>	<u>1,771</u>
Register of Deeds				
Salaries	412,765	418,649	392,903	25,746
Fringe Benefits	177,034	177,863	172,873	4,990
Travel/Training	6,400	6,400	6,174	226
Supplies	10,000	12,400	12,516	(116)
Purchased Services	85,515	85,515	81,480	4,035
Expenditure Transfer	-	(11,960)	(11,095)	(865)
Capital Outlay	-	7,700	7,700	-
	<u>691,714</u>	<u>696,567</u>	<u>662,551</u>	<u>34,016</u>
Coroner				
Salaries	248,193	249,088	248,415	673
Fringe Benefits	50,813	50,938	52,984	(2,046)
Travel/Training	21,240	21,240	18,324	2,916
Supplies	8,763	8,763	7,484	1,279
Purchased Services	242,451	251,451	259,658	(8,207)
Expenditure Transfer	-	(1,819)	(5,969)	4,150
	<u>571,460</u>	<u>579,661</u>	<u>580,896</u>	<u>(1,235)</u>
American Rescue Plan				
Supplies	-	23,912	5,186	18,726
Purchased Services	-	5,021,737	331,228	4,690,509
Allocated Expenditures	-	1,537,560	412,077	1,125,483
Capital Outlay	-	25,000	-	25,000
	<u>-</u>	<u>6,608,209</u>	<u>748,491</u>	<u>5,859,718</u>
Total General Government	<u>22,464,046</u>	<u>29,486,410</u>	<u>22,722,962</u>	<u>6,763,448</u>
Public Safety				
Emergency Management				
Salaries	175,903	177,694	173,262	4,432
Fringe Benefits	52,000	52,253	52,675	(422)
Travel/Training	6,700	6,700	4,280	2,420
Supplies	59,714	59,714	46,013	13,701
Purchased Services	116,379	116,379	98,723	17,656
Expenditure Transfer	-	(3,642)	(3,567)	(75)
Capital Outlay	58,320	58,320	51,555	6,765
	<u>469,016</u>	<u>467,418</u>	<u>422,941</u>	<u>44,477</u>
EPCRA (Emergency Planning and Community Right-to-know Act)				
Salaries	72,689	74,096	74,922	(826)
Fringe Benefits	16,576	16,776	15,719	1,057
Supplies	10,000	10,000	-	10,000
Purchased Services	5,000	5,000	5,000	-
Expenditure Transfer	-	(2,862)	(2,882)	20
	<u>104,265</u>	<u>103,010</u>	<u>92,759</u>	<u>10,251</u>

(Continued)

**OUTAGAMIE COUNTY, WISCONSIN
General Fund**

**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Sheriff Administration				
Salaries	757,976	767,441	769,246	(1,805)
Fringe Benefits	407,605	408,940	400,693	8,247
Travel/Training	12,500	5,500	1,326	4,174
Supplies	19,488	17,188	17,077	111
Purchased Services	634,185	631,585	594,708	36,877
Expenditure Transfer	-	(19,244)	(18,150)	(1,094)
Capital Outlay	-	2,300	-	2,300
	<u>1,831,754</u>	<u>1,813,710</u>	<u>1,764,900</u>	<u>48,810</u>
Process Server				
Salaries	91,971	103,866	102,484	1,382
Fringe Benefits	16,878	32,503	32,130	373
Expenditure Transfer	-	(1,819)	(1,712)	(107)
	<u>108,849</u>	<u>134,550</u>	<u>132,902</u>	<u>1,648</u>
Patrol				
Salaries	6,703,391	6,830,336	6,642,493	187,843
Fringe Benefits	2,304,967	2,364,499	2,279,217	85,282
Travel/Training	31,000	39,928	36,023	3,905
Supplies	95,300	198,638	172,446	26,192
Purchased Services	720,626	810,763	842,424	(31,661)
Expenditure Transfer	(243,815)	(262,020)	(267,885)	5,865
Capital Outlay	-	63,345	60,438	2,907
	<u>9,611,469</u>	<u>10,045,489</u>	<u>9,765,156</u>	<u>280,333</u>
Traffic Safety Commission				
Salaries	300	300	150	150
Fringe Benefits	23	23	11	12
Travel/Training	125	125	-	125
Supplies	5,000	5,000	3,375	1,625
Purchased Services	25	25	-	25
	<u>5,473</u>	<u>5,473</u>	<u>3,536</u>	<u>1,937</u>
Drug Squad				
Salaries	84,205	84,205	80,211	3,994
Fringe Benefits	37,629	37,629	36,833	796
Purchased Services	26,660	26,660	26,660	-
	<u>148,494</u>	<u>148,494</u>	<u>143,704</u>	<u>4,790</u>
Law Enforcement Communications				
Salaries	2,214,700	2,234,141	2,098,380	135,761
Fringe Benefits	849,576	838,369	752,736	85,633
Travel/Training	20,200	10,200	8,344	1,856
Supplies	10,500	10,500	10,795	(295)
Purchased Services	911,130	932,730	896,416	36,314
Expenditure Transfer	-	(61,890)	(153,075)	91,185
	<u>4,006,106</u>	<u>3,964,050</u>	<u>3,613,596</u>	<u>350,454</u>
Jail				
Salaries	5,812,167	5,886,559	5,780,539	106,020
Fringe Benefits	2,210,200	2,217,427	2,040,855	176,572
Travel/Training	24,000	16,000	10,111	5,889
Supplies	188,000	193,259	185,938	7,321
Purchased Services	2,803,052	2,803,052	2,798,687	4,365
Expenditure Transfer	-	(149,259)	(155,224)	5,965
Capital Outlay	78,507	78,507	80,812	(2,305)
	<u>11,115,926</u>	<u>11,045,545</u>	<u>10,741,718</u>	<u>303,827</u>
Squad Cars				
Salaries	63,158	64,358	65,527	(1,169)
Fringe Benefits	30,001	30,251	30,200	51
Supplies	319,633	400,287	384,867	15,420
Purchased Services	25,500	38,981	35,054	3,927
Expenditure Transfer	-	-	(1,712)	1,712
Capital Outlay	534,600	543,600	506,258	37,342
	<u>972,892</u>	<u>1,077,477</u>	<u>1,020,194</u>	<u>57,283</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Criminal Justice Services				
Salaries	806,477	816,384	747,727	68,657
Fringe Benefits	327,930	329,680	298,986	30,694
Travel/Training	4,000	6,500	6,045	455
Supplies	6,200	6,200	5,369	831
Purchased Services	79,124	79,124	72,637	6,487
Expenditure Transfer	(5,225)	(30,450)	(27,903)	(2,547)
Capital Outlay	22,500	22,500	21,192	1,308
	<u>1,241,006</u>	<u>1,229,938</u>	<u>1,124,053</u>	<u>105,885</u>
American Rescue Plan				
Purchased Services	-	5,621,737	69,668	5,552,069
Allocated Expenditures	-	1,526,036	370,783	1,155,253
	<u>-</u>	<u>7,147,773</u>	<u>440,451</u>	<u>6,707,322</u>
Total Public Safety	<u>29,615,250</u>	<u>37,182,927</u>	<u>29,265,910</u>	<u>7,917,017</u>
Public Works				
American Rescue Plan				
Allocated Expenditures		61,219	57,289	3,930
Total Public Works	<u>-</u>	<u>61,219</u>	<u>57,289</u>	<u>3,930</u>
Health and Human Services				
Humane Association				
Purchased Services	40,765	40,765	40,765	-
State General Hospital				
Purchased Services	160	160	160	-
Care of Veterans' Graves				
Purchased Services	12,044	14,844	14,826	18
Veterans' Service				
Salaries	309,910	315,410	277,743	37,667
Fringe Benefits	121,961	122,736	100,576	22,160
Travel/Training	7,000	7,000	5,389	1,611
Supplies	5,388	5,388	5,420	(32)
Purchased Services	35,244	35,244	32,805	2,439
Expenditure Transfer	-	(11,181)	(10,100)	(1,081)
	<u>479,503</u>	<u>474,597</u>	<u>411,833</u>	<u>62,764</u>
Veterans' Relief Fund				
Salaries	75	75	75	-
Fringe Benefits	6	6	6	-
Travel/Training	10	10	-	10
Purchased Services	21,156	21,156	20,178	978
	<u>21,247</u>	<u>21,247</u>	<u>20,259</u>	<u>988</u>
American Rescue Plan				
Purchased Services	-	5,638,618	947,407	4,691,211
Allocated Expenditures	-	1,819,098	1,323,247	495,851
	<u>-</u>	<u>7,457,716</u>	<u>2,270,654</u>	<u>5,187,062</u>
Total Health and Human Services	<u>553,719</u>	<u>8,009,329</u>	<u>2,758,497</u>	<u>5,250,832</u>

(Continued)

**OUTAGAMIE COUNTY, WISCONSIN
General Fund**

**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture, Education and Recreation				
History Museum				
Purchased Services	60,000	60,000	60,000	-
Library-County Aids				
Purchased Services	1,905,587	1,905,587	1,905,587	-
UWO-Fox Cities				
Purchased Services	148,624	148,624	141,566	7,058
Capital Outlay	-	5,500	2,088	3,412
	<u>148,624</u>	<u>154,124</u>	<u>143,654</u>	<u>10,470</u>
UW Madison-Division Extension				
Salaries	203,235	207,200	210,606	(3,406)
Fringe Benefits	89,103	89,663	88,105	1,558
Travel/Training	27,500	27,500	14,544	12,956
Supplies	17,938	24,158	14,925	9,233
Purchased Services	322,281	322,601	300,020	22,581
Expenditure Transfer	-	(8,063)	(7,380)	(683)
	<u>660,057</u>	<u>663,059</u>	<u>620,820</u>	<u>42,239</u>
County Fair				
Purchased Services	25,000	25,000	25,000	-
Plamann Park				
Salaries	430,963	441,463	432,906	8,557
Fringe Benefits	153,622	156,780	152,217	4,563
Travel/Training	6,300	6,300	5,812	488
Supplies	56,185	58,185	58,476	(291)
Purchased Services	117,367	203,867	204,420	(553)
Expenditure Transfer	-	(16,564)	(10,562)	(6,002)
Capital Outlay	59,900	80,243	60,940	19,303
	<u>824,337</u>	<u>930,274</u>	<u>904,209</u>	<u>26,065</u>
Plamann Lake				
Salaries	69,521	60,521	60,507	14
Fringe Benefits	5,312	5,695	4,629	1,066
Supplies	13,500	14,500	14,465	35
Purchased Services	7,400	12,400	12,078	322
Expenditure Transfer	-	(5,383)	-	(5,383)
	<u>95,733</u>	<u>87,733</u>	<u>91,679</u>	<u>(3,946)</u>
Nature Center				
Salaries	217,938	227,326	216,853	10,473
Fringe Benefits	100,892	99,861	88,719	11,142
Travel/Training	2,000	2,000	214	1,786
Supplies	18,600	18,600	13,799	4,801
Purchased Services	30,250	34,250	33,026	1,224
Expenditure Transfer	-	(7,818)	(5,821)	(1,997)
Capital Outlay	55,000	60,000	19,878	40,122
	<u>424,680</u>	<u>434,219</u>	<u>366,668</u>	<u>67,551</u>
Snowmobile Trails				
Travel/Training	150	150	-	150
Supplies	1,000	1,000	-	1,000
Purchased Services	89,790	89,790	85,571	4,219
	<u>90,940</u>	<u>90,940</u>	<u>85,571</u>	<u>5,369</u>
American Rescue Plan				
Purchased Services	-	100,000	68,343	31,657
Allocated Expenditures	-	10,083	10,033	50
	<u>-</u>	<u>110,083</u>	<u>78,376</u>	<u>31,707</u>
Total Culture, Education and Recreation	<u>4,234,958</u>	<u>4,461,019</u>	<u>4,281,564</u>	<u>179,455</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
General Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Final Budget - Positive (Negative)
	Original	Final		
Conservation and Development				
East Central Planning Agency				
Purchased Services	152,365	152,365	152,365	-
Thousand Islands Environmental Center				
Purchased Services	10,000	10,000	10,000	-
Development and Land Services				
Salaries	437,007	450,484	450,377	107
Fringe Benefits	159,270	159,978	137,725	22,253
Travel/Training	6,000	6,000	3,660	2,340
Supplies	3,175	3,175	1,372	1,803
Purchased Services	769,005	863,132	324,268	538,864
Expenditure Transfer	-	(10,179)	(40,033)	29,854
Capital Outlay	8,200	8,200	7,685	515
	<u>1,382,657</u>	<u>1,480,790</u>	<u>885,054</u>	<u>595,736</u>
Land Conservation				
Salaries	511,351	535,396	568,901	(33,505)
Fringe Benefits	178,546	178,054	188,342	(10,288)
Travel/Training	13,150	8,650	8,361	289
Supplies	58,792	58,536	55,116	3,420
Purchased Services	211,630	270,168	214,298	55,870
Expenditure Transfer	-	(22,381)	(21,689)	(692)
Capital Outlay	54,000	167,000	138,897	28,103
	<u>1,027,469</u>	<u>1,195,423</u>	<u>1,152,226</u>	<u>43,197</u>
Zoning Administration				
Salaries	368,957	373,434	361,458	11,976
Fringe Benefits	155,962	156,594	132,737	23,857
Travel/Training	7,960	7,960	4,596	3,364
Supplies	9,000	10,385	6,749	3,636
Purchased Services	144,601	154,101	143,964	10,137
Expenditure Transfer	-	(9,103)	(10,541)	1,438
Capital Outlay	35,000	37,799	32,755	5,044
	<u>721,480</u>	<u>731,170</u>	<u>671,718</u>	<u>59,452</u>
American Rescue Plan				
Purchased Services	-	500,000	411,035	88,965
Allocated Expenditures	-	18,006	16,412	1,594
	<u>-</u>	<u>518,006</u>	<u>427,447</u>	<u>90,559</u>
Total Conservation and Development	<u>3,293,971</u>	<u>4,087,754</u>	<u>3,298,810</u>	<u>788,944</u>
Total Expenditures	<u>\$ 60,161,944</u>	<u>\$ 83,288,658</u>	<u>\$ 62,385,032</u>	<u>\$ 20,903,626</u>
OTHER FINANCING SOURCES (USES)				
Transfers In				
2017 GO Bonds/Notes Fund	\$ -	\$ -	\$ 225,817	\$ 225,817
2020 Capital Projects Fund	-	-	83,424	83,424
2021 Capital Projects Fund	-	-	57,298	57,298
2022 Capital Projects Fund	-	-	82,130	82,130
Health and Human Services	-	-	1,500,000	1,500,000
Jail Assessment Fund	110,000	110,000	110,000	-
Transfers Out				
2022 Capital Projects Fund	(6,204,301)	(8,088,801)	(8,088,801)	-
Other Insurance Risks	(500,000)	(500,000)	(500,000)	-
Health and Human Services	(273,578)	-	-	-
Brewster Village	(186,782)	-	-	-
Information Technology	(6,503)	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (7,061,164)</u>	<u>\$ (8,478,801)</u>	<u>\$ (6,530,132)</u>	<u>\$ 1,948,669</u>

