

# **DOUGLAS COUNTY, WISCONSIN**

## **Comprehensive Annual Financial Report For the year ended December 31, 2013**



**Prepared by:**  
**Finance Department**  
Ann Doucette, Director



**DOUGLAS COUNTY, WISCONSIN**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**Year Ended December 31, 2013**  
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# **INTRODUCTORY SECTION**





**Douglas County, Wisconsin**  
**Finance Department**  
**1313 Belknap Street, Room 206 H**  
**Superior, WI 54880**  
(715) 395-1622

*Ann Doucette,*  
*Finance Director*  
*Candace Holm-Anderson,*  
*Assistant Finance Director*

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June 25, 2014

County Board of Supervisors  
Citizens of Douglas County

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Douglas County, Wisconsin for the fiscal year ended December 31, 2013. Douglas County management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that was established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Wipfli LLP, a firm of certified public accountants, has issued an unmodified, or clean, opinion on Douglas County's financial statements for the year ended December 31, 2013. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

### **Profile of the Government**

Douglas County, organized in 1854, is located in the northwest corner of Wisconsin, bordering Lake Superior. Because of its many lakes and forests, the area is known for providing excellent, year-round recreational opportunities. The County occupies a land area of 1,342 square miles and serves a population of 44,159. There are 154 named lakes in the County, many parks and trails, and 640,300 acres of forestland. Douglas County has the largest county forest in the State of Wisconsin.

The County's legislative body is the 21 member Board of Supervisors, each elected to a two-year term of office. The Board delegates responsibility to its membership by using the Standing Committee form of government. The eight committees are Executive; Administrative; Public Safety; Zoning; Extension Education and Recycling; Land and Development; Highway and Forestry; Parks and Recreation. The Board appoints an Administrator to carry out its policies and ordinances. The Administrator is also responsible for appointing department heads and overseeing the day-to-day operations of the County.

The County provides a range of governmental services authorized by state statute. Those services include maintenance of public records, a two-branch circuit court system, public safety, highway, human services, public health, forestland and park management, zoning and conservation, veteran's affairs, recycling and solid

waste, and the University of Wisconsin extension service. The Comprehensive Annual Financial Report includes all the funds of Douglas County, Wisconsin, as well as its component unit, the Douglas County Revolving Loan Fund, Inc. A component unit is a legally separate entity for which Douglas County is financially accountable. The operations of the Revolving Loan Fund are reported on the same fiscal year (calendar year) as the County and are presented in a separate column.

The Board traditionally adopts an annual budget by the last Tuesday of October. The annual budget serves as the foundation for Douglas County's financial planning and control. The budget is prepared by fund and department. Department heads may make transfers of line items, not involving capital outlay, within a department with approval of the Administration Committee. Transfers involving capital outlay, between funds/departments or from reserve funds require approval from the Board of Supervisors.

## **Local Economy**

Douglas County has a long history as a transportation hub. Transportation along with trade and utilities make up the sector that generates the largest share of the County's total personal income. The sector is unique in the County for wages that exceed the industry average in the state and its concentration of jobs. Two trucking companies are included in the top ten employers in the County. The county seat, Superior, is adjacent to Duluth, Minnesota. The Port of Duluth-Superior has been the backbone of the region's economy. It is known as the Great Lakes "bulk cargo capital." It accommodates the maritime transportation needs of a wide variety of industries ranging from agriculture, forestry, mining and manufacturing to construction, power generation, and passenger cruising. Over 11,500 jobs depend on cargo shipments in and out of the port, as approximately 40 million short tons of cargo are handled in the port each year. The port ranks #1 nationally for loadings of iron ore, #4 nationally for coal, #1 on the U.S. Great Lakes for grain and it is also the largest dry bulk port in the U.S. Iron ore and coal account for 85% of the port's tonnage. Project cargoes surged in 2013, with two-thirds of those shipments being wind turbine components. Other top industries within Douglas County include educational and health services, in which the four top employers are represented, leisure and hospitality, manufacturing, and public administration. The local economy is well diversified and has been able to weather the economic downturn better than most areas of the State, as evidenced by the increase in sales tax and the stabilization of timber sale revenue from 2012 to 2013.

