

**REQUIRED SUPPLEMENTARY  
INFORMATION**

## **GENERAL FUND**

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

**WINNEBAGO COUNTY, WISCONSIN**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**

Year ended December 31, 2006  
(With comparative actual totals for the year ended December 31, 2005)

	2006				2005
	Original Budget	Final Budget	Actual	Variances with Final Budget	
<b>Revenues:</b>					
Taxes	\$ 57,622,318	\$ 57,622,318	\$ 57,655,112	\$ 32,794	\$ 55,672,208
Intergovernmental	10,553,757	11,545,111	10,977,737	(567,374)	11,425,891
Licenses and permits	375,810	330,810	323,510	(7,300)	307,506
Fines, forfeits and penalties	813,000	813,000	798,238	(14,762)	786,569
Charges for services provided to:					
Public	5,306,237	5,476,897	4,166,241	(1,310,656)	4,746,293
Other governmental entities	324,045	324,045	1,549,996	1,225,951	313,234
Other county departments	146,854	146,854	182,223	35,369	192,118
Investment Income	1,457,998	1,477,998	2,024,717	546,719	1,133,299
Miscellaneous	665,392	316,892	359,668	42,776	435,567
<b>Total Revenues</b>	<b>77,265,411</b>	<b>78,053,925</b>	<b>78,037,442</b>	<b>(16,483)</b>	<b>75,012,685</b>
<b>Expenditures:</b>					
Current:					
General government	11,794,765	11,987,927	10,263,128	1,724,799	10,517,823
Public safety	22,090,461	22,852,760	22,483,606	369,154	22,422,678
Public works	3,463,370	3,318,370	3,012,577	305,793	3,351,403
Health and human services	3,140,767	3,207,633	3,080,542	127,091	2,947,857
Culture, education and recreation	2,431,706	2,675,214	2,217,992	457,222	2,605,638
Conservation and development	2,813,302	2,925,362	2,573,059	352,303	2,851,959
<b>Total Expenditures</b>	<b>45,734,371</b>	<b>46,967,266</b>	<b>43,630,904</b>	<b>3,336,362</b>	<b>44,697,358</b>
<b>Excess of Revenues Over Expenditures</b>	<b>31,531,040</b>	<b>31,086,659</b>	<b>34,406,538</b>	<b>3,319,879</b>	<b>30,315,327</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in	149,619	456,619	345,619	(111,000)	150,000
Transfers out	(33,070,116)	(33,430,616)	(30,613,125)	2,817,491	(29,572,822)
<b>Total Other Financing Sources (Uses)</b>	<b>(32,920,497)</b>	<b>(32,973,997)</b>	<b>(30,267,506)</b>	<b>2,706,491</b>	<b>(29,422,822)</b>
<b>Change in Fund Balance</b>	<b>\$ (1,389,457)</b>	<b>\$ (1,887,338)</b>	<b>4,139,032</b>	<b>\$ 6,026,370</b>	<b>892,505</b>
<b>Fund Balance - January 1</b>			<b>17,518,439</b>		<b>16,625,934</b>
<b>Fund Balance - December 31</b>			<b>\$ 21,657,471</b>		<b>\$ 17,518,439</b>

See accompanying notes to required supplementary information

## **SPECIAL REVENUE FUNDS**

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

- . Human Services Fund - Accounts for funds needed to provide income maintenance, counseling and other human services to people in need of care, to provide services for mental health, alcohol and drug abuse, developmental disabilities and closely-related programs.

**WINNEBAGO COUNTY, WISCONSIN**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - HUMAN SERVICES FUND**

Year ended December 31, 2006  
(With comparative totals for the year ended December 31, 2005)

	2006				2005 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
<b>Revenues:</b>					
Intergovernmental	\$ 41,258,149	\$ 41,380,275	\$ 42,488,630	\$ 1,108,355	\$ 38,567,657
Charges for services provided to:					
Public	2,325,139	2,264,339	3,130,398	866,059	2,882,774
Other governmental entities	5,142	5,142	7,070	1,928	6,395
Other county departments	13,000	13,000	13,152	152	12,054
Miscellaneous	5,000	5,000	2,926	(2,074)	67,869
<b>Total Revenues</b>	<b>43,606,430</b>	<b>43,667,756</b>	<b>45,642,176</b>	<b>1,974,420</b>	<b>41,536,749</b>
<b>Expenditures:</b>					
<b>Current:</b>					
Health and human services:					
Salaries, wages and benefits	16,354,055	16,300,381	16,123,266	177,115	15,534,924
Travel & meetings	276,149	284,149	291,168	(7,019)	280,173
Capital outlay	-	-	-	-	15,609
Other operating expenditures	44,612,181	44,719,181	44,362,253	356,928	40,485,476
<b>Total Expenditures</b>	<b>61,242,385</b>	<b>61,303,711</b>	<b>60,776,687</b>	<b>527,024</b>	<b>56,316,182</b>
Excess of Revenues Over (Under) Expenditures	(17,635,955)	(17,635,955)	(15,134,511)	2,501,444	(14,779,433)
<b>Other Financing Sources (Uses):</b>					
Transfers in	17,635,955	17,635,955	15,135,955	(2,500,000)	15,017,174
<b>Total Other Financing Sources (Uses)</b>	<b>17,635,955</b>	<b>17,635,955</b>	<b>15,135,955</b>	<b>(2,500,000)</b>	<b>15,017,174</b>
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,444</b>	<b>\$ 1,444</b>	<b>237,741</b>
Fund Balance - January 1			475,391		237,650
Fund Balance - December 31			<u>\$ 476,835</u>		<u>\$ 475,391</u>

See accompanying notes to required supplementary information

## WINNEBAGO COUNTY, WISCONSIN

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2006

#### Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting. There is no difference between GAAP and the budgetary basis of accounting.

Excess expenditures over appropriations are as follows:

There are no departments that are over budget.