OUTAGAMIE COUNTY, WISCONSIN
Health and Human Services Special Revenue Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual - Detail By Cost Center
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 23,658,982	\$ 23,658,982	\$ 23,658,982	\$ -
Intergovernmental	33,205,962	34,957,851	33,267,937	(1,689,914)
Fees, fines and costs	1,406,807	1,077,569	1,077,662	93
Charges for services	11,410,371	10,573,799	11,008,644	434,845
Miscellaneous	156,078	156,078	387,127	231,049
Total Revenues	69,838,200	70,424,279	69,400,352	(1,023,927)
EXPENDITURES				
Health and Human Services				
Community Health				
Salaries	403,994	699,500	623,160	76,340
Fringe Benefits	156,309	307,191	219,962	87,229
Travel/Training	24,180	48,150	17,373	30,777
Supplies	2,350	26,597	5,756	20,841
Purchased Services	427,038	1,060,705	342,250	718,455
Allocated Expenditures	4,676	240,886	241,713	(827)
Expenditure Transfer	-	(225,996)	(226,186)	190
Capital Outlay	-	27,315	7,397	19,918
	<u>1,018,547</u>	<u>2,184,348</u>	<u>1,231,425</u>	<u>952,923</u>
Public Health Nursing				
Salaries	653,198	659,593	591,174	68,419
Fringe Benefits	218,115	219,018	198,780	20,238
Travel/Training	17,898	14,896	8,441	6,455
Supplies	29,867	29,867	25,995	3,872
Purchased Services	39,646	39,646	30,549	9,097
Allocated Expenditures	-	2,181	4,084	(1,903)
Expenditure Transfer	-	(37,128)	(38,273)	1,145
	<u>958,724</u>	<u>928,073</u>	<u>820,750</u>	<u>107,323</u>
WIC				
Salaries	419,539	425,806	407,577	18,229
Fringe Benefits	151,510	152,393	148,213	4,180
Travel/Training	4,871	4,871	2,722	2,149
Supplies	8,781	8,781	4,117	4,664
Purchased Services	16,544	16,544	7,462	9,082
Expenditure Transfer	(4,676)	(23,428)	(24,502)	1,074
	<u>596,569</u>	<u>584,967</u>	<u>545,589</u>	<u>39,378</u>
WIC Consortium				
Purchased Services	486,976	563,320	526,633	36,687
	<u>486,976</u>	<u>563,320</u>	<u>526,633</u>	<u>36,687</u>
Alcohol & Other Drug Abuse				
Purchased Services	1,741,467	798,713	782,410	16,303
Nutrition Program				
Salaries	148,673	149,579	142,956	6,623
Fringe Benefits	40,128	40,200	25,012	15,188
Travel/Training	17,536	17,536	16,138	1,398
Supplies	317	937	850	87
Purchased Services	529,051	529,051	394,774	134,277
Allocated Expenditures	48,430	57,138	59,833	(2,695)
Expenditure Transfer	-	(11,891)	(7,056)	(4,835)
	<u>784,135</u>	<u>782,550</u>	<u>632,507</u>	<u>150,043</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Health and Human Services Special Revenue Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual - Detail By Cost Center
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
DD Service Unit				
Salaries	134,698	243,846	243,920	(74)
Fringe Benefits	13,712	68,038	68,189	(151)
Travel/Training	4,322	4,322	3,308	1,014
Purchased Services	101,409	101,409	88,916	12,493
Expenditure Transfer	-	(5,461)	(5,420)	(41)
Capital Outlay	814	814	-	814
	<u>254,955</u>	<u>412,968</u>	<u>398,913</u>	<u>14,055</u>
Environmental Health Sanitarian				
Salaries	360,156	391,825	285,322	106,503
Fringe Benefits	156,389	172,163	120,734	51,429
Travel/Training	17,673	20,675	18,459	2,216
Supplies	9,329	10,394	10,288	106
Purchased Services	41,010	43,820	24,719	19,101
Expenditure Transfer	-	(408,600)	(399,733)	(8,867)
Capital Outlay	-	500	498	2
	<u>584,557</u>	<u>230,777</u>	<u>60,287</u>	<u>170,490</u>
Mental Health - ALTS				
Purchased Services	<u>12,084,722</u>	<u>10,583,946</u>	<u>10,063,918</u>	<u>520,028</u>
Developmental Disabilities				
Purchased Services	937,206	937,206	918,816	18,390
Allocated Expenditures	6,085	3,459	4,260	(801)
	<u>943,291</u>	<u>940,665</u>	<u>923,076</u>	<u>17,589</u>
Juvenile Resources				
Salaries	815,544	829,102	686,638	142,464
Fringe Benefits	356,052	357,963	266,821	91,142
Travel/Training	5,094	5,094	2,010	3,084
Supplies	29,478	33,255	33,712	(457)
Purchased Services	57,530	57,530	53,009	4,521
Allocated Expenditures	-	36,847	28,795	8,052
Expenditure Transfer	(1,219)	(22,469)	(21,775)	(694)
Capital Outlay	-	2,661	7,469	(4,808)
	<u>1,262,479</u>	<u>1,299,983</u>	<u>1,056,679</u>	<u>243,304</u>
CYF - Provided				
Salaries	4,102,150	4,203,506	3,660,496	543,010
Fringe Benefits	1,548,101	1,584,875	1,273,258	311,617
Travel/Training	142,099	142,749	110,257	32,492
Supplies	3,370	6,295	1,572	4,723
Purchased Services	848,109	948,541	940,359	8,182
Allocated Expenditures	-	3,475	2,798	677
Expenditure Transfer	-	(272,616)	(298,995)	26,379
Capital Outlay	2,952	8,112	6,032	2,080
	<u>6,646,781</u>	<u>6,624,937</u>	<u>5,695,777</u>	<u>929,160</u>
Community Aids				
Purchased Services	5,370,320	6,360,420	6,258,921	101,499
Expenditure Transfer	(743,266)	(791,069)	(785,430)	(5,639)
	<u>4,627,054</u>	<u>5,569,351</u>	<u>5,473,491</u>	<u>95,860</u>
Youth Aids				
Purchased Services	<u>1,363,273</u>	<u>2,141,553</u>	<u>2,337,579</u>	<u>(196,026)</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Health and Human Services Special Revenue Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual - Detail By Cost Center
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Youth Services				
Salaries	1,703,546	1,726,313	1,597,924	128,389
Fringe Benefits	576,977	602,059	597,075	4,984
Travel/Training	48,684	48,684	45,712	2,972
Supplies	1,100	1,100	84	1,016
Purchased Services	4,442	10,313	7,713	2,600
Allocated Expenditures	1,219	-	440	(440)
Expenditure Transfer	-	(85,773)	(77,081)	(8,692)
	<u>2,335,968</u>	<u>2,302,696</u>	<u>2,171,867</u>	<u>130,829</u>
Aging Services				
Salaries	72,188	73,083	71,735	1,348
Fringe Benefits	19,215	19,340	19,024	316
Travel/Training	552	552	77	475
Purchased Services	915,046	915,046	660,875	254,171
Allocated Expenditures	11,112	4,258	4,296	(38)
Expenditure Transfer	(48,430)	(58,850)	(61,545)	2,695
Capital Outlay	214,000	214,000	-	214,000
	<u>1,183,683</u>	<u>1,167,429</u>	<u>694,462</u>	<u>472,967</u>
Supportive Home Care				
Salaries	422,802	429,069	420,466	8,603
Fringe Benefits	243,620	244,503	195,784	48,719
Travel/Training	19,429	19,429	16,764	2,665
Supplies	960	960	958	2
Purchased Services	106	106	-	106
Expenditure Transfer	-	(12,740)	(15,068)	2,328
	<u>686,917</u>	<u>681,327</u>	<u>618,904</u>	<u>62,423</u>
Economic Support Administration				
Salaries	2,386,634	2,383,456	2,155,562	227,894
Fringe Benefits	1,059,063	1,050,880	958,942	91,938
Travel/Training	10,563	10,563	3,786	6,777
Supplies	2,760	59,772	58,968	804
Purchased Services	525,251	525,251	517,394	7,857
Allocated Expenditures	105,350	126,818	123,617	3,201
Expenditure Transfer	(51,185)	(136,875)	(138,784)	1,909
Capital Outlay	4,052	4,052	-	4,052
	<u>4,042,488</u>	<u>4,023,917</u>	<u>3,679,485</u>	<u>344,432</u>
Children First				
Salaries	36,267	37,162	32,787	4,375
Fringe Benefits	12,921	13,046	4,762	8,284
Travel/Training	1,922	1,922	-	1,922
Supplies	-	15	14	1
Purchased Services	300	300	122	178
Expenditure Transfer	-	(1,819)	(1,712)	(107)
	<u>51,410</u>	<u>50,626</u>	<u>35,973</u>	<u>14,653</u>
Economic Support Grants				
Purchased Services	124,500	124,500	120,000	4,500
Childrens Long Term Support				
Salaries	445,792	478,439	483,616	(5,177)
Fringe Benefits	209,070	224,992	197,174	27,818
Travel/Training	14,192	15,292	11,832	3,460
Supplies	860	1,745	69	1,676
Purchased Services	9,480,911	9,485,179	8,980,098	505,081
Allocated Expenditures	759,317	791,069	801,482	(10,413)
Expenditure Transfer	-	(13,421)	(13,425)	4
Capital Outlay	2,952	6,112	497	5,615
	<u>10,913,094</u>	<u>10,989,407</u>	<u>10,461,343</u>	<u>528,064</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Health and Human Services Special Revenue Fund
Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses) -
Budget and Actual - Detail By Cost Center
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Mental Health Court				
Salaries	67,917	70,334	70,396	(62)
Fringe Benefits	30,695	30,935	30,911	24
Travel/Training	995	995	935	60
Supplies	618	618	48	570
Purchased Services	70,509	70,509	3,734	66,775
Allocated Expenditures	707	707	330	377
Expenditure Transfer	(52,462)	(32,310)	(21,596)	(10,714)
	<u>118,979</u>	<u>141,788</u>	<u>84,758</u>	<u>57,030</u>
MH Provided				
Salaries	5,460,619	5,484,212	5,332,352	151,860
Fringe Benefits	2,017,263	1,957,605	1,950,800	6,805
Travel/Training	185,973	187,506	167,367	20,139
Supplies	16,284	18,214	15,320	2,894
Purchased Services	893,128	894,658	831,160	63,498
Allocated Expenditures	17,207	18,065	18,526	(461)
Expenditure Transfer	(100,006)	(299,853)	(301,096)	1,243
Capital Outlay	2,952	9,618	7,884	1,734
	<u>8,493,420</u>	<u>8,270,025</u>	<u>8,022,313</u>	<u>247,712</u>
Child Support				
Salaries	1,204,191	1,265,694	1,257,423	8,271
Fringe Benefits	537,950	554,357	533,417	20,940
Travel/Training	15,358	15,358	9,661	5,697
Supplies	7,273	14,832	670	14,162
Purchased Services	502,869	528,032	515,532	12,500
Allocated Expenditures	232,228	265,373	251,728	13,645
Expenditure Transfer	(5,344)	(38,155)	(37,024)	(1,131)
	<u>2,494,525</u>	<u>2,605,491</u>	<u>2,531,407</u>	<u>74,084</u>
Management and Support				
Salaries	1,406,554	1,465,777	1,439,668	26,109
Fringe Benefits	675,284	720,520	717,699	2,821
Travel/Training	22,970	23,070	5,200	17,870
Supplies	67,578	56,476	64,678	(8,202)
Purchased Services	1,570,504	1,628,321	1,543,450	84,871
Expenditure Transfer	(20,366)	(51,739)	(56,356)	4,617
Capital Outlay	33,408	50,043	48,750	1,293
	<u>3,755,932</u>	<u>3,892,468</u>	<u>3,763,089</u>	<u>129,379</u>
Basic County Allocation				
Purchased Services	<u>1,401,268</u>	<u>1,401,268</u>	<u>1,401,268</u>	<u>-</u>
Aging & Disability Resource Center				
Salaries	721,938	734,984	717,283	17,701
Fringe Benefits	310,012	311,851	270,764	41,087
Travel/Training	12,100	12,100	5,338	6,762
Supplies	2,495	1,875	643	1,232
Purchased Services	6,530	6,530	4,128	2,402
Expenditure Transfer	(14,936)	(33,202)	(31,363)	(1,839)
	<u>1,038,139</u>	<u>1,034,138</u>	<u>966,793</u>	<u>67,345</u>
Drug & Alcohol Treatment Court				
Salaries	58,595	60,518	60,422	96
Fringe Benefits	29,340	29,580	29,510	70
Travel/Training	947	947	531	416
Supplies	3,176	3,176	91	3,085
Purchased Services	127,495	127,495	56,214	71,281
Expenditure Transfer	(101,628)	(51,598)	(56,607)	5,009
	<u>117,925</u>	<u>170,118</u>	<u>90,161</u>	<u>79,957</u>
Total Expenditures	\$ 70,111,778	\$ 70,501,349	\$ 65,190,857	\$ 5,310,492
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 273,578	\$ -	\$ -	\$ -
Transfers out	-	-	(1,500,000)	(1,500,000)
Total Other Financing Sources (Uses)	\$ 273,578	\$ -	\$ (1,500,000)	\$ (1,500,000)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