There was an employed labor force of 21,590 in Douglas County in 2013, a level that has remained relatively stable over the past five years. Over 35% of the County's workforce travels out of the County for employment. With the County being adjacent to Minnesota, nearly 90% of these commuters are employed in the City of Duluth. Even though over one-third of the workforce leaves the County for employment, employers in Douglas County attract 4,400 workers from neighboring communities. The vast majority of these workers are from Minnesota. The workforce and the County's annual average wage remained relatively stable over the previous year. The unemployment rate, not seasonally adjusted, which averaged 5.8% for 2013, was less than the State's average of 6.7%.

Strategies that have been implemented include a wage freeze for all employees and increased employee contributions for health insurance premiums. All programs and services were examined and changes were made to improve efficiencies and quality. For example the State decided to restructure how Economic Support services were provided to Wisconsin citizens. The Health and Human Services staff along with staff from the Finance Department worked with neighboring counties to form the ten-member Great Rivers Income Maintenance Consortium. Quality services will be able to continue despite State funding reductions.

As mentioned previously, the County experienced gain in sales tax revenue from 2012. Increased purchases for motor vehicles, building materials, and durable wholesale goods resulted in a 9.4% gain over the previous year. As consumer confidence continues to strengthen and the housing market recovers, the County anticipates an upward trend in sales tax revenue.

In order to take advantage of lower interest rates, at the County's annual budget meeting in October of 2012, the Board of Supervisors approved the borrowing of \$5.9 million on a 20-year loan from the State of Wisconsin's Board of Commissioner of Public Lands fund to pay off its unfunded actuarial accrued liability. The loan was approved and issued in January 2013, with an interest rate of 3.375%. Previously, the County was being charged interest of 7.3% on the unfunded actuarial accrued liability by the State of Wisconsin's Employee Trust Funds.

### **Long-Term Financial Planning and Relevant Financial Policies**

At the end of 2013, the general fund's unassigned fund balance was above the policy guidelines set by the County Board of Supervisors for budgetary planning purposes. The policy states that the unassigned fund balance compared to governmental fund expenditures will be maintained at a minimum of 12% or about eight weeks of working capital for operations. At the end of 2013, the unassigned fund balance was approximately 13% of governmental fund expenditures. The unassigned fund balance level has been consistently above the required policy level, which allows the County to address capital projects, thus reducing the amount that will have to be either borrowed or levied.

One of the reasons the balance has remained strong is due to excess timber sales revenue. Douglas County has the largest county forest in the State of Wisconsin. The Board has set guidelines for the Forestry Department's unrestricted net position, where any excess over the policy amount must be transferred to the general fund. A similar policy is in effect for the Health and Human Services Funds. These two funds have also realized considerable budget savings in the last five years.

Improving Douglas County's highways is a top priority for the County Board of Supervisors. An initial five-year plan was approved in 2005 for the upgrading of Douglas County's highways. The plan is updated each year and priorities are reassessed and shifted depending on road conditions. The implementation of the plan has been funded by capital grants from the state and/or federal governments or private industry. One-time capital project funds have also been used as well as the issuance of general obligation bonds. The County last issued bonds for a major highway project in 2006, but plans to take advantage of the low interest rate climate over the next five years. To minimize the impact on taxpayers, the County will examine current debt load and projected debt service to find opportunities that will allow for manageable increases.

Major upgrades to the County's communications systems continue to take place. Software, hardware, towers and radio equipment are being replaced or enhanced through a combination of grant and capital projects funding. The County funds a variety of capital projects through its annual capital funding process. Projects or large equipment purchases are prioritized based on specific criteria. Funding for the process consists of grants, excess and one-time revenue sources, as well as reserves.

### **Major Initiatives**

As mentioned previously, the highway improvement plan is the County's priority in the upcoming years. The plan prioritizes all County highways with respect to components such as safety, traffic volumes, pavement condition, and potential development for industries. The plan is dynamic and can be reprioritized depending on changes in the

components. The County anticipates bonding for improvements within the next few years. Other projects on the horizon include the restoration of the County's historic courthouse, improving security inside the courthouse and government center, communication upgrades and other upgrades to County buildings, parks and dams.

