

**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, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes	\$ 67,199,319	\$ 67,205,319	\$ 66,937,861	\$ (267,458)	\$ 65,113,184
Intergovernmental	10,764,029	11,543,035	10,964,625	(578,410)	10,829,740
Licenses and permits	338,275	286,275	274,161	(12,114)	298,055
Fines, forfeitures and penalties	792,364	792,364	809,585	17,221	765,755
Charges for services provided to:					
Public	4,119,490	4,112,831	4,004,499	(108,332)	3,819,921
Other governmental entities	1,090,437	1,090,437	1,175,957	85,520	989,398
Other county departments	181,870	190,170	177,376	(12,794)	144,559
Investment Income	1,498,062	1,528,562	1,021,663	(506,899)	1,650,300
Miscellaneous	364,844	366,656	358,084	(8,572)	877,565
<b>Total Revenues</b>	<b>86,348,690</b>	<b>87,115,649</b>	<b>85,723,811</b>	<b>(1,391,838)</b>	<b>84,488,477</b>
Expenditures:					
Current:					
General government	12,692,943	12,635,043	11,760,416	874,627	11,468,691
Public safety	25,531,574	26,015,650	25,385,793	629,857	24,683,137
Public works	3,219,560	2,880,524	2,756,922	123,602	3,252,286
Health and human services	3,484,007	3,944,718	3,680,769	263,949	3,327,385
Culture, education and recreation	2,624,577	2,630,501	2,291,162	339,339	3,418,297
Conservation and development	3,159,102	3,727,236	2,948,632	778,604	2,732,767
<b>Total Expenditures</b>	<b>50,711,763</b>	<b>51,833,672</b>	<b>48,823,694</b>	<b>3,009,978</b>	<b>48,882,563</b>
<b>Excess of Revenues Over Expenditures</b>	<b>35,636,927</b>	<b>35,281,977</b>	<b>36,900,117</b>	<b>1,618,140</b>	<b>35,605,914</b>
Other Financing Sources (Uses):					
Transfers in	275,000	313,660	313,660	-	200,000
Transfers out	(36,255,096)	(36,591,234)	(36,031,238)	559,996	(36,888,486)
<b>Total Other Financing Sources (Uses)</b>	<b>(35,980,096)</b>	<b>(36,277,574)</b>	<b>(35,717,578)</b>	<b>559,996</b>	<b>(36,688,486)</b>
<b>Change in Fund Balance</b>	<b>\$ (343,169)</b>	<b>\$ (995,597)</b>	<b>1,182,539</b>	<b>\$ 2,178,136</b>	<b>(1,082,572)</b>
Fund Balance - January 1			20,349,164		21,431,736
Fund Balance - December 31			<u>\$ 21,531,703</u>		<u>\$ 20,349,164</u>

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, 2009  
(With summarized financial information for the year ended December 31, 2008)

	2009				2008 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Intergovernmental	\$ 47,997,942	\$ 49,137,584	\$ 50,223,149	\$ 1,085,565	\$ 47,876,483
Charges for services provided to:					
Public	3,759,959	3,699,959	2,980,297	(719,662)	3,040,385
Other governmental entities	10,000	10,000	(1,638)	(11,638)	4,942
Other county departments	2	360	-	(360)	-
Miscellaneous	2,500	2,500	10,972	8,472	7,306
<b>Total Revenues</b>	<b>51,770,403</b>	<b>52,850,403</b>	<b>53,212,780</b>	<b>362,377</b>	<b>50,929,116</b>
Expenditures:					
Current:					
Health and human services:					
Salaries, wages and benefits	19,275,464	19,308,979	19,126,061	182,918	17,921,897
Travel & meetings	359,477	384,477	370,128	14,349	358,130
Capital outlay	-	30,000	29,677	323	-
Other operating expenditures	50,388,373	51,413,373	51,388,631	24,742	50,732,095
<b>Total Expenditures</b>	<b>70,023,314</b>	<b>71,136,829</b>	<b>70,914,497</b>	<b>222,332</b>	<b>69,012,122</b>
<b>Excess of Revenues Over (Under)</b> <b>Expenditures</b>	<b>(18,252,911)</b>	<b>(18,286,426)</b>	<b>(17,701,717)</b>	<b>584,709</b>	<b>(18,083,006)</b>
Other Financing Sources :					
Transfers in	18,252,911	18,286,426	17,736,427	(549,999)	17,761,541
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>34,710</b>	<b>\$ 34,710</b>	<b>(321,465)</b>
Fund Balance - January 1			402,120		723,585
Fund Balance - December 31			<u>\$ 436,830</u>		<u>\$ 402,120</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, 2009

Actuarial Valuation Date	Actuarial Value Of Assets	Accrued Liability (AAL) Frozen Entry Age	Unfunded AAL (UAAL)	Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
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%
12/31/2009	\$ -	\$ 7,246,582	\$ 7,246,582	0%	\$48,147,727	15.1%

See accompanying notes to RSI.

## WINNEBAGO COUNTY, WISCONSIN

### OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS For the Year Ended December 31, 2009

<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	1,593,626	47.3
12/31/2009	468,488	681,836	68.7

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, 2009

#### 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

Corporation Council	
Other Operating Expenditures	<u>\$ 2,421</u>
County Executive	
Other Operating Expenditures	<u>\$ 18</u>
Information Systems	
Capital Outlay	<u>\$ 10,440</u>
Child Support	
Other Operating Expenditures	<u>\$ 54</u>
Economic Development	
Other Operating Expenditures	<u>\$ 8,837</u>
Register of Deeds	
Other Operating Expenditures	<u>\$ 59</u>