- Environmental Stewardship - To account for the cost of construction of recreational trails and corridors within the County or for Parks related purchases.
- Watershed Projects – To account for the operations of the TMDL Watershed Project that are financed through a grant from the State.
- State Grants - To account for the operations of the Wildlife Abatement, Septic System Replacement, Land Conservation programs and Community Development Block Grant and other programs that are financed through grants from the State.
- Jail - To account for funds collected from jail canteen sales and a portion of the huber law charges for repair and improvement of the County jail.
- Land Records Modernization - To account for the operations of the Land Records Modernization programs of the County which are financed through grants and fees.
- Other Restricted Donations/Contributions – To account for donations and contributions that have been restricted for specific purposes.
- Business Loan Fund – To account for excess funds received from a TIF District closeout. The funds were used to create a loan fund available to businesses that are located in or expanding into any community of the County. Repayments of approved loans will go back into this fund to allow for future loans to local businesses.
- Opioid Settlement – To account for the receipt and disbursement of settlement proceeds from the opiate litigation under Wis. Stat. 165.12(4)(b).
- Parks - To account for contributions and funds collected that are restricted for procuring parks equipment and making improvements to various components of the parks system including mosquito hill, the county dog park and Plamann Park.
- Jail Assessment - To account for funds collected from traffic violations for repair or improvement of the County jail.
- UW Extension Funds – To account for various UW Extension program funds, which are financed through grants, fees and contributions.

NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

DEBT SERVICE FUND

Debt Service funds account for the accumulation of resources for the payment of general long-term debt principal, interest and rebated costs other than those accounted for in proprietary funds.

- Debt Service - To account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds).

- 2016 Capital Projects Fund – To account for the financing of various capital purchases and improvements including various IT or County-wide software projects, downtown carpeting, security and space needs construction, small projects and parking, emergency management sirens, Sheriff's 4th floor remodel, Sheriff security camera replacements, Fair parking lot improvements, greenways trails and parks equipment.
- 2016 General Obligation Bonds/Notes Fund – To account for the financing of various capital purchases and improvements including various IT projects, Clerk of Courts counter remodel, Justice Center Chillers and cooling towers, security and space needs engineering, Mosquito Hill roof replacement, UWO-Fox Cities HVAC and Boiler system projects, Highway projects and debt issuance costs.
- 2017 Capital Projects Fund – To account for the financing of various capital purchases and improvements including various IT or County-wide software projects, parking lot upgrades, various general county facilities upgrades and construction projects, emergency management projects, Sheriff's 4th floor remodel, Sheriff security and correctional officers camera replacements, Fair parking lot improvements, greenways trails and parks equipment, various UWO-Fox Cities facilities projects and various highway construction projects.
- 2017 General Obligation Bonds/Notes Fund – To account for the financing of various highway construction projects, security and space needs construction, Sheriff RMS/CAD/JMS software and election equipment.
- 2018 Capital Projects Fund – To account for the financing of various capital purchases and improvements including the security and space needs facilities projects and various highway construction projects.

NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

CAPITAL PROJECTS FUNDS CONTINUED

- 2019 Capital Projects Fund – To account for the financing of various capital purchases and improvements including software upgrades, various maintenance and repairs for county properties, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2020 Capital Projects Fund – To account for the financing of various capital purchases and improvements including software upgrades, replacement phone system, various maintenance and repairs for county properties, highway construction projects, Parks pavilion/parking lot design (phase 1), streambank restoration, CE trail pavement, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2021 Capital Projects Fund – To account for the financing of various capital purchases and improvements including software upgrades, various maintenance and repairs for county properties, various department master plans, vehicle maintenance station, highway construction projects, Parks pavilion and parking lot, land mitigation bank, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2022 Capital Projects Fund – To account for the financing of various capital purchases and improvements including software upgrades, various maintenance and repairs for county properties, various department master plans, communication center renovation, jail remodel project, evidence/crime scene van and command trailer, broadband initiative, highway construction projects, Parks paving projects and park upgrades, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2023 Capital Projects Fund – To account for the financing of various capital purchases and improvements including software upgrades, County Fair parking/building improvements, History Museum projects, various maintenance and repairs for county properties, design/construction of a heated storage facility at the Sheriff's Office campus, various highway construction projects, Parks paving projects and park upgrades, and various UWO-Fox Cities projects.

OUTAGAMIE COUNTY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Special Revenue Funds												Special Revenue Total
	Environmental Stewardship	Watershed Projects	State Grants	Jail	Land Records Modernization	Other Restricted Donations/ Contributions	Business Loan	Opioid Settlement	Parks	Jail Assessment	Remediation and Development	UW Extension Funds	
ASSETS													
Cash and cash equivalents	\$ 423,796	\$ -	\$ -	\$ 31,844	\$ 194,989	\$ 9	\$ 26,850	\$ 872,343	\$ 19,928	\$ 376	\$ 9,405	\$ 2,819	\$ 1,582,359
Investments	594,241	-	-	154,260	944,566	41	130,065	-	96,536	1,820	45,563	13,655	1,980,747
Receivables (net of allowances)													
Property taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts	-	269,032	32,320	-	-	-	-	-	-	32,629	-	-	333,981
Due from other governments	3,298	384,524	380,703	-	-	-	-	-	-	-	-	-	768,525
Interest	933	-	-	-	-	-	-	-	-	-	-	-	933
Loans	-	-	-	-	-	157,003	-	-	-	-	-	-	157,003
Total assets	\$ 1,022,268	\$ 653,556	\$ 413,023	\$ 186,104	\$ 1,139,555	\$ 50	\$ 313,918	\$ 872,343	\$ 116,464	\$ 34,825	\$ 54,968	\$ 16,474	\$ 4,823,548
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES													
Liabilities													
Accounts payable	\$ 65,451	\$ 104,653	\$ 191,415	\$ 851	\$ 459	\$ 50	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 367,879
Accrued compensation	-	11,309	-	-	-	-	-	-	-	-	-	-	11,309
Other liabilities	-	-	-	-	-	-	-	-	-	-	54,968	-	54,968
Due to other funds	-	537,594	181,145	-	-	-	-	-	-	-	-	-	718,739
Unearned revenues	-	-	40,463	-	85,000	-	-	-	-	-	-	-	125,463
Total liabilities	65,451	653,556	413,023	851	85,459	50	-	-	5,000	-	54,968	-	1,278,358
Deferred Inflows of Resources													
Deferred revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	157,003	-	-	27,211	-	-	184,214
Total deferred inflows of resources	-	-	-	-	-	-	157,003	-	-	27,211	-	-	184,214
Fund Balances													
Restricted	-	-	-	-	1,054,096	-	-	872,343	-	-	-	-	1,926,439
Committed	956,817	-	-	185,253	-	-	156,915	-	111,464	7,614	-	16,474	1,434,537
Total fund balances	956,817	-	-	185,253	1,054,096	-	156,915	872,343	111,464	7,614	-	16,474	3,360,976
Total liabilities, deferred inflows of resources and fund balances	\$ 1,022,268	\$ 653,556	\$ 413,023	\$ 186,104	\$ 1,139,555	\$ 50	\$ 313,918	\$ 872,343	\$ 116,464	\$ 34,825	\$ 54,968	\$ 16,474	\$ 4,823,548

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

Debt Service	Capital Project Funds										Total Nonmajor Governmental Funds	
	2016 Capital Projects	2016 General Obligation Bonds/Notes	2017 Capital Projects	2018 Capital Projects	2019 Capital Projects	2020 Capital Projects	2021 Capital Projects	2022 Capital Projects	2023 Capital Projects	Nonmajor Capital Projects Total		
ASSETS												
Cash and cash equivalents	\$ 33,733	\$ 330,695	\$ 4,424	\$ 1,755	\$ 18,704	\$ 2,602	\$ 390,016	\$ 1,162,673	\$ 1,452,037	\$ 620	\$ 3,363,526	\$ 4,979,618
Investments	15,846	1,601,959	21,435	8,502	90,604	12,607	1,889,296	5,632,237	7,033,980	3,003	16,293,623	18,290,216
Receivables (net of allowances)												
Property taxes	-	-	-	-	-	-	-	-	-	1,445,418	1,445,418	1,445,418
Accounts	-	-	-	-	-	-	-	-	-	-	-	333,981
Due from other governments	-	-	-	-	-	-	-	-	-	-	-	768,525
Interest	-	-	-	-	-	-	-	-	-	-	-	933
Loans	-	-	-	-	-	-	-	-	-	-	-	157,003
Total assets	\$ 49,579	\$ 1,932,654	\$ 25,859	\$ 10,257	\$ 109,308	\$ 15,209	\$ 2,279,312	\$ 6,794,910	\$ 8,486,017	\$ 1,449,041	\$ 21,102,567	\$ 25,975,694
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,230	\$ 839,925	\$ 352,513	\$ -	\$ 1,480,668	\$ 1,848,547
Accrued compensation	-	-	-	-	-	-	-	-	-	-	-	11,309
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	54,968
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	718,739
Unearned revenues	-	-	-	-	-	-	-	-	-	-	-	125,463
Total liabilities	-	-	-	-	-	-	288,230	839,925	352,513	-	1,480,668	2,759,026
Deferred Inflows of Resources												
Deferred revenues	-	-	-	-	-	-	-	-	-	1,445,418	1,445,418	1,445,418
Unavailable revenues	-	-	-	-	-	-	-	-	-	-	-	184,214
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	1,445,418	1,445,418	1,629,632
Fund Balances												
Restricted	49,579	-	-	-	-	-	-	-	-	-	-	1,976,018
Committed	-	1,932,654	25,859	10,257	109,308	15,209	1,991,082	5,954,985	8,133,504	3,623	18,176,481	19,611,018
Total fund balances	49,579	1,932,654	25,859	10,257	109,308	15,209	1,991,082	5,954,985	8,133,504	3,623	18,176,481	21,587,036
Total liabilities, deferred inflows of resources and fund balances	\$ 49,579	\$ 1,932,654	\$ 25,859	\$ 10,257	\$ 109,308	\$ 15,209	\$ 2,279,312	\$ 6,794,910	\$ 8,486,017	\$ 1,449,041	\$ 21,102,567	\$ 25,975,694