### **Awards and Acknowledgments**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Douglas County for its CAFR for the year ended December 31, 2012. This was the nineteenth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized CAFR. The report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Finance Department, with special recognition going to Candace Holm Anderson, Assistant Finance Director and Brenda Ostrander, Project Coordinator. I would also like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Administrator Andy Lisak, Department Managers and to the County Board of Supervisors for their support in maintaining high standards of professionalism regarding the management of Douglas County's finances.

Respectfully submitted,



Ann Doucette  
Finance Director





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

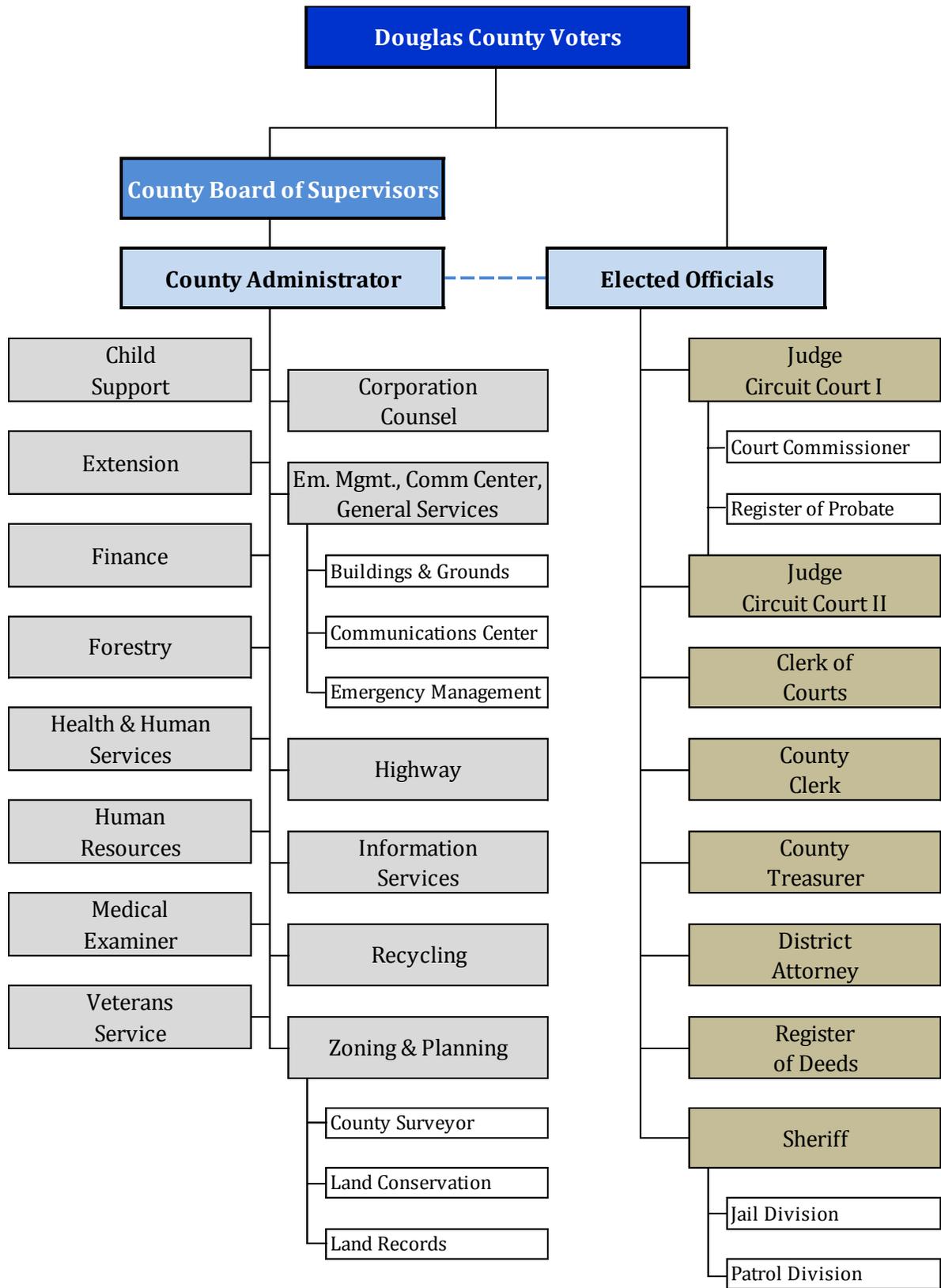
Presented to

**Douglas County**  
**Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO



— Direct Report  
 - - - Budgetary/Policy Responsibility

DOUGLAS COUNTY, WISCONSIN  
List of Elected and Appointed Officials  
December 31, 2013

Elected Officials

<u>Supervisory District</u>	<u>Name</u>
First	Samuel Pomush
Second	Terry White
Third	Douglas Finn
Fourth	John O'Brien
Fifth	Nick Baker
Sixth	Jim Paine
Seventh	Charles Glazman
Eighth	John Robinson
Ninth	Alan Jaques
Tenth	Lawrence J. Quam
Eleventh	Marvin Finendale
Twelfth	Rosemary Lear
Thirteenth	Keith A. Allen
Fourteenth	Patricia Ryan
Fifteenth	Susan Hendrickson
Sixteenth	Kay F. Johnson
Seventeenth	Mark Liebaert
Eighteenth	Rae Ann Anderson
Nineteenth	Robert Mock
Twentieth	David Conley
Twenty-First	Mary Lou Bergman

Elected Officials (continued)

<u>County Office</u>	<u>Name</u>
Clerk of Courts	Joan Osty
County Clerk	Susan T. Sandvick
Register of Deeds	Gayle I Wahner
Sheriff	Thomas G. Dalbec
County Treasurer	Linda Helenius

<u>State/County Office</u>	
Circuit Court Branch I	Judge Kelly Thimm
Circuit Court Branch II	Judge George Glonek
District Attorney	Dan Blank

Appointed Officials

<u>Position</u>	<u>Name</u>
Administrator	Andy Lisak
Administrator of Child Support	Lisa Johnson
Corporation Counsel	Carolyn Pierce
Director of Finance	Ann Doucette
