

**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 accounted for in another fund.

WINNEBAGO COUNTY, WISCONSIN

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

For the year ended December 31, 2015
(With summarized financial information for the year ended December 31, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Revenues:				
Taxes	\$ 66,864,765	\$ 66,864,765	\$ 67,810,662	\$ 67,164,315
Intergovernmental	9,963,305	10,515,190	9,832,451	9,716,566
Licenses and permits	235,550	235,550	237,479	234,247
Fines, forfeitures and penalties	753,200	753,200	667,273	709,545
Charges for services provided to:				
Public	4,355,826	4,384,826	4,196,016	4,269,857
Other governmental entities	-	-	-	928,648
Other county departments	288,509	288,509	242,710	291,537
Investment Income	288,509	628,425	665,850	985,509
Miscellaneous	411,771	529,271	787,136	525,723
Total Revenues	83,161,435	84,199,736	84,439,577	84,825,947
Expenditures:				
Current:				
General government	14,919,480	15,742,924	14,423,311	13,082,053
Public safety	28,319,613	28,404,151	27,407,060	26,399,762
Public works	3,080,815	3,117,634	2,618,312	2,811,928
Health and human services	5,608,955	6,048,164	5,446,312	5,143,328
Culture, education and recreation	2,679,355	3,201,435	2,554,295	2,377,741
Conservation and development	2,850,395	3,048,830	2,739,567	2,939,884
Total Expenditures	57,458,613	59,563,138	55,188,857	52,754,696
Excess of Revenues Over Expenditures	25,702,822	24,636,598	29,250,720	32,071,251
Other Financing Sources (Uses):				
Transfers in	-	-	-	548,712
Transfers out	(27,655,243)	(29,958,121)	(27,758,122)	(33,263,027)
Total Other Financing Sources (Uses)	(27,655,243)	(29,958,121)	(27,758,122)	(32,714,315)
Change in Fund Balance	\$ (1,952,421)	\$ (5,321,523)	1,492,598	\$ (643,064)
Fund Balance - January 1			29,700,551	30,343,615
Fund Balance - December 31			\$ 31,193,149	\$ 29,700,551

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

For the year ended December 31, 2015
 (With summarized financial information for the year ended December 31, 2014)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Revenues:				
Intergovernmental	\$ 22,562,712	\$ 22,562,712	\$ 23,838,117	\$ 1,275,405
Charges for services provided to:				
Public	2,306,570	2,306,570	2,338,877	32,307
Other governmental entities	5,300	5,300	13,692	8,392
Miscellaneous	-	-	54	54
Total Revenues	24,874,582	24,874,582	26,190,740	1,316,158
Expenditures:				
Health and human services:				
Salaries, wages and benefits	19,912,490	19,912,490	19,544,014	368,476
Travel & meetings	383,142	412,642	404,627	8,015
Capital outlay	44,500	44,500	43,627	873
Other operating expenditures	22,298,677	22,279,587	21,693,740	585,847
Total Expenditures	42,638,809	42,649,219	41,686,008	963,211
Excess of Revenues Over (Under) Expenditures	(17,764,227)	(17,774,637)	(15,495,268)	2,279,369
Other Financing Sources				
Transfers	17,764,227	17,764,227	15,564,224	(2,200,003)
Change in Fund Balance	\$ -	\$ (10,410)	68,956	\$ 79,366
Fund Balance - January 1			77,830	146,736
Fund Balance - December 31			\$ 146,786	\$ 77,830

WINNEBAGO COUNTY, WISCONSIN

OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF FUNDING PROGRESS For the Year Ended December 31, 2015

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	31.80%
12/31/2007	-	14,478,756	14,478,756	0%	47,250,799	30.60%
12/31/2009	-	7,246,582	7,246,582	0%	48,147,727	15.10%
12/31/2009	-	7,246,582	7,246,582	0%	48,213,405	15.00%
12/31/2012	-	5,953,171	5,953,171	0%	49,302,502	12.10%
12/31/2012	-	6,131,766	6,131,766	0%	49,460,999	12.40%
12/31/2014	-	5,496,869	5,496,869	0%	50,460,069	11.50%
12/31/2014	-	5,709,760	5,709,760	0%	51,547,721	11.08%

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

OTHER POSTEMPLOYMENT BENEFITS PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS For the Year Ended December 31, 2015

<u>Date</u>	<u>Employer Contributions</u>	<u>Annual Required Contributions (ARC)</u>	<u>Percentage Contributed</u>
12/31/2007	\$ 886,851	\$ 1,511,000	58.7%
12/31/2008	753,926	1,593,929	47.3
12/31/2009	468,488	681,836	68.7
12/31/2010	459,768	705,514	65.2
12/31/2011	443,470	733,735	60.4
12/31/2012	516,496	603,540	85.6
12/31/2013	248,009	621,770	39.9
12/31/2014	292,797	600,078	48.8
12/31/2015	278,412	639,037	43.6

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

Schedule of Proportionate Share of the Net Pension Asset Wisconsin Retirement System Last 10 Fiscal Years*

	2015
Proportion of the net pension asset	<u>0.39181473%</u>
Proportionate share of the net pension asset	\$ 9,624,041
Covered-employee payroll	\$ 50,604,492
Plan fiduciary net position as a percentage of the total pension asset	102.74%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

Schedule of Contributions Wisconsin Retirement System Last 10 Fiscal Years*

	<u>2015</u>
Contractually required contributions	\$ 3,821,608
Contributions in relation to the contractually required	\$ 3,821,608
Covered-employee payroll	\$ 50,604,492
Contributions as a percentage of covered-employee payroll	7.55%

* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year.

See accompanying notes to RSI.

WINNEBAGO COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the year ended December 31, 2015

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:

County Clerk			Child Support	
Salary, Wages and Benefits	\$	23	Salary, Wages and Benefits	240
County Treasurer			Veterans Service	
Salary, Wages and Benefits		2,054	Salary, Wages and Benefits	135
Corporation Counsel			Planning	
Salary, Wages and Benefits		4	Salary, Wages and Benefits	272
Other Operating Expenditures		11,677	Property Lister	
Miscellaneous			Salary, Wages and Benefits	1,393
Salary, Wages and Benefits		41,097	Register of Deeds	
Coroner			Salary, Wages and Benefits	4
Other Operating Expenditures		1,980	Other Operating Expenditures	684
Sheriff				
Salary, Wages and Benefits		2,215		

WINNEBAGO COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2015

NOTE A GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71

The County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available.

NOTE B WISCONSIN RETIREMENT SYSTEM

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