

**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, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010				2009 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes	\$ 68,966,523	\$ 68,966,523	\$ 69,222,736	\$ 256,213	\$ 66,937,861
Intergovernmental	10,390,512	11,535,939	10,657,493	(878,446)	10,964,625
Licenses and permits	267,615	267,615	277,920	10,305	274,161
Fines, forfeitures and penalties	808,510	808,510	759,889	(48,621)	809,585
Charges for services provided to:					
Public	4,237,675	4,574,894	4,017,542	(557,352)	4,004,499
Other governmental entities	1,471,476	1,072,889	889,349	(183,540)	1,175,957
Other county departments	187,778	191,278	178,821	(12,457)	177,376
Investment Income	888,900	898,900	717,680	(181,220)	1,021,663
Miscellaneous	321,781	375,199	433,204	58,005	358,084
Total Revenues	87,540,770	88,691,747	87,154,634	(1,537,113)	85,723,811
Expenditures:					
Current:					
General government	13,852,034	13,471,630	12,509,644	961,986	11,760,416
Public safety	26,520,636	27,300,687	26,074,073	1,226,614	25,385,793
Public works	2,951,943	3,018,858	2,853,938	164,920	2,756,922
Health and human services	3,728,521	4,132,066	3,907,026	225,040	3,680,769
Culture, education and recreation	2,508,902	2,879,670	2,559,366	320,304	2,291,162
Conservation and development	2,943,662	3,559,368	2,683,977	875,391	2,948,632
Total Expenditures	52,505,698	54,362,279	50,588,024	3,774,255	48,823,694
Excess of Revenues Over Expenditures	35,035,072	34,329,468	36,566,610	2,237,142	36,900,117
Other Financing Sources (Uses):					
Transfers in	381,958	431,832	356,958	(74,874)	313,660
Transfers out	(35,594,008)	(35,582,408)	(33,182,412)	2,399,996	(36,031,238)
Total Other Financing Sources (Uses)	(35,212,050)	(35,150,576)	(32,825,454)	2,325,122	(35,717,578)
Change in Fund Balance	\$ (176,978)	\$ (821,108)	3,741,156	\$ 4,562,264	1,182,539
Fund Balance - January 1			21,531,703		20,349,164
Fund Balance - December 31			<u>\$ 25,272,859</u>		<u>\$ 21,531,703</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, 2010
(With summarized financial information for the year ended December 31, 2009)

	2010			2009 Actual	
	Original Budget	Final Budget	Actual		Variations with Final Budget
Revenues:					
Intergovernmental	\$ 37,326,022	\$ 37,355,940	\$ 38,732,278	\$ 1,376,338	\$ 50,223,149
Charges for services provided to:					
Public	3,304,684	3,304,684	2,750,710	(553,974)	2,980,297
Other governmental entities	10,000	10,000	470	(9,530)	(1,638)
Other county departments	1	1	-	(1)	-
Miscellaneous	1,000	1,000	55	(945)	10,972
Total Revenues	40,641,707	40,671,625	41,483,513	811,888	53,212,780
Expenditures:					
Current:					
Health and human services:					
Salaries, wages and benefits	19,806,602	19,836,520	19,035,560	800,960	19,126,061
Travel & meetings	381,120	381,120	349,703	31,417	370,128
Capital outlay	-	-	-	-	29,677
Other operating expenditures	39,122,438	39,122,438	38,625,278	497,160	51,388,631
Total Expenditures	59,310,160	59,340,078	58,010,541	1,329,537	70,914,497
Excess of Revenues Over (Under) Expenditures	(18,668,453)	(18,668,453)	(16,527,028)	2,141,425	(17,701,717)
Other Financing Sources :					
Transfers in	18,668,453	18,668,453	16,268,448	(2,400,005)	17,736,427
Change in Fund Balance	\$ -	\$ -	(258,580)	\$ (258,580)	34,710
Fund Balance - January 1			436,830		402,120
Fund Balance - December 31			<u>\$ 178,250</u>		<u>\$ 436,830</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, 2010

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%
12/31/2010	\$ -	\$ 7,246,582	\$ 7,246,582	0%	\$48,213,405	15.0%

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS For the Year Ended December 31, 2010

<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
12/31/2010	459,768	705,514	65.2

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, 2010

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 were no departments that are over budget.