Director of Health and Human Services	Pat Schanen
Director of MIS	David Dusek
Director of Natural Resources	Jonathan Harris
Emergency Management Coordinator	Keith Kesler
Extension Office Chair	Linda Bruce
Family Court Commissioner	Rebecca Lovejoy
Highway Commissioner (interim)	Jason Jackman
Medical Examiner	Darrell Witt
Solid Waste/Recycling Coordinator	Mary Klun
Supervisor of Building and Grounds	Keith Kesler
Surveyor	Ben Klitzke
Veterans Service Officer	Trevor Welsch
Zoning and Housing Authority Administrator	Stephen Rannenberg



**FINANCIAL**

**SECTION**



## Independent Auditor's Report

County Board  
Douglas County  
Superior, Wisconsin

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Wisconsin (the "County"), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. The financial statements of the Douglas County Revolving Loan Fund Inc., a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Wisconsin, as of December 31, 2013; and the respective changes in financial position and, where applicable, cash flows thereof; and the respective budgetary comparison for the general fund and human services fund for the year then ended in accordance with accounting principles generally accepted in the United States.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States require that the management's discussion and analysis and schedule of funding progress for other postemployment benefits on pages 23 through 31 and page 88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The introductory section, combining and individual fund financial statements and schedules, capital assets used in the operation of governmental funds schedules, and statistical section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules and capital assets used in the operation of governmental funds schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

June 25, 2014  
Eau Claire, Wisconsin

## **Management's Discussion and Analysis**

As management of Douglas County, Wisconsin, we offer readers of Douglas County Wisconsin's financial statements this narrative overview and analysis of the financial activities of Douglas County, Wisconsin for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 9-12 of this report.

