

**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, 2008

(With summarized financial information for the year ended December 31, 2007)

	2008			Actual	Variances with Final Budget	2007
	Original Budget	Final Budget				
Revenues:						
Taxes	\$ 65,039,673	\$ 65,048,473	\$ 65,113,184	\$ 64,711	\$ 61,778,048	
Intergovernmental	10,437,784	11,104,738	10,829,740	(274,998)	10,645,130	
Licenses and permits	358,228	318,228	298,055	(20,173)	311,934	
Fines, forfeitures and penalties	856,380	781,380	765,755	(15,625)	782,226	
Charges for services provided to:						
Public	4,309,880	4,039,680	3,819,921	(219,759)	3,695,719	
Other governmental entities	1,885,775	869,305	989,398	120,093	1,848,521	
Other county departments	188,795	188,795	144,559	(44,236)	188,429	
Investment Income	2,435,584	2,460,584	1,650,300	(810,284)	2,303,362	
Miscellaneous	445,609	912,572	877,565	(35,007)	307,711	
Total Revenues	85,957,708	85,723,755	84,488,477	(1,235,278)	81,861,080	
Expenditures:						
Current:						
General government	12,481,360	12,282,894	11,468,691	814,203	10,939,011	
Public safety	24,726,538	25,322,156	24,683,137	639,019	23,505,530	
Public works	3,245,838	3,545,638	3,252,286	293,352	3,023,524	
Health and human services	3,339,230	3,533,554	3,327,385	206,169	3,227,622	
Culture, education and recreation	2,662,358	3,589,311	3,418,297	171,014	2,350,319	
Conservation and development	2,992,954	3,377,683	2,732,767	644,916	2,588,385	
Total Expenditures	49,448,278	51,651,236	48,882,563	2,768,673	45,634,391	
Excess of Revenues Over Expenditures	36,509,430	34,072,519	35,605,914	1,533,395	36,226,689	
Other Financing Sources (Uses):						
Transfers in	136,500	336,500	200,000	(136,500)	30,465	
Transfers out	(36,640,941)	(37,271,535)	(36,888,486)	383,049	(36,482,889)	
Total Other Financing Sources (Uses)	(36,504,441)	(36,935,035)	(36,688,486)	246,549	(36,452,424)	
Change in Fund Balance	\$ 4,989	\$ (2,862,516)	\$ (1,082,572)	\$ 1,779,944	\$ (225,735)	
Fund Balance - January 1			21,431,736		21,657,471	
Fund Balance - December 31			\$ 20,349,164		\$ 21,431,736	

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, 2008  
 (With summarized financial information for the year ended December 31, 2007)

	2008			2007 Actual
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental	\$ 45,330,963	\$ 47,568,173	\$ 47,876,483	\$ 308,310
Charges for services provided to:				
Public	3,210,018	3,481,808	3,040,385	(441,423)
Other governmental entities	6,732	6,732	4,942	(1,790)
Other county departments	1	1	-	(1)
Miscellaneous	2,500	2,500	7,306	4,806
<b>Total Revenues</b>	<b>48,550,214</b>	<b>51,059,214</b>	<b>50,929,116</b>	<b>(130,098)</b>
Expenditures:				
Current:				
Health and human services:				
Salaries, wages and benefits	17,912,143	17,948,100	17,921,897	26,203
Travel & meetings	334,035	358,235	358,130	105
Capital outlay	-	30,000	-	30,000
Other operating expenditures	48,329,618	51,049,426	50,732,095	317,331
<b>Total Expenditures</b>	<b>66,575,796</b>	<b>69,385,761</b>	<b>69,012,122</b>	<b>373,639</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(18,025,582)</b>	<b>(18,326,547)</b>	<b>(18,083,006)</b>	<b>243,541</b>
Other Financing Sources (Uses):				
Transfers in	18,025,582	18,061,539	17,761,541	(299,998)
<b>Total Other Financing Sources (Uses)</b>	<b>18,025,582</b>	<b>18,061,539</b>	<b>17,761,541</b>	<b>(299,998)</b>
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (265,008)</b>	<b>(321,465)</b>	<b>\$ (56,457)</b>
Fund Balance - January 1			723,585	476,835
Fund Balance - December 31			<u>\$ 402,120</u>	<u>\$ 723,585</u>

See accompanying notes to required supplementary information

**WINNEBAGO COUNTY, WISCONSIN**

OTHER POSTEMPLOYMENT BENEFITS PLAN  
 SCHEDULE OF FUNDING PROGRESS  
 For the Year Ended December 31, 2008

<u>Actuarial Valuation Date</u>	<u>Actuarial Value Of Assets</u>	<u>Accrued Liability (AAL) Frozen Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
12/31/2007	\$ -	\$14,478,756	\$14,478,756	0%	\$45,478,388	31.8%
12/31/2008	\$ -	\$14,478,756	\$14,478,756	0%	\$47,250,799	30.6%

See accompanying notes to RSI.

## WINNEBAGO COUNTY, WISCONSIN

### OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS For the Year Ended December 31, 2008

<u>Date</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
12/31/2007	\$ 886,851	\$ 1,511,000	58.7%
12/31/2008	753,926	1,568,320	48.1

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2007. Information for prior years is not available.

See accompanying notes to RSI.

## WINNEBAGO COUNTY, WISCONSIN

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION December 31, 2008

#### 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:

#### General Fund

Information System	
Capital Outlay	<u>\$ 3,118</u>
Child Support	
Other Operating Expenditures	<u>\$ 8,174</u>
Parks	
Capital Outlay	<u>\$ 1,160</u>
Economic Development	
Other Operating Expenditures	<u>\$ 100</u>