

**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, 2017
(With summarized financial information for the year ended December 31, 2016)

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variances with Final Budget	
Revenues:					
Taxes	\$ 67,205,130	\$ 67,205,130	\$ 67,377,739	\$ 172,609	\$ 66,191,341
Intergovernmental	10,329,714	11,159,509	10,698,482	(461,027)	10,121,827
Licenses and permits	232,875	232,875	252,280	19,405	261,132
Fines, forfeitures and penalties	665,200	665,200	749,062	83,862	673,374
Charges for services provided to:					
Public	4,315,867	4,338,685	4,085,126	(253,559)	4,198,700
Other governmental entities	1,094,828	1,094,828	1,071,142	(23,686)	1,098,245
Other county departments	241,529	244,729	257,471	12,742	285,431
Investment Income	774,420	774,420	821,533	47,113	347,987
Miscellaneous	524,570	872,376	590,182	(282,194)	497,806
Total Revenues	85,384,133	86,587,752	85,903,017	(684,735)	83,675,843
Expenditures:					
Current:					
General government	14,663,325	15,106,479	13,882,623	1,223,856	13,991,435
Public safety	29,686,577	30,297,023	28,693,662	1,603,361	27,409,030
Public works	3,165,000	3,165,000	2,824,273	340,727	2,664,258
Health and human services	6,196,291	6,503,892	6,132,168	371,724	5,734,606
Culture, education and recreation	2,644,361	3,338,053	2,401,999	936,054	2,282,779
Conservation and development	3,141,417	3,357,311	2,918,551	438,760	2,790,691
Total Expenditures	59,496,971	61,767,758	56,853,276	4,914,482	54,872,799
Excess of Revenues Over Expenditures	25,887,162	24,819,994	29,049,741	4,229,747	28,803,044
Other Financing Sources (Uses):					
Transfers in	-	-	-	-	386,366
Transfers out	(28,586,142)	(28,635,142)	(24,350,173)	4,284,969	(26,729,870)
Total Other Financing Sources (Uses)	(28,586,142)	(28,635,142)	(24,350,173)	4,284,969	(26,343,504)
Change in Fund Balance	\$ (2,698,980)	\$ (3,815,148)	4,699,568	\$ 8,514,716	2,459,540
Fund Balance - January 1			34,720,298		32,260,758
Fund Balance - December 31			<u>\$ 39,419,866</u>		<u>\$ 34,720,298</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**

For the year ended December 31, 2017
(With summarized financial information for the year ended December 31, 2016)

	2017			Variances with Final Budget	2016 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Intergovernmental	\$ 23,338,102	\$ 23,338,102	\$ 25,954,922	\$ 2,616,820	\$ 24,058,111
Charges for services provided to:					
Public	2,259,102	2,259,102	1,828,245	(430,857)	1,995,710
Other governmental entities	14,000	14,000	19,400	5,400	22,299
Miscellaneous	1	1	633	632	672
Total Revenues	<u>25,611,205</u>	<u>25,611,205</u>	<u>27,803,200</u>	<u>2,191,995</u>	<u>26,076,792</u>
Expenditures:					
Health and human services:					
Salaries, wages and benefits	20,936,629	20,936,629	20,279,254	657,375	19,632,480
Travel & meetings	436,503	436,503	381,565	54,938	378,429
Capital outlay	25,000	25,000	21,546	3,454	23,110
Other operating expenditures	22,286,447	22,340,966	21,562,518	778,448	22,225,164
Total Expenditures	<u>43,684,579</u>	<u>43,739,098</u>	<u>42,244,883</u>	<u>1,494,215</u>	<u>42,259,183</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,073,374)</u>	<u>(18,127,893)</u>	<u>(14,441,683)</u>	<u>3,686,210</u>	<u>(16,182,391)</u>
Other Financing Sources					
Transfers In	18,073,374	18,073,374	14,973,380	(3,099,994)	16,120,185
Change in Fund Balance	<u>\$ -</u>	<u>\$ (54,519)</u>	<u>531,697</u>	<u>\$ 586,216</u>	<u>(62,206)</u>
Fund Balance - January 1			<u>84,580</u>		<u>146,786</u>
Fund Balance - December 31			<u>\$ 616,277</u>		<u>\$ 84,580</u>

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS

	2017
Total OPEB Liability	
Service cost	\$ 444,613
Interest	245,770
Benefit payments	(615,305)
Net change in total OPEB liability	75,078
Total OPEB liability - beginning	6,634,285
Total OPEB liability - ending (a)	\$ 6,709,363
Covered-employee payroll	\$ 43,661,076
County's net OPEB liability as a percentage of covered-employee payroll	15.37%

* The amounts presented for each fiscal year were determined as of the prior fiscal year end. Amounts for prior years were not available.

The notes to the required supplementary information are an integral part of this schedule.

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN

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

	2017
Proportion of the net pension liability	0.39047601%
Proportionate share of the net pension liability	\$ 3,218,455
Covered-employee payroll	\$ 52,160,979
Plan fiduciary net position as a percentage of the total pension asset	99.12%
	2016
Proportion of the net pension liability	0.39217553%
Proportionate share of the net pension liability	\$ 6,372,776
Covered-employee payroll	\$ 51,889,448
Plan fiduciary net position as a percentage of the total pension asset	98.20%
	2015
Proportion of the net pension asset	0.39181473%
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 required supplementary information.

WINNEBAGO COUNTY, WISCONSIN

Schedule of Contributions Wisconsin Retirement System Last 10 Fiscal Years*

	<u>2017</u>
Contractually required contributions	\$ 4,322,720
Contributions in relation to the contractually required	\$ 4,322,720
Covered-employee payroll (fiscal year)	\$ 53,508,250
Contributions as a percentage of covered-employee payroll	8.08%
	 <u>2016</u>
Contractually required contributions	\$ 3,704,209
Contributions in relation to the contractually required	\$ 3,704,209
Covered-employee payroll (fiscal year)	\$ 52,160,979
Contributions as a percentage of covered-employee payroll	7.10%
	 <u>2015</u>
Contractually required contributions	\$ 3,797,603
Contributions in relation to the contractually required	\$ 3,797,603
Covered-employee payroll (fiscal year)	\$ 51,889,448
Contributions as a percentage of covered-employee payroll	7.32%

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

See accompanying notes to required supplementary information.

WINNEBAGO COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2017

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:

District Attorney		
Travel and meetings	\$	400

WINNEBAGO COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the year ended December 31, 2017

NOTE A - WISCONSIN RETIREMENT SYSTEM

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

NOTE B - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 75

The County implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions for the fiscal year ended December 31, 2017. Information for prior years is not available.