### **Financial Highlights**

- The assets and deferred outflows of resources of Douglas County, Wisconsin exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$102,274,005. This amount is identified as net position, which increased \$4,602,515 from the prior year. Of this amount, \$18,966,922 is unrestricted and may be used to meet the County's ongoing obligations.
- Douglas County's total assets and deferred outflows increased by \$1,917,714. The majority of the increase was in capital assets. The largest part of the increase was in the infrastructure category. The County completed several highway and forestry projects in 2013 and grants and donations were used to acquire land tracts for the Forestry Department.
- As of the close of the current fiscal year, Douglas County Wisconsin's governmental funds reported combined ending fund balances of \$15,781,488, a slight decrease of \$29,326 from the previous year. Approximately 82% of this total amount, \$12,947,464 is reported as committed, assigned, and unassigned and is available for spending, at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,428,146, or 13.4% of total governmental fund expenditures.
- Douglas County Wisconsin's general obligation debt increased by \$3,523,752, or 11.8%, during the current fiscal year. The County received a loan of \$5,958,752 from the Wisconsin Board of Commissioners of Public Lands to eliminate its unfunded actuarial accrued liability with the Wisconsin Retirement System. The outstanding general obligation bonds and notes were reduced by \$2,435,000 in 2013.

### **Overview of the Financial Statements**

The discussion and analysis serves as an introduction to Douglas County's basic financial statements, which consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

#### **Government-Wide Financial Statements**

The government-wide financial statements, found on pages 35-37, are designed to give a broad overview of Douglas County's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of Douglas County's assets, deferred outflows, liabilities, and deferred inflows, with the difference between these reported as net position. Increases or decreases in net position over time, may serve as a useful indicator of whether the County's financial position is improving or deteriorating. The Statement of Activities presents information indicating

how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event that caused the change occurs, regardless of the timing of the related cash flows. As a result, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years; examples include uncollected taxes and earned but unused vacation days.

Both of the government-wide financial statements differentiate functions that are primarily supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover the majority of their costs through user fees and charges (business-type activities). The County's governmental activities included general government, public safety, highways and bridges, conservation and development, and culture and recreation. The County's business-type activity is forest resources with funding coming from timber sales.

The government-wide financial statements include not only Douglas County itself, referred to as the primary government, but also the legally separate Douglas County Revolving Loan Fund, Inc. (Revolving Loan Fund), for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. Financial statements for the Revolving Loan Fund can be obtained at the Douglas County Treasurer's Office, Douglas County Courthouse, 1313 Belknap Street, Room 101, Superior, Wisconsin 54880

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Douglas County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Douglas County's funds can be divided into three categories: governmental, proprietary, and fiduciary.

**Governmental funds** are used to account for basically the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This information may be useful in evaluating Douglas County's near-term financing requirements. Governmental fund statements are located on pages 38 - 47.

Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in order to better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in the comparison between governmental funds and governmental activities.

Douglas County maintains seven individual governmental funds. Information is presented separately in the governmental fund financial statements for the General Fund, Human Services Fund, and the Debt Service Fund, all of which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is included in the combining and individual fund section of this report.

The County adopts an annual budget for all funds. A budgetary comparison statement has been provided for the General Fund and the Human Services Fund (a major special revenue fund) to demonstrate compliance with this budget.

## **Proprietary Fund Types**

Douglas County maintains two types of proprietary funds. An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its forestry operations. Internal service funds, the other type of proprietary fund type, are used to accumulate and allocate costs internally among the County's various functions, or in the case of the Highway Fund, to state and local governments. The County uses this type of fund to also account for data processing services, self-insurances, central supply function, and the land records operation. Because these services predominately benefit governmental rather than business-type functions, they are included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements, which are located on pages 48 - 51. Individual fund data, for the enterprise fund and internal service funds, is included in the combining and individual fund section of this report.

**Fiduciary funds** are used to account for resources held for the benefit of parties outside Douglas County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statement is located on page 52.

The **notes** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are located on pages 53 - 82.

### Other Information

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information and the combining and individual fund statements referred to earlier in connection with nonmajor governmental and internal service funds. Schedules relating to capital assets used in the operation of governmental funds are also included. These statements and schedules immediately follow the notes to the financial statements and are located on pages 83-138.