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue Funds											
	Environmental Stewardship	Watershed Projects	State Grants	Jail	Land Records Modernization	Other Restricted Donations/ Contributions	Business Loan	Opioid Settlement	Parks	Jail Assessment	UW Extension Funds	Special Revenue Total
REVENUES												
Taxes - property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - sales tax	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	2,630	1,261,117	700,812	-	27,401	-	-	-	-	-	-	1,991,960
Fees, fines and costs	-	-	-	23,882	220,144	-	-	-	-	125,392	-	369,418
Investment earnings	13,925	-	-	2,241	-	-	-	4,833	-	-	-	20,999
Miscellaneous	18,179	-	-	174,382	-	50	27,595	867,510	16,661	-	22,190	1,126,567
Total revenues	<u>34,734</u>	<u>1,261,117</u>	<u>700,812</u>	<u>200,505</u>	<u>247,545</u>	<u>50</u>	<u>27,595</u>	<u>872,343</u>	<u>16,661</u>	<u>125,392</u>	<u>22,190</u>	<u>3,508,944</u>
EXPENDITURES												
Current:												
General government	-	-	-	-	196,918	-	-	-	-	-	-	196,918
Public safety	-	-	160,011	132,907	-	20,679	-	-	-	-	-	313,597
Culture, education and recreation	-	-	-	-	-	-	-	-	8,849	-	26,020	34,869
Conservation and development	31,475	1,261,117	495,066	-	-	-	-	-	-	-	-	1,787,658
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	3,443	-	-	-	-	-	-	-	-	3,443
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Culture, education and recreation	162,679	-	-	-	-	-	-	-	7,950	-	-	170,629
Conservation and development	-	-	42,292	-	-	-	-	-	-	-	-	42,292
Total expenditures	<u>194,154</u>	<u>1,261,117</u>	<u>700,812</u>	<u>132,907</u>	<u>196,918</u>	<u>20,679</u>	<u>-</u>	<u>-</u>	<u>16,799</u>	<u>-</u>	<u>26,020</u>	<u>2,549,406</u>
Excess (deficiency) of revenues over expenditures	(159,420)	-	-	67,598	50,627	(20,629)	27,595	872,343	(138)	125,392	(3,830)	959,538
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(110,000)	-	(110,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,000)</u>	<u>-</u>	<u>(110,000)</u>
Net change in fund balances	(159,420)	-	-	67,598	50,627	(20,629)	27,595	872,343	(138)	15,392	(3,830)	849,538
Fund balances (deficit) - January 1	1,116,237	-	-	117,655	1,003,469	20,629	129,320	-	111,602	(7,778)	20,304	2,511,438
Fund balances - December 31	<u>\$ 956,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,253</u>	<u>\$ 1,054,096</u>	<u>\$ -</u>	<u>\$ 156,915</u>	<u>\$ 872,343</u>	<u>\$ 111,464</u>	<u>\$ 7,614</u>	<u>\$ 16,474</u>	<u>\$ 3,360,976</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Debt Service											Total Nonmajor Governmental Funds	
	Debt Service	2016 Capital Projects	2016 General Obligation Bonds/Notes	2017 Capital Projects	2017 General Obligation Bonds/Notes	2018 Capital Projects	2019 Capital Projects	2020 Capital Projects	2021 Capital Projects	2022 Capital Projects	2023 Capital Projects		Nonmajor Capital Projects Total
REVENUES													
Taxes - property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,436,336	\$ -	\$ 1,436,336	\$ 1,436,336
Taxes - sales tax	6,470,401	-	-	-	-	-	-	-	-	4,318,931	-	4,318,931	10,789,332
Intergovernmental	-	-	-	-	-	-	-	-	2,326,009	186,076	-	2,512,085	4,504,045
Fees, fines and costs	-	-	-	-	-	-	-	-	-	-	-	-	369,418
Investment earnings	1,005	-	-	-	3,622	-	-	-	5	-	-	3,627	25,631
Miscellaneous	80	20,000	-	-	-	-	-	-	-	146,978	-	166,978	1,293,625
Total revenues	<u>6,471,486</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>3,622</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>2,326,009</u>	<u>6,088,321</u>	<u>-</u>	<u>8,437,957</u>	<u>18,418,387</u>
EXPENDITURES													
Current:													
General government	-	-	-	-	-	-	-	-	-	-	-	-	196,918
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	313,597
Culture, education and recreation	-	-	-	-	-	-	-	-	-	55,000	-	55,000	89,869
Conservation and development	-	-	-	-	-	-	-	-	36,371	76,931	-	113,302	1,900,960
Debt service:													
Principal retirement	5,455,000	-	-	-	-	-	-	-	-	-	-	-	5,455,000
Interest and fiscal charges	1,099,237	-	-	-	-	-	-	-	-	-	-	-	1,099,237
Capital outlay:													
General government	-	141,162	4,680	-	-	-	-	527,276	358,811	848,712	-	1,880,641	1,880,641
Public safety	-	-	-	-	-	-	-	-	18,703	224,797	-	243,500	246,943
Public works	-	-	-	-	-	-	-	475,533	250,802	3,476,553	-	4,202,888	4,202,888
Culture, education and recreation	-	-	-	-	-	-	9,751	241,107	4,414,018	354,656	-	5,019,532	5,190,161
Conservation and development	-	-	-	-	-	-	-	-	-	-	-	-	42,292
Total expenditures	<u>6,554,237</u>	<u>141,162</u>	<u>4,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,751</u>	<u>1,243,916</u>	<u>5,078,705</u>	<u>5,036,649</u>	<u>-</u>	<u>11,514,863</u>	<u>20,618,506</u>
Excess (deficiency) of revenues over expenditures	<u>(82,751)</u>	<u>(121,162)</u>	<u>(4,680)</u>	<u>-</u>	<u>3,622</u>	<u>-</u>	<u>(9,751)</u>	<u>(1,243,911)</u>	<u>(2,752,696)</u>	<u>1,051,672</u>	<u>-</u>	<u>(3,076,906)</u>	<u>(2,200,119)</u>
OTHER FINANCING SOURCES (USES)													
Transfers in	-	-	-	-	-	-	-	-	1,749,381	8,550,423	3,623	10,303,427	10,303,427
Transfers out	-	-	-	-	(229,440)	-	-	(401,348)	(158,920)	(1,513,587)	-	(2,303,295)	(2,413,295)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(229,440)</u>	<u>-</u>	<u>-</u>	<u>(401,348)</u>	<u>1,590,461</u>	<u>7,036,836</u>	<u>3,623</u>	<u>8,000,132</u>	<u>7,890,132</u>
Net change in fund balances	(82,751)	(121,162)	(4,680)	-	(225,818)	-	(9,751)	(1,645,259)	(1,162,235)	8,088,508	3,623	4,923,226	5,690,013
Fund balances (deficit) - January 1	132,330	2,053,816	30,539	10,257	225,818	109,308	24,960	3,636,341	7,117,220	44,996	-	13,253,255	15,897,023
Fund balances - December 31	<u>\$ 49,579</u>	<u>\$ 1,932,654</u>	<u>\$ 25,859</u>	<u>\$ 10,257</u>	<u>\$ -</u>	<u>\$ 109,308</u>	<u>\$ 15,209</u>	<u>\$ 1,991,082</u>	<u>\$ 5,954,985</u>	<u>\$ 8,133,504</u>	<u>\$ 3,623</u>	<u>\$ 18,176,481</u>	<u>\$ 21,587,036</u>

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Environmental Stewardship Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 4,000	\$ 7,332	\$ 2,630	\$ (4,702)
Investment earnings	5,000	5,000	13,925	8,925
Miscellaneous	-	-	18,179	18,179
Total revenues	<u>9,000</u>	<u>12,332</u>	<u>34,734</u>	<u>22,402</u>
EXPENDITURES				
Current				
Conservation and development				
Purchased services	12,000	79,149	31,475	47,674
Capital Outlay				
Culture, education and recreation				
Capital outlay	<u>808,000</u>	<u>991,064</u>	<u>162,679</u>	<u>828,385</u>
Total expenditures	<u>820,000</u>	<u>1,070,213</u>	<u>194,154</u>	<u>876,059</u>
Net change in fund balance	(811,000)	(1,057,881)	(159,420)	898,461
Fund balance - January 1	<u>1,116,237</u>	<u>1,116,237</u>	<u>1,116,237</u>	<u>-</u>
Fund balance - December 31	<u>\$ 305,237</u>	<u>\$ 58,356</u>	<u>\$ 956,817</u>	<u>\$ 898,461</u>

OUTAGAMIE COUNTY, WISCONSIN
Watershed Projects Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,577,593	\$ 2,128,110	\$ 1,261,117	\$ (866,993)
Total revenues	<u>1,577,593</u>	<u>2,128,110</u>	<u>1,261,117</u>	<u>(866,993)</u>
EXPENDITURES				
Current				
Conservation and development				
Salaries	244,908	292,979	251,748	41,231
Fringe benefits	81,813	120,064	105,845	14,219
Travel/training	4,300	7,763	3,013	4,750
Supplies	6,750	11,500	5,462	6,038
Purchased services	1,239,822	1,695,804	895,049	800,755
Total expenditures	<u>1,577,593</u>	<u>2,128,110</u>	<u>1,261,117</u>	<u>866,993</u>
Net change in fund balance	-	-	-	-
Fund balance - January 1	-	-	-	-
Fund balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OUTAGAMIE COUNTY, WISCONSIN
State Grants Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,233,933	\$ 1,258,770	\$ 700,812	\$ (557,958)
Miscellaneous	9,657	79,657	-	(79,657)
Total revenues	<u>1,243,590</u>	<u>1,338,427</u>	<u>700,812</u>	<u>(637,615)</u>
EXPENDITURES				
Current				
Public safety				
Emergency management grant				
Purchased services	-	25,126	9,104	16,022
Treatment alternatives and diversion grant				
Travel/training	11,700	14,200	16,090	(1,890)
Supplies	12,793	12,793	9,747	3,046
Purchased services	153,850	147,850	93,889	53,961
Justice assistance grant				
Travel/training	6,005	6,005	1,746	4,259
Supplies	7,000	7,000	843	6,157
Purchased services	32,000	32,000	23,475	8,525
Allocated expenditures	5,225	5,225	5,117	108
Conservation and development				
Septic system replacement				
Purchased services	30,000	30,000	27,407	2,593
Land conservation grants				
Salaries	58,805	58,805	23,687	35,118
Fringe benefits	28,150	28,150	9,384	18,766
Purchased services	323,352	333,063	289,680	43,383
Community development block grant				
Purchased services	574,710	574,710	140,555	434,155
Allocated expenditures	-	-	4,353	(4,353)
Capital Outlay				
Conservation and development				
Capital outlay	-	60,000	42,292	17,708
Public safety				
Capital outlay	-	3,500	3,443	57
Total expenditures	<u>1,243,590</u>	<u>1,338,427</u>	<u>700,812</u>	<u>637,615</u>
Net change in fund balance	-	-	-	-
Fund balance - January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OUTAGAMIE COUNTY, WISCONSIN
Jail Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees, fines and costs	\$ 27,116	\$ 27,116	\$ 23,882	\$ (3,234)
Investment earnings	900	900	2,241	1,341
Miscellaneous	132,000	132,000	174,382	42,382
Total revenues	<u>160,016</u>	<u>160,016</u>	<u>200,505</u>	<u>40,489</u>
EXPENDITURES				
Current				
Public Safety				
Supplies	23,100	23,100	16,957	6,143
Purchased services	125,499	125,499	115,950	9,549
Total expenditures	<u>148,599</u>	<u>148,599</u>	<u>132,907</u>	<u>15,692</u>
Net change in fund balance	11,417	11,417	67,598	56,181
Fund balance - January 1	<u>117,655</u>	<u>117,655</u>	<u>117,655</u>	-
Fund balance - December 31	<u>\$ 129,072</u>	<u>\$ 129,072</u>	<u>\$ 185,253</u>	<u>\$ 56,181</u>

OUTAGAMIE COUNTY, WISCONSIN
Land Records Modernization Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 51,000	\$ 51,000	\$ 27,401	\$ (23,599)
Fees, fines and costs	225,000	225,000	220,144	(4,856)
Total revenues	<u>276,000</u>	<u>276,000</u>	<u>247,545</u>	<u>(28,455)</u>
EXPENDITURES				
Current				
General government				
Travel/training	21,500	21,500	14,550	6,950
Supplies	6,000	6,000	2,997	3,003
Purchased services	259,992	396,392	179,371	217,021
Total expenditures	<u>287,492</u>	<u>423,892</u>	<u>196,918</u>	<u>226,974</u>
Net change in fund balance	(11,492)	(147,892)	50,627	198,519
Fund balance - January 1	<u>1,003,469</u>	<u>1,003,469</u>	<u>1,003,469</u>	<u>-</u>
Fund balance - December 31	<u>\$ 991,977</u>	<u>\$ 855,577</u>	<u>\$ 1,054,096</u>	<u>\$ 198,519</u>

OUTAGAMIE COUNTY, WISCONSIN
Other Restricted Donations/Contributions Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ 20,000	\$ -	\$ 50	\$ 50
Total revenues	<u>20,000</u>	<u>-</u>	<u>50</u>	<u>50</u>
EXPENDITURES				
Current				
Public safety				
Supplies	13,000	803	1,077	(274)
Purchased services	<u>1,000</u>	<u>19,826</u>	<u>19,602</u>	<u>224</u>
Total expenditures	<u>14,000</u>	<u>20,629</u>	<u>20,679</u>	<u>(50)</u>
Net change in fund balance	6,000	(20,629)	(20,629)	-
Fund balance - January 1	<u>20,629</u>	<u>20,629</u>	<u>20,629</u>	<u>-</u>
Fund balance - December 31	<u>\$ 26,629</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OUTAGAMIE COUNTY, WISCONSIN
Business Loan Fund Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 3,170	\$ 3,170	\$ -	\$ (3,170)
Miscellaneous	41,015	41,015	27,595	(13,420)
Total revenues	<u>44,185</u>	<u>44,185</u>	<u>27,595</u>	<u>(16,590)</u>
EXPENDITURES				
Current				
Conservation and development				
Purchased services	129,320	129,320	-	129,320
Total expenditures	<u>129,320</u>	<u>129,320</u>	<u>-</u>	<u>129,320</u>
Net change in fund balance	(85,135)	(85,135)	27,595	112,730
Fund balance - January 1	<u>129,320</u>	<u>129,320</u>	<u>129,320</u>	<u>-</u>
Fund balance - December 31	<u>\$ 44,185</u>	<u>\$ 44,185</u>	<u>\$ 156,915</u>	<u>\$ 112,730</u>

OUTAGAMIE COUNTY, WISCONSIN
Opioid Settlement Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ 3,800	\$ 4,833	\$ 1,033
Miscellaneous	-	867,510	867,510	-
Total revenues	-	871,310	872,343	1,033
EXPENDITURES	-	-	-	-
Net change in fund balance	-	871,310	872,343	1,033
Fund balance - January 1	-	-	-	-
Fund balance - December 31	\$ -	\$ 871,310	\$ 872,343	\$ 1,033

OUTAGAMIE COUNTY, WISCONSIN
Parks Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Miscellaneous	10,500	9,500	16,661	7,161
Total revenues	<u>13,500</u>	<u>12,500</u>	<u>16,661</u>	<u>4,161</u>
EXPENDITURES				
Current				
Culture, education and recreation				
Supplies	9,000	8,000	3,185	4,815
Purchased services	5,000	5,000	5,664	(664)
Capital Outlay				
Culture, education and recreation				
Capital outlay	5,000	5,000	7,950	(2,950)
Total expenditures	<u>19,000</u>	<u>18,000</u>	<u>16,799</u>	<u>1,201</u>
Net change in fund balance	(5,500)	(5,500)	(138)	5,362
Fund balance - January 1	<u>111,602</u>	<u>111,602</u>	<u>111,602</u>	<u>-</u>
Fund balance - December 31	<u>\$ 106,102</u>	<u>\$ 106,102</u>	<u>\$ 111,464</u>	<u>\$ 5,362</u>

OUTAGAMIE COUNTY, WISCONSIN
Jail Assessment Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Fees, fines and costs	\$ 120,000	\$ 120,000	\$ 125,392	\$ 5,392
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>125,392</u>	<u>5,392</u>
EXPENDITURES				
	-	-	-	-
Excess of revenues over expenditures	<u>120,000</u>	<u>120,000</u>	<u>125,392</u>	<u>5,392</u>
OTHER FINANCING USES				
Transfers out	<u>(110,000)</u>	<u>(110,000)</u>	<u>(110,000)</u>	<u>-</u>
Net change in fund balance	10,000	10,000	15,392	5,392
Fund balance (deficit) - January 1	<u>(7,778)</u>	<u>(7,778)</u>	<u>(7,778)</u>	<u>-</u>
Fund balance - December 31	<u>\$ 2,222</u>	<u>\$ 2,222</u>	<u>\$ 7,614</u>	<u>\$ 5,392</u>

OUTAGAMIE COUNTY, WISCONSIN
UW Extension Funds Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ 40,000	\$ 40,000	\$ 22,190	\$ (17,810)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>22,190</u>	<u>(17,810)</u>
EXPENDITURES				
Current				
Culture, education and recreation				
Supplies	1,000	1,000	-	1,000
Purchased services	<u>39,000</u>	<u>39,000</u>	<u>26,020</u>	<u>12,980</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>26,020</u>	<u>13,980</u>
Net change in fund balance	-	-	(3,830)	(3,830)
Fund balance - January 1	<u>20,304</u>	<u>20,304</u>	<u>20,304</u>	<u>-</u>
Fund balance - December 31	<u><u>\$ 20,304</u></u>	<u><u>\$ 20,304</u></u>	<u><u>\$ 16,474</u></u>	<u><u>\$ (3,830)</u></u>

OUTAGAMIE COUNTY, WISCONSIN
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Sales tax	\$ 6,470,401	\$ 6,470,401	\$ 6,470,401	\$ -
Investment earnings	-	-	1,005	1,005
Miscellaneous	-	-	80	80
Total revenues	<u>6,470,401</u>	<u>6,470,401</u>	<u>6,471,486</u>	<u>1,085</u>
EXPENDITURES				
Debt Service				
Principal retirement	5,455,000	5,455,000	5,455,000	-
Interest and fiscal charges	<u>1,099,237</u>	<u>1,099,237</u>	<u>1,099,237</u>	-
Total expenditures	<u>6,554,237</u>	<u>6,554,237</u>	<u>6,554,237</u>	-
Net change in fund balance	(83,836)	(83,836)	(82,751)	1,085
Fund balance - January 1	<u>132,330</u>	<u>132,330</u>	<u>132,330</u>	-
Fund balance - December 31	<u>\$ 48,494</u>	<u>\$ 48,494</u>	<u>\$ 49,579</u>	<u>\$ 1,085</u>

OUTAGAMIE COUNTY, WISCONSIN
2016 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property tax	\$ -	\$ 20,000	\$ 20,000	\$ -
EXPENDITURES				
Capital Outlay				
General Government				
Security/space needs - parking	75,000	1,914,049	51,551	1,862,498
Security/space needs - small projects	21,637	139,767	89,611	50,156
Total expenditures	<u>96,637</u>	<u>2,053,816</u>	<u>141,162</u>	<u>1,912,654</u>
Net change in fund balance	(96,637)	(2,033,816)	(121,162)	1,912,654
Fund balance - January 1	<u>2,053,816</u>	<u>2,053,816</u>	<u>2,053,816</u>	<u>-</u>
Fund balance - December 31	<u>\$ 1,957,179</u>	<u>\$ 20,000</u>	<u>\$ 1,932,654</u>	<u>\$ 1,912,654</u>

OUTAGAMIE COUNTY, WISCONSIN
2016 General Obligation Bonds/Notes Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Outlay				
General Government				
Courtrooms video conferencing	-	30,539	4,680	25,859
Net change in fund balance	-	(30,539)	(4,680)	25,859
Fund balance - January 1	30,539	30,539	30,539	-
Fund balance - December 31	\$ 30,539	\$ -	\$ 25,859	\$ 25,859

OUTAGAMIE COUNTY, WISCONSIN
2017 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Outlay				
General Government				
Various IT upgrades	-	10,257	-	10,257
Net change in fund balance	-	(10,257)	-	10,257
Fund balance - January 1	10,257	10,257	10,257	-
Fund balance - December 31	\$ 10,257	\$ -	\$ 10,257	\$ 10,257

OUTAGAMIE COUNTY, WISCONSIN
2017 General Obligation Bonds/Notes Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 3,622	\$ 3,622
EXPENDITURES				
Capital Outlay				
Public Safety				
Sheriff - CAD/RMS/JMS project	-	225,818	-	225,818
Excess (deficiency) of revenues over (under) expenditures	-	(225,818)	3,622	229,440
OTHER FINANCING USES				
Transfers out	-	-	(229,440)	(229,440)
Net change in fund balance	-	(225,818)	(225,818)	-
Fund balance - January 1	225,818	225,818	225,818	-
Fund balance - December 31	\$ 225,818	\$ -	\$ -	\$ -

OUTAGAMIE COUNTY, WISCONSIN
2018 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ _____	- \$ _____	\$ _____	\$ _____
EXPENDITURES				
Capital Outlay				
Culture, Education and Recreation				
UWO-Fox Cities student dev/food service	109,548	109,308	-	109,308
Net change in fund balance	(109,548)	(109,308)	-	109,308
Fund balance - January 1	109,308	109,308	109,308	-
Fund balance - December 31	\$ <u>(240)</u>	\$ <u>-</u>	\$ <u>109,308</u>	\$ <u>109,308</u>

OUTAGAMIE COUNTY, WISCONSIN
2019 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXPENDITURES				
Capital Outlay				
Culture, Education and Recreation				
UWO-Fox Cities child care addition	2,407	9,751	9,751	-
UWO-Fox Cities roof repair	-	15,208	-	15,208
Total expenditures	<u>2,407</u>	<u>24,959</u>	<u>9,751</u>	<u>15,208</u>
Net change in fund balance	(2,407)	(24,959)	(9,751)	15,208
Fund balance - January 1	<u>24,960</u>	<u>24,960</u>	<u>24,960</u>	-
Fund balance - December 31	<u>\$ 22,553</u>	<u>\$ 1</u>	<u>\$ 15,209</u>	<u>\$ 15,208</u>

OUTAGAMIE COUNTY, WISCONSIN
2020 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 5	\$ 5
Total revenues	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
EXPENDITURES				
Current				
Conservation and Development				
Streambank restoration	-	10,000	-	10,000
Capital Outlay				
General Government				
Various IT upgrades	-	179,450	46,026	133,424
County phone system	-	1,835,865	481,250	1,354,615
Public Works				
Highway construction	-	695,533	475,533	220,000
Culture, Education and Recreation				
CE trail pavement	-	50,000	-	50,000
Parks pavilion design-phase 1	248,637	59,554	33,920	25,634
Parks central parking lot design-phase 1	70,000	-	-	-
UWO-Fox Cities child care addition	247,281	313,016	207,187	105,829
UWO-Fox Cities design (stud dev/food svc)	175,000	175,000	-	175,000
Total expenditures	<u>740,918</u>	<u>3,318,418</u>	<u>1,243,916</u>	<u>2,074,502</u>
Deficiency of revenues under expenditures	<u>(740,918)</u>	<u>(3,318,418)</u>	<u>(1,243,911)</u>	<u>2,074,507</u>
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>(317,923)</u>	<u>(401,348)</u>	<u>(83,425)</u>
Net change in fund balance	(740,918)	(3,636,341)	(1,645,259)	1,991,082
Fund balance - January 1	<u>3,636,341</u>	<u>3,636,341</u>	<u>3,636,341</u>	<u>-</u>
Fund balance - December 31	<u>\$ 2,895,423</u>	<u>\$ -</u>	<u>\$ 1,991,082</u>	<u>\$ 1,991,082</u>

OUTAGAMIE COUNTY, WISCONSIN
2021 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 2,524,050	\$ 2,326,009	\$ (198,041)
EXPENDITURES				
Current				
Conservation and Development	-	34,799	36,371	(1,572)
Capital Outlay				
General Government				
Various IT upgrades	-	11,216	10,751	465
ADA chair lifts (2)	-	185,394	179,580	5,814
Rooftop AC units (10)	-	171,070	168,480	2,590
Public Safety				
Sheriff - radio microwave system	-	1	-	1
Sheriff - camera replacements	20,741	-	-	-
Sheriff - body cameras	25,000	157,500	18,703	138,797
Public Works				
Highway construction	-	456,203	250,802	205,401
Conservation and Development				
Land mitigation bank	750,000	750,000	-	750,000
Culture, Education and Recreation				
Parks design - various projects	-	181,938	9,960	171,978
Parks water/sewer project	1,900,000	2,359,050	2,246,850	112,200
Parks pavilion	3,300,000	5,005,195	2,067,068	2,938,127
Parks central parking lot	550,000	550,000	-	550,000
Parks dog park development	500,000	775,000	-	775,000
Greenways/trails program	-	11,248	-	11,248
UWO-Fox Cities building purchase	373,000	309,265	-	309,265
UWO-Fox Cities nature center	42,500	50,000	-	50,000
UWO-Fox Cities science room fume hood	98,650	116,150	10,981	105,169
Parks - MHNC & other trail improvements	-	165,000	79,159	85,841
Total expenditures	<u>7,559,891</u>	<u>11,289,029</u>	<u>5,078,705</u>	<u>6,210,324</u>
Deficiency of revenues under expenditures	<u>(7,559,891)</u>	<u>(8,764,979)</u>	<u>(2,752,696)</u>	<u>6,012,283</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,749,381	1,749,381	-
Transfers out	-	(101,622)	(158,920)	(57,298)
Total other financing sources (uses)	<u>-</u>	<u>1,647,759</u>	<u>1,590,461</u>	<u>(57,298)</u>
Net change in fund balance	(7,559,891)	(7,117,220)	(1,162,235)	5,954,985
Fund balance - January 1	<u>7,117,220</u>	<u>7,117,220</u>	<u>7,117,220</u>	<u>-</u>
Fund balance - December 31	<u>\$ (442,671)</u>	<u>\$ -</u>	<u>\$ 5,954,985</u>	<u>\$ 5,954,985</u>

OUTAGAMIE COUNTY, WISCONSIN
2022 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property tax	\$ 1,436,336	\$ 1,436,336	\$ 1,436,336	\$ -
Sales tax	4,318,931	4,318,931	4,318,931	-
Intergovernmental Revenues	2,754,000	6,279,000	186,076	(6,092,924)
Miscellaneous	777,500	827,500	146,978	(680,522)
Total revenues	<u>9,286,767</u>	<u>12,861,767</u>	<u>6,088,321</u>	<u>(6,773,446)</u>
EXPENDITURES				
Current				
Culture, Education and Recreation	55,000	55,000	55,000	-
Conservation and Development	145,000	145,000	76,931	68,069
Capital Outlay				
General Government				
Various IT upgrades	2,650,600	2,650,600	290,132	2,360,468
CAB elevator upgrade	127,293	127,293	67,779	59,514
JD broom	47,391	47,391	39,043	8,348
Flooring - various locations	96,877	96,877	94,430	2,447
Onsite clinic	-	360,000	257,898	102,102
VPI Building improvements	706,367	681,986	99,430	582,556
Public Safety				
Sheriff - Comm Center renovations	2,100,000	7,500,000	153,103	7,346,897
Sheriff - evidence van and trailer	270,000	371,622	58,694	312,928
Sheriff - body cameras	71,000	71,000	-	71,000
Sheriff - Jail 4th floor remodel	269,000	269,000	13,000	256,000
Public Works				
Highway construction	5,225,000	5,225,000	3,476,553	1,748,447
Culture, Education and Recreation				
Fair parking/building improvements	35,000	35,000	35,000	-
History Museum - building project	200,000	200,000	199,665	335
Parks - Plamann Lake upgrades	80,000	80,000	60,560	19,440
Parks - dog park development	564,469	564,469	-	564,469
Parks - MHNC/other trail improvements	250,000	250,000	41,946	208,054
Parks - replace trail bridges	130,780	130,780	7,985	122,795
Parks - ADA football field	717,500	717,500	-	717,500
Parks - entrance, courts, parking lots	1,407,076	-	-	-
Parks - restroom improvements	-	59,500	9,500	50,000
Greenways/trails program	25,000	25,000	-	25,000
UWO-Astro observation facility	6,180	6,180	-	6,180
UWO-replace main entrance blacktop	40,000	40,000	-	40,000
UWO-parking lot improvements	21,535	21,535	-	21,535
Broadband development	250,000	250,000	-	250,000
Total expenditures	<u>15,491,068</u>	<u>19,980,733</u>	<u>5,036,649</u>	<u>14,944,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,204,301)</u>	<u>(7,118,966)</u>	<u>1,051,672</u>	<u>8,170,638</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,204,301	8,550,423	8,550,423	-
Transfers out	-	(1,431,457)	(1,513,587)	(82,130)
Total other financing sources (uses)	<u>6,204,301</u>	<u>7,118,966</u>	<u>7,036,836</u>	<u>(82,130)</u>
Net change in fund balance	-	-	8,088,508	8,088,508
Fund balance - January 1	44,996	44,996	44,996	-
Fund balance - December 31	<u>\$ 44,996</u>	<u>\$ 44,996</u>	<u>\$ 8,133,504</u>	<u>\$ 8,088,508</u>

OUTAGAMIE COUNTY, WISCONSIN
2023 Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES				
Transfers in	-	-	3,623	3,623
Net change in fund balance	-	-	3,623	3,623
Fund balance - January 1	-	-	-	-
Fund balance - December 31	\$ -	\$ -	\$ 3,623	\$ 3,623

OUTAGAMIE COUNTY, WISCONSIN
Capital Projects Fund
Project-Length Schedule of Capital Projects
Beginning of Projects to December 31, 2022

	2016 Capital Projects	2016 Gen. Oblig. Bonds/ Notes	2017 Capital Projects	2018 Capital Projects	2019 Capital Projects	2020 Capital Projects	2021 Capital Projects	2022 Capital Projects	2023 Capital Projects
Original Project Authorization	\$ 3,603,395	\$ 10,507,765	\$ 2,000,000	\$ 2,627,391	\$ 3,223,446	\$ 9,493,698	\$ 13,214,875	\$ 15,491,068	\$ -
Revenues and Other Financing Sources									
Property taxes	\$ 1,071,539	\$ 42,765	\$ 1,081,168	\$ 958,170	\$ 963,502	\$ 690,041	\$ 951,096	\$ 1,436,336	\$ -
Sales tax	-	-	-	-	-	2,450,000	2,705,481	4,318,931	-
Intergovernmental revenue	-	-	-	-	-	-	2,961,959	186,076	-
Investment earnings	-	41,164	-	-	-	5	-	-	-
Notes/Bonds issued	-	9,215,000	-	-	-	-	-	-	-
Miscellaneous	82,680	-	138,898	82,797	82,680	96,180	87,680	146,978	-
Transfers in	2,469,176	1,250,000	8,494,358	1,612,541	2,223,264	3,851,381	12,089,999	8,595,419	3,623
Total	3,623,395	10,548,929	9,714,424	2,653,508	3,269,446	7,087,607	18,796,215	14,683,740	3,623
Expenditures and Other Financing Uses									
Highway construction	-	5,996,338	480,178	435,976	-	1,837,664	5,169,599	3,476,553	-
UWO-Fox Cities projects	-	125,000	272,869	25,807	30,502	345,414	10,981	-	-
IT system upgrades	327,178	297,411	271,744	-	264,502	1,230,634	535,481	290,132	-
Replacement carpeting	-	-	-	-	33,980	-	-	-	-
Fair projects	17,500	-	17,500	35,000	35,000	35,000	35,000	35,000	-
Justice center facility projects	-	199,916	-	100,000	1,948,976	383,021	-	-	-
Emergency management sirens	23,500	-	48,000	23,340	28,908	-	-	-	-
Boiler replacement at YFS	-	-	-	66,352	-	-	-	-	-
Elevator controls at YFS	-	-	-	68,345	-	-	-	-	-
Chiller replacement at YFS	-	-	-	-	59,204	-	-	-	-
Greenways trails	19,800	-	15,000	-	-	-	13,752	-	-
Brewster St watermain replacement	-	-	-	-	119,776	-	-	-	-
Parks Meade Street trail	-	-	-	-	-	10,000	-	-	-
Parks skid steer and attachments	59,512	-	-	-	-	-	-	-	-
Parks gas piping/furnace	-	33,685	-	-	-	-	-	-	-
Parks equipment	-	-	107,580	-	-	-	-	-	-
Parks boom mower	-	-	-	153,488	-	-	-	-	-
Parks pavilion	-	-	-	-	43,335	246,442	2,086,873	-	-
Parks design - various projects	-	-	-	-	-	-	9,960	-	-
Parks MHNC & trail improvements	-	-	-	-	-	-	79,159	41,946	-
Parks Plamann Lake upgrades	-	-	-	-	-	-	-	60,560	-
Parks replace trail bridges	-	-	-	-	-	-	-	7,985	-
Parks restroom improvements	-	-	-	-	-	-	-	9,500	-
Special assessments - Meade	-	-	-	43,954	-	-	-	-	-
Security and space needs projects	406,284	2,361,878	4,024,960	-	-	-	-	-	-
Security and space needs parking	195,178	-	-	-	-	-	-	-	-
Sheriff Goodland property purchase	-	-	1,999,000	-	-	-	-	-	-
Sheriff evidence van & trailer	-	-	-	-	-	-	-	58,694	-
Sheriff Comm Center renovations	-	-	-	-	-	-	-	153,103	-
Sheriff 4th floor remodel	10,000	-	473,741	-	-	-	-	13,000	-
Sheriff replace security cameras	75,000	-	75,236	74,999	75,000	50,250	55,357	-	-
Sheriff body cameras	-	-	99,952	-	-	-	18,703	-	-
Sheriff CAD/RMS/JMS (formerly Trite)	-	-	32,376	-	-	-	-	-	-
Sheriff security system replacement	-	-	-	359,022	-	-	-	-	-
Sheriff E911 system upgrade	-	-	-	215,225	-	-	-	-	-
Sheriff dental suite	-	-	-	-	-	185,973	-	-	-
Sheriff radio microwave system	-	-	-	-	-	-	519,378	-	-
Sheriff vehicle maintenance station	-	-	-	-	-	-	152,057	-	-
Communication center hvac	-	-	-	157,157	-	-	-	-	-
Jail dishwasher replacement	-	-	-	117,141	-	-	-	-	-
History museum projects	-	-	-	90,000	107,492	125,000	210,000	199,665	-
Mosquito Hill roof replacement	-	125,425	-	-	-	-	-	-	-
Maintenance roof replacement	-	-	32,189	-	-	-	237,307	-	-
Maintenance plow truck replacement	-	-	-	-	-	51,242	-	-	-
Parking lot mill/resurfacing	-	-	126,099	-	-	-	-	-	-
Courtrooms video conferencing	-	773,790	-	-	-	-	-	-	-
Enterprise permitting system	-	-	324,069	-	-	-	-	-	-
Election equipment project	-	-	-	34,043	-	-	-	-	-
Culture, education & recreation	-	-	-	-	-	-	-	55,000	-
Conservation and Development	-	-	-	-	-	-	56,371	76,931	-
Public Safety	-	-	-	-	-	-	20,201	-	-
ADA chair lifts (2)	-	-	-	-	-	-	195,622	-	-
Rooftop AC units (10)	-	-	-	-	-	-	168,480	-	-
Maintenance broom Equipment	-	-	-	-	-	-	45,259	39,043	-
Air handler unit-north building	-	-	-	-	-	-	63,589	-	-
Parks water/sewer project	-	-	-	-	-	-	2,882,800	-	-
CAB elevator upgrade	-	-	-	-	-	-	-	67,779	-
Flooring - various locations	-	-	-	-	-	-	-	94,430	-
Onsite clinic	-	-	-	-	-	-	-	257,898	-
VPI building improvements	-	-	-	-	-	-	-	99,430	-
Debt issuance costs	-	49,912	-	-	-	-	-	-	-
Transfers out	556,789	559,715	1,303,674	544,351	507,562	595,885	275,301	1,513,587	-
Total	1,690,741	10,523,070	9,704,167	2,544,200	3,254,237	5,096,525	12,841,230	6,550,236	-
Net - Fund Balance	\$ 1,932,654	\$ 25,859	\$ 10,257	\$ 109,308	\$ 15,209	\$ 1,991,082	\$ 5,954,985	\$ 8,133,504	\$ 3,623

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.

- Worker's Compensation Insurance Fund – To account for costs associated with the County's self-insured worker's compensation insurance program.
- WMMIC Insurance Pool Fund – To account for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions and vehicle liability coverage for Counties or Cities in Wisconsin.
- Vehicle Physical Damage Fund – To account for costs associated with the County's self-insured vehicle physical damage insurance program.
- Information Technology Fund - To account for the costs associated with providing hardware and software information technology. Charges for services are generated by providing and costing services to various County departments.
- Insurance Fund – To establish reserves for those risks, which are not provided for under an insurance contract.
- Dental Self-Insurance Fund – To account for costs associated with the County's self-insured dental insurance program.
- Healthcare Stabilization Fund – To account for costs associated with the County's health insurance administration, wellness and health savings incentives.

OUTAGAMIE COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Net Position
December 31, 2022

	Workers Compensation Insurance	WMMIC Insurance Pool	Vehicle Physical Damage	Information Technology	Insurance	Dental Self - Insurance	Health Care Stabilization	Total
ASSETS								
Current assets:								
Cash and cash equivalents	\$ 880,733	\$ 784,921	\$ 55,287	\$ 293,892	\$ 610,815	\$ 92,015	\$ 766,748	\$ 3,484,411
Investments	1,183,833	158,724	267,819	1,423,674	747,739	445,741	3,714,289	7,941,819
Receivables								
Accounts	-	-	33,181	92,506	-	877	-	126,564
Interest	1,393	-	-	-	-	-	-	1,393
Prepaid items	125	-	-	324,267	-	-	56,654	381,046
Total current assets	<u>2,066,084</u>	<u>943,645</u>	<u>356,287</u>	<u>2,134,339</u>	<u>1,358,554</u>	<u>538,633</u>	<u>4,537,691</u>	<u>11,935,233</u>
Noncurrent assets:								
Restricted assets								
Cash and cash equivalents	196,693	219,597	-	-	-	-	-	416,290
Net pension asset	19,716	19,716	-	565,690	-	-	-	605,122
Total restricted assets	<u>216,409</u>	<u>239,313</u>	<u>-</u>	<u>565,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,021,412</u>
Deposit with WMMIC	-	1,378,265	-	-	-	-	-	1,378,265
Capital assets:								
Machinery and equipment	-	-	-	957,947	-	-	-	957,947
Less accumulated depreciation	-	-	-	(956,426)	-	-	-	(956,426)
Total capital assets (net of accumulated depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,521</u>
Total assets	<u>2,282,493</u>	<u>2,561,223</u>	<u>356,287</u>	<u>2,701,550</u>	<u>1,358,554</u>	<u>538,633</u>	<u>4,537,691</u>	<u>14,336,431</u>
DEFERRED OUTFLOWS OF RESOURCES								
Related to pension	37,958	37,958	-	1,098,951	-	-	-	1,174,867
Related to OPEB	366	366	-	13,260	-	-	-	13,992
Total deferred outflows of resources	<u>38,324</u>	<u>38,324</u>	<u>-</u>	<u>1,112,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,188,859</u>
LIABILITIES								
Current liabilities:								
Accounts payable	69,851	-	8,337	175,506	-	36	4,418	258,148
Accrued compensation	3,295	-	-	47,143	-	-	-	50,438
Insurance claims payable	694,784	39,226	-	-	-	32,750	-	766,760
Current portion of compensated absences	-	-	-	128,093	-	-	-	128,093
Current portion of OPEB	106	106	-	3,620	-	-	-	3,832
Total current liabilities	<u>768,036</u>	<u>39,332</u>	<u>8,337</u>	<u>354,362</u>	<u>-</u>	<u>32,786</u>	<u>4,418</u>	<u>1,207,271</u>
Noncurrent liabilities:								
Payable from restricted assets								
Claims liability	-	547,689	-	-	-	-	-	547,689
Claims liability	759,672	-	-	-	-	-	-	759,672
Compensated absences	-	-	-	8,639	-	-	-	8,639
OPEB liability	2,467	2,467	-	79,967	-	-	-	84,901
Total noncurrent liabilities	<u>762,139</u>	<u>550,156</u>	<u>-</u>	<u>88,606</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,400,901</u>
Total liabilities	<u>1,530,175</u>	<u>589,488</u>	<u>8,337</u>	<u>442,968</u>	<u>-</u>	<u>32,786</u>	<u>4,418</u>	<u>2,608,172</u>
DEFERRED INFLOWS OF RESOURCES								
Related to pension	46,417	46,417	-	1,331,756	-	-	-	1,424,590
Related to OPEB	1,031	1,031	-	38,438	-	-	-	40,500
Total deferred inflows of resources	<u>47,448</u>	<u>47,448</u>	<u>-</u>	<u>1,370,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,465,090</u>
NET POSITION								
Net investment in capital assets	-	-	-	1,521	-	-	-	1,521
Restricted for pension	19,716	19,716	-	565,690	-	-	-	605,122
Unrestricted	723,478	1,942,895	347,950	1,433,388	1,358,554	505,847	4,533,273	10,845,385
Total net position	<u>\$ 743,194</u>	<u>\$ 1,962,611</u>	<u>\$ 347,950</u>	<u>\$ 2,000,599</u>	<u>\$ 1,358,554</u>	<u>\$ 505,847</u>	<u>\$ 4,533,273</u>	<u>\$ 11,452,028</u>

OUTAGAMIE COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2022

	Workers Compensation Insurance	WMMIC Insurance Pool	Vehicle Physical Damage	Information Technology	Insurance	Dental Self - Insurance	Health Care Stabilization	Total
Operating revenues:								
Charges for services	\$ 760,000	\$ 650,004	\$ 160,654	\$ 4,866,648	\$ -	\$ 886,384	\$ 136,024	\$ 7,459,714
Miscellaneous	46,272	-	-	-	-	-	1,451	47,723
Total operating revenues	<u>806,272</u>	<u>650,004</u>	<u>160,654</u>	<u>4,866,648</u>	<u>-</u>	<u>886,384</u>	<u>137,475</u>	<u>7,507,437</u>
Operating expenses:								
Administration	158,179	43,761	114	-	-	46,752	102,211	351,017
Information technology	-	-	-	4,120,494	-	-	-	4,120,494
Insurance premiums, claims and adjustments	609,999	660,641	211,769	-	-	911,144	475,910	2,869,463
Depreciation	-	-	-	7,909	-	-	-	7,909
Total operating expenses	<u>768,178</u>	<u>704,402</u>	<u>211,883</u>	<u>4,128,403</u>	<u>-</u>	<u>957,896</u>	<u>578,121</u>	<u>7,348,883</u>
Operating income (loss)	<u>38,094</u>	<u>(54,398)</u>	<u>(51,229)</u>	<u>738,245</u>	<u>-</u>	<u>(71,512)</u>	<u>(440,646)</u>	<u>158,554</u>
Nonoperating revenues (expenses):								
Investment earnings	23,998	12,638	4,288	-	5,964	6,897	62,122	115,907
Distribution from WMMIC	-	59,834	-	-	-	-	-	59,834
Total nonoperating revenues (expenses)	<u>23,998</u>	<u>72,472</u>	<u>4,288</u>	<u>-</u>	<u>5,964</u>	<u>6,897</u>	<u>62,122</u>	<u>175,741</u>
Income (loss) before transfers	<u>62,092</u>	<u>18,074</u>	<u>(46,941)</u>	<u>738,245</u>	<u>5,964</u>	<u>(64,615)</u>	<u>(378,524)</u>	<u>334,295</u>
Transfers In	-	-	-	-	500,000	-	-	500,000
Transfers Out	-	-	-	-	-	-	(360,000)	(360,000)
Change in net position	62,092	18,074	(46,941)	738,245	505,964	(64,615)	(738,524)	474,295
Net position - January 1	<u>681,102</u>	<u>1,944,537</u>	<u>394,891</u>	<u>1,262,354</u>	<u>852,590</u>	<u>570,462</u>	<u>5,271,797</u>	<u>10,977,733</u>
Total net position - December 31	<u>\$ 743,194</u>	<u>\$ 1,962,611</u>	<u>\$ 347,950</u>	<u>\$ 2,000,599</u>	<u>\$ 1,358,554</u>	<u>\$ 505,847</u>	<u>\$ 4,533,273</u>	<u>\$ 11,452,028</u>

OUTAGAMIE COUNTY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2022

	Workers Compensation Insurance	WMMIC Insurance Pool	Vehicle Physical Damage	Information Technology	Insurance	Dental Self - Insurance	Health Care Stabilization	Total
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from interfund services provided	\$ 806,272	\$ 650,004	\$ 127,473	\$ 4,808,893	\$ -	\$ 886,349	\$ 137,475	\$ 7,416,466
Payments to suppliers	(486,864)	(765,198)	(203,546)	(2,893,725)	-	(957,860)	(635,090)	(5,942,283)
Payments to employees	(43,688)	(46,983)	-	(1,330,221)	-	-	-	(1,420,892)
Net cash provided by (used for) operating activities	<u>275,720</u>	<u>(162,177)</u>	<u>(76,073)</u>	<u>584,947</u>	<u>-</u>	<u>(71,511)</u>	<u>(497,615)</u>	<u>53,291</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES								
Transfer from (to) other funds	-	-	-	-	500,000	-	(360,000)	140,000
Distribution from WMMIC	-	59,834	-	-	-	-	-	59,834
Net cash provided by (used for) noncapital and related financing activities	<u>-</u>	<u>59,834</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>(360,000)</u>	<u>199,834</u>
CASH FLOWS FROM INVESTING ACTIVITIES								
Proceeds from sales and maturities of investments	970,531	563,424	293,098	840,657	550,007	447,093	3,916,367	7,581,177
Purchase of investments	(1,183,833)	(158,724)	(267,819)	(1,423,674)	(747,739)	(445,741)	(3,714,289)	(7,941,819)
Interest received	23,572	12,638	4,288	-	6,019	6,897	62,122	115,536
Net cash provided by (used for) investing activities	<u>(189,730)</u>	<u>417,338</u>	<u>29,567</u>	<u>(583,017)</u>	<u>(191,713)</u>	<u>8,249</u>	<u>264,200</u>	<u>(245,106)</u>
Net increase (decrease) in cash and cash equivalents	85,990	314,995	(46,506)	1,930	308,287	(63,262)	(593,415)	8,019
Cash and cash equivalents - January 1	991,436	689,523	101,793	291,962	302,528	155,277	1,360,163	3,892,682
Cash and cash equivalents - December 31	\$ 1,077,426	\$ 1,004,518	\$ 55,287	\$ 293,892	\$ 610,815	\$ 92,015	\$ 766,748	\$ 3,900,701
Reconciliation to Statement of Net Position								
Current assets cash and cash equivalents	\$ 880,733	\$ 784,921	\$ 55,287	\$ 293,892	\$ 610,815	\$ 92,015	\$ 766,748	\$ 3,484,411
Restricted assets cash and cash equivalents	196,693	219,597	-	-	-	-	-	416,290
Total	<u>\$ 1,077,426</u>	<u>\$ 1,004,518</u>	<u>\$ 55,287</u>	<u>\$ 293,892</u>	<u>\$ 610,815</u>	<u>\$ 92,015</u>	<u>\$ 766,748</u>	<u>\$ 3,900,701</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:								
Operating income (loss)	\$ 38,094	\$ (54,398)	\$ (51,229)	\$ 738,245	\$ -	\$ (71,512)	\$ (440,646)	\$ 158,554
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:								
Depreciation expense	-	-	-	7,909	-	-	-	7,909
Changes related to pension								
Net pension asset (liability)	(4,317)	(4,317)	-	(132,151)	-	-	-	(140,785)
Deferred outflows of resources	(12,462)	(12,462)	-	(377,291)	-	-	-	(402,215)
Deferred inflows of resources	12,676	12,676	-	381,823	-	-	-	407,175
Changes related to OPEB								
OPEB liability	33	139	-	4,740	-	-	-	4,912
Deferred outflows of resources	34	34	-	1,171	-	-	-	1,239
Deferred inflows of resources	(160)	(160)	-	(5,430)	-	-	-	(5,750)
(Increase) decrease in assets								
Accounts receivable	-	-	(33,181)	(57,755)	-	(35)	(56,654)	(147,625)
Prepaid items	(125)	-	-	121,880	-	-	-	121,755
Increase (decrease) in liabilities								
Accounts payable	36,082	-	8,337	(40,076)	-	36	(315)	4,064
Accrued compensation	1,647	(1,648)	-	(365)	-	-	-	(366)
Insurance claims payable	213,562	(92,591)	-	-	-	-	-	120,971
Compensated absences payable	(9,344)	(9,450)	-	(57,753)	-	-	-	(76,547)
Total adjustments	<u>237,626</u>	<u>(107,779)</u>	<u>(24,844)</u>	<u>(153,298)</u>	<u>-</u>	<u>1</u>	<u>(56,969)</u>	<u>(105,263)</u>
Net cash provided by (used for) operating activities	<u>\$ 275,720</u>	<u>\$ (162,177)</u>	<u>\$ (76,073)</u>	<u>\$ 584,947</u>	<u>\$ -</u>	<u>\$ (71,511)</u>	<u>\$ (497,615)</u>	<u>\$ 53,291</u>
Noncash investing, capital and financing activities:								
None								

FIDUCIARY – CUSTODIAL FUNDS

Fiduciary - Custodial funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

- Burial Fund - To account for collection and payment of funds deposited with the County Treasurer for burial expenses.
- Clerk of Courts Fund - To account for the receipt and disbursement of court-ordered payments to third parties.
- Brewster Village Fund - To account for funds deposited by patients and disbursed on their behalf at the Brewster Village health care facility.
- Health and Human Services Fund - To account for the receipt and disbursement of funds for protective payee accounts.
- Sheriff Inmate Trusts - To account for the receipt and disbursement of funds for persons incarcerated in the County jail and eligible for the Huber Law program.
- Freedom Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- North Liberty Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Center Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Hobart/Oneida Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Duck Creek Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Vandenbroek Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Center/Grand Chute Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Bovina/Black Creek Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.

OUTAGAMIE COUNTY, WISCONSIN
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Other Custodial Funds
December 31, 2022

	Custodial Funds						
	Freedom Drainage District	North Liberty Drainage District	Center Drainage District	Hobart/Oneida Drainage District	Duck Creek Drainage District	Vandenbroek Drainage District	Center/Grand Chute Drainage District
ASSETS							
Cash and investments	\$ 64,647	\$ 14,519	\$ 4,375	\$ 94,307	\$ 39,450	\$ 81,113	\$ 85,718
LIABILITIES							
Payables	259	39	23	83	29,642	523	495
NET POSITION							
Restricted for:							
Individuals, organizations, and other governments	\$ 64,388	\$ 14,480	\$ 4,352	\$ 94,224	\$ 9,808	\$ 80,590	\$ 85,223

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Other Custodial Funds
For the Year Ended December 31, 2022

	Custodial Funds						
	Freedom Drainage District	North Liberty Drainage District	Center Drainage District	Hobart/Oneida Drainage District	Duck Creek Drainage District	Vandenbroek Drainage District	Center/Grand Chute Drainage District
ADDITIONS							
Contributions:							
Individuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other governments	-	-	-	-	-	-	-
Property tax assessments	32,335	10,569	15,943	30,449	118,327	17,179	65,042
Interest	-	-	-	-	-	-	-
Miscellaneous	1,200	-	-	-	-	2,405	5,289
Total Additions	33,535	10,569	15,943	30,449	118,327	19,584	70,331
DEDUCTIONS							
Administrative/program expenses	4,438	4,206	4,043	2,443	8,486	1,375	5,734
Fees	-	-	-	-	-	-	-
Payments to individuals	-	-	-	-	-	-	-
Payments to other governments	-	-	-	-	-	-	-
Payments to other entities/vendors	37,047	14,536	12,535	9,465	91,827	3,980	31,899
Total Deductions	41,485	18,742	16,578	11,908	100,313	5,355	37,633
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	(7,950)	(8,173)	(635)	18,541	18,014	14,229	32,698
Fiduciary net position - January 1	72,338	22,653	4,987	75,683	(8,206)	66,361	52,525
Fiduciary net position - December 31	\$ 64,388	\$ 14,480	\$ 4,352	\$ 94,224	\$ 9,808	\$ 80,590	\$ 85,223

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Combining Statement of Fiduciary Net Position
Fiduciary Funds - Other Custodial Funds
December 31, 2022

	Custodial Funds						Total Other Custodial Funds
	Bovine/Black Creek Drainage District	Brewster Village	Health and Human Services	Clerk of Courts	Burial Fund	Sheriff Inmate Trusts	
ASSETS							
Cash and investments	\$ 15,237	\$ 157,413	\$ 143,789	\$ 2,870,690	\$ 1,150	\$ 28,349	\$ 3,600,757
LIABILITIES							
Payables	40	-	-	-	-	-	31,104
NET POSITION							
Restricted for:							
Individuals, organizations, and other governments	\$ 15,197	\$ 157,413	\$ 143,789	\$ 2,870,690	\$ 1,150	\$ 28,349	\$ 3,569,653

OUTAGAMIE COUNTY, WISCONSIN
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - Other Custodial Funds
For the Year Ended December 31, 2022

	Custodial Funds						Total Other Custodial Funds
	Bovine/Black Creek Drainage District	Brewster Village	Health and Human Services	Clerk of Courts	Burial Fund	Sheriff Inmate Trusts	
ADDITIONS							
Contributions:							
Individuals	\$ -	\$ 246,576	\$ 29,519	\$ 4,717,288	\$ -	\$ 2,208,710	\$ 7,202,093
Other governments	-	47,940	915,997	-	-	-	963,937
Property tax assessments	27,177	-	-	-	-	-	317,021
Interest	-	90	23	-	-	-	113
Miscellaneous	-	-	29,729	-	-	-	38,623
Total Additions	27,177	294,606	975,268	4,717,288	-	2,208,710	8,521,787
DEDUCTIONS							
Administrative/program expenses	922	-	44,351	-	-	990	76,988
Fees	-	-	1,246	-	-	-	1,246
Payments to individuals	-	163,186	293,018	-	-	79,452	535,656
Payments to other governments	-	-	-	4,251,910	-	-	4,251,910
Payments to other entities/vendors	5,632	47,376	695,767	-	-	2,138,524	3,088,588
Total Deductions	6,554	210,562	1,034,382	4,251,910	-	2,218,966	7,954,388
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	20,623	84,044	(59,114)	465,378	-	(10,256)	567,399
Fiduciary net position - January 1	(5,426)	73,369	202,903	2,405,312	1,150	38,605	3,002,254
Fiduciary net position - December 31	\$ 15,197	\$ 157,413	\$ 143,789	\$ 2,870,690	\$ 1,150	\$ 28,349	\$ 3,569,653

The notes to the basic financial statements are an integral part of this statement.

**CAPITAL ASSETS
USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

OUTAGAMIE COUNTY, WISCONSIN
Schedule of Capital Assets Used in the Operation of Governmental Funds
December 31, 2022

		2022
Capital Assets		
Land	\$	7,801,675
Buildings		103,225,433
Improvements other than buildings		2,188,865
Infrastructure		
Roads		215,396,646
Bridges		14,785,378
Machinery and equipment		30,965,699
Construction in progress		
Construction in progress - general assets		3,718,304
Construction in progress - infrastructure		2,296,135
		2,296,135
Total Capital Assets	\$	380,378,135
Investment in Capital Assets From		
Capital Projects Funds:		
General obligation debt	\$	104,899,781
State grants		1,526,058
General revenues		269,422,380
Other funds revenues		3,245,024
Gifts and donations		1,284,892
		1,284,892
Total Investment in Capital Assets	\$	380,378,135

OUTAGAMIE COUNTY, WISCONSIN
Schedule of Capital Assets by Function and Activity
December 31, 2022

Function and Activity	Total	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure
General Government						
Buildings:						
Courthouse	\$ 14,906,854	\$ 50	\$ 14,669,882	\$ 236,922	\$ -	\$ -
Safety Building	6,125,725	50	6,125,675	-	-	-
Annex	854,116	50	854,066	-	-	-
Shelter Care	61,699	10,000	51,699	-	-	-
Brewster Street Building	1,032,527	-	1,032,527	-	-	-
Parking Lots	1,822,654	1,461,159	-	361,495	-	-
Old Highway Facility	73,784	600	73,184	-	-	-
Shelter Activity Center	380,203	-	380,203	-	-	-
Justice Center	32,283,263	337,754	31,945,509	-	-	-
Maintenance Building	506,169	-	506,169	-	-	-
227 South Walnut Street	189,000	189,000	-	-	-	-
Sheriff - Goodland Property	3,901,487	150,000	3,751,487	-	-	-
County Building (VPI)	79,515	-	79,515	-	-	-
General Government Building	18,341,745	-	18,173,456	-	168,289	-
Departments:						
Circuit Court Support	1,266,595	-	-	-	1,266,595	-
Corporation Counsel	11,582	-	-	-	11,582	-
County Clerk	27,479	-	-	-	27,479	-
County Coroner	5,834	-	-	-	5,834	-
County Board	26,566	-	-	-	26,566	-
County Treasurer	364,717	-	-	-	364,717	-
District Attorney	35,083	-	-	-	35,083	-
Executive	16,814	-	-	-	16,814	-
Finance	64,402	-	-	-	64,402	-
Highway Related	221,377	-	-	-	221,377	-
Human Resources	19,062	-	-	-	19,062	-
Maintenance	1,356,723	-	729,636	32,666	594,421	-
Register of Deeds	199,231	-	-	-	199,231	-
Property Listing	7,470	-	-	-	7,470	-
IT Related	4,225,233	-	-	-	4,225,233	-
Veteran Services	5,331	-	-	-	5,331	-
Total General Government	88,412,240	2,148,663	78,373,008	631,083	7,259,486	-
Public Safety						
Justice Center	681,128	-	86,942	-	594,186	-
Sheriff Administration	5,072,992	-	540,730	-	4,532,262	-
Traffic	239,915	-	-	-	239,915	-
Squad Cars	2,485,461	-	-	-	2,485,461	-
Law Enforcement Communications	8,692,560	27,306	317,622	245,955	8,101,677	-
Emergency Management	849,253	-	-	-	849,253	-
Jail	2,953,909	-	112,678	-	2,841,231	-
CJTS	53,009	-	-	-	53,009	-
Total Public Safety	21,028,227	27,306	1,057,972	245,955	19,696,994	-
Public Works						
Bridge structure	14,785,378	-	-	-	-	14,785,378
County Roads	215,396,646	-	-	-	-	215,396,646
Right-of-way	4,817,910	4,817,910	-	-	-	-
Total Public Works	234,999,934	4,817,910	-	-	-	230,182,024
Health & Human Services						
Safety Building	63,589	-	-	-	63,589	-
Youth/Family Services Center	3,430,084	-	3,217,570	-	212,514	-
Management & Support	663,535	-	-	-	663,535	-
Child Support	13,533	-	-	-	13,533	-
Juvenile Resources	24,577	-	-	-	24,577	-
Total Health & Human Services	4,195,318	-	3,217,570	-	977,748	-

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Schedule of Capital Assets by Function and Activity
December 31, 2022

Function and Activity	Total	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Infrastructure
<u>Culture, Education and Recreation</u>						
Plamann School	337,440	705	336,735	-	-	-
UWO-Fox Cities	18,403,123	201,724	17,200,111	448,963	552,325	-
County Fair	702,921	350	658,278	44,293	-	-
UWM-Div of Extension	14,048	-	-	-	14,048	-
Nature Center (Mosquito Hill)	1,686,825	420,705	1,173,812	-	92,308	-
Plamann Lake	237,493	-	100,271	-	137,222	-
Plamann Park	1,600,106	172,162	475,375	223,204	729,365	-
Ski View	500	500	-	-	-	-
Access Sites	11,650	11,650	-	-	-	-
Recreation Trails	595,367	-	-	595,367	-	-
Total Culture, Education & Recreation	<u>23,589,473</u>	<u>807,796</u>	<u>19,944,582</u>	<u>1,311,827</u>	<u>1,525,268</u>	<u>-</u>
<u>Conservation & Development</u>						
Land Conservation	1,002,433	-	308,543	-	693,890	-
DLS - Planning & Zoning	812,313	-	-	-	812,313	-
Ag Services	323,758	-	323,758	-	-	-
Total Conservation & Development	<u>2,138,504</u>	<u>-</u>	<u>632,301</u>	<u>-</u>	<u>1,506,203</u>	<u>-</u>
Total Capital Assets						
Allocated to Functions	<u>\$ 374,363,696</u>	<u>\$ 7,801,675</u>	<u>\$ 103,225,433</u>	<u>\$ 2,188,865</u>	<u>\$ 30,965,699</u>	<u>\$ 230,182,024</u>
<u>Construction in Progress</u>						
Construction in Progress - general assets	3,718,304					
Construction in Progress - infrastructure	<u>2,296,135</u>					
Total Construction in Progress	<u>6,014,439</u>					
Total Capital Assets	<u>\$ 380,378,135</u>					

OUTAGAMIE COUNTY, WISCONSIN
Schedule of Capital Assets Additions and Deletions by Function and Activity
December 31, 2022

Function and Activity	Capital Assets January 1, 2022	Additions	Deletions	Capital Assets December 31, 2022
<u>General Government</u>				
Buildings & Land:				
Courthouse	\$ 14,906,854	\$ -	\$ -	\$ 14,906,854
Safety Building	6,125,725	-	-	6,125,725
Annex	854,116	-	-	854,116
Shelter Care	61,699	-	-	61,699
Brewster Street Building	1,032,527	-	-	1,032,527
Parking Lots	1,822,654	-	-	1,822,654
Old Highway Facility	73,784	-	-	73,784
Shelter Activity Center	380,203	-	-	380,203
Justice Center	32,256,119	27,147	-	32,283,266
Maintenance Building	506,169	-	-	506,169
227 South Walnut Street Land	189,000	-	-	189,000
Sheriff - Goodland Property	3,901,486	-	-	3,901,486
County Building (VPI)	-	79,515	-	79,515
General Government Building	18,173,456	168,289	-	18,341,745
Departments:				
Circuit Court Support	1,266,595	-	-	1,266,595
Corporation Counsel	11,583	-	-	11,583
County Clerk	27,479	-	-	27,479
County Coroner	5,834	-	-	5,834
County Board	26,566	-	-	26,566
County Treasurer	364,717	-	-	364,717
District Attorney	35,083	-	-	35,083
Executive	10,620	11,752	5,558	16,814
Finance	64,402	-	-	64,402
Highway Related	221,377	-	-	221,377
Human Resources	19,062	-	-	19,062
Maintenance	1,049,535	324,317	17,129	1,356,723
Register of Deeds	191,531	7,700	-	199,231
Tax Listing	7,470	-	-	7,470
IT Related	3,659,491	565,739	-	4,225,230
Veterans Services	5,331	-	-	5,331
Total General Government	87,250,468	1,184,459	22,687	88,412,240
<u>Public Safety</u>				
Justice Center	681,128	-	-	681,128
Sheriff Administration	5,072,991	-	-	5,072,991
Traffic	229,915	10,000	-	239,915
Squad Cars	2,200,936	512,387	227,862	2,485,461
Police Radio	8,692,560	-	-	8,692,560
Emergency Government	846,239	8,320	5,306	849,253
Jail	2,833,506	120,404	-	2,953,910
CJTS	31,816	21,193	-	53,009
Total Public Safety	20,589,091	672,304	233,168	21,028,227
<u>Public Works</u>				
Bridge structure	14,411,229	374,149	-	14,785,378
County Roads	212,085,915	4,513,776	1,203,045	215,396,646
Right-of-way	4,758,206	59,704	-	4,817,910
Total Public Works	231,255,350	4,947,629	1,203,045	234,999,934
<u>Health & Human Services</u>				
Safety Building	63,589	-	-	63,589
Youth/Family Services Center	3,430,084	-	-	3,430,084
Management & Support	624,955	38,580	-	663,535
Child Support	13,533	-	-	13,533
Juvenile Support	24,577	-	-	24,577
Total Health & Human Services	4,156,738	38,580	-	4,195,318

(Continued)

OUTAGAMIE COUNTY, WISCONSIN
Schedule of Capital Assets Additions and Deletions by Function and Activity
December 31, 2022

Function and Activity	Capital Assets January 1, 2022	Additions	Deletions	Capital Assets December 31, 2022
<u>Culture, Education and Recreation</u>				
Plamann School	337,440	-	-	337,440
UWO-Fox Cities	18,403,123	-	-	18,403,123
County Fair	702,921	-	-	702,921
UWM-Div of Extension	14,048	-	-	14,048
Nature Center (Mosquito Hill)	1,679,140	7,685	-	1,686,825
Plamann Lake	215,243	22,250	-	237,493
Plamann Park	1,552,895	47,211	-	1,600,106
Ski View	500	-	-	500
Access Sites	11,650	-	-	11,650
Recreation Trail	595,367	-	-	595,367
Total Culture, Education & Recreation	23,512,327	77,146	-	23,589,473
<u>Conservation & Development</u>				
Land Conservation	602,050	400,383	-	1,002,433
DLS - Planning & Zoning	782,357	29,956	-	812,313
Ag Services	323,758	-	-	323,758
Total Conservation & Development	1,708,165	430,339	-	2,138,504
<u>Construction in Progress</u>				
Construction in Progress - general assets	1,219,613	3,104,173	605,482	3,718,304
Construction in Progress - infrastructure	1,105,899	1,446,955	256,719	2,296,135
Total Construction in Progress	2,325,512	4,551,128	862,201	6,014,439
Total Capital Assets	\$ 370,797,651	\$ 11,901,585	\$ 2,321,101	\$ 380,378,135