### Government-Wide Financial Analysis

As noted earlier, over time net position may serve as a useful indicator of the County's financial position. The largest portion of the County's net position, approximately 80%, is invested in capital assets, less any related debt used to acquire those assets that is still outstanding. Capital assets include such items as land, buildings, infrastructure, machinery and equipment. The County uses these assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it is important to realize that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

#### Douglas County, Wisconsin Net Position

	Governmental activities		Business-type activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets and deferred outflows	\$ 51,934,647	\$ 53,108,882	\$ 2,873,264	\$ 3,455,374	\$ 54,807,911	\$ 56,564,256
Capital assets	100,938,433	99,432,948	9,019,814	6,851,240	109,958,247	106,284,188
<b>Total assets and deferred outflows</b>	<b>152,873,080</b>	<b>152,541,830</b>	<b>11,893,078</b>	<b>10,306,614</b>	<b>164,766,158</b>	<b>162,848,444</b>
Long-term liabilities outstanding	36,222,796	28,797,400	-	-	36,222,796	28,797,400
Other liabilities and deferred inflows	24,620,294	35,140,739	1,649,063	1,238,814	26,269,357	36,379,553
<b>Total liabilities and deferred inflows</b>	<b>60,843,090</b>	<b>63,938,139</b>	<b>1,649,063</b>	<b>1,238,814</b>	<b>62,492,153</b>	<b>65,176,953</b>
Net position:						
Net investment in capital assets	73,306,134	68,770,195	9,019,814	6,851,240	82,325,948	75,621,435
Restricted	981,135	2,744,184	-	-	981,135	2,744,184
Unrestricted	17,742,721	17,089,312	1,224,201	2,216,560	18,966,922	19,305,872
<b>Total net position</b>	<b>\$ 92,029,990</b>	<b>\$ 88,603,691</b>	<b>\$ 10,244,015</b>	<b>\$ 9,067,800</b>	<b>\$ 102,274,005</b>	<b>\$ 97,671,491</b>

An additional portion of the County’s net position, 1.0%, represents resources that are subject to external restrictions on how they can be used. The remaining net position of \$18,966,922 is unrestricted and may be used to meet the County’s ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Douglas County was able to report positive balances in all three categories of net position, both for the government as a whole and for its separate governmental and business-type activities. The same situation held true for the prior year.

Restricted net position reported in connection with Douglas County’s total activities decreased by approximately 64%, as projects with outside criteria were completed.

Douglas County’s total net position increased by \$4.6 million. The increase was mainly capital assets increasing due to the completion of highway and forestry projects and forestry land acquisition.

### Douglas County, Wisconsin Changes in Net Position

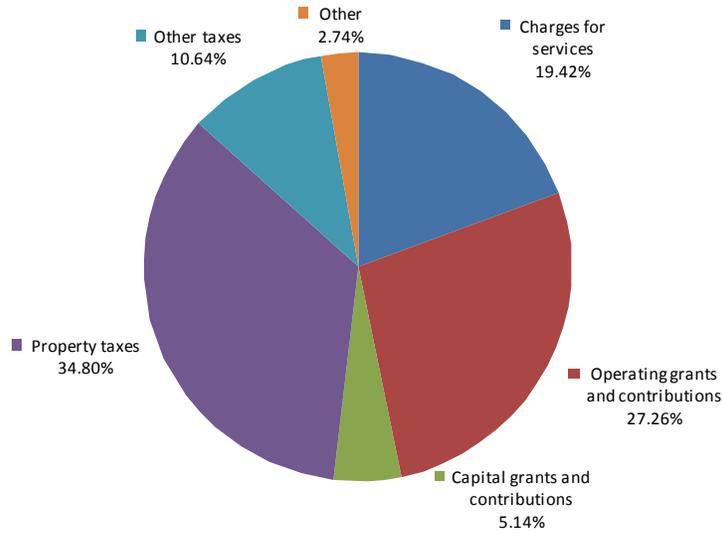
	Governmental activities		Business-type activities		Total	
	2013	2012 <sup>1</sup>	2013	2012	2013	2012 <sup>1</sup>
Revenues:						
Program revenues:						
Charges for services	\$ 8,523,936	\$ 8,450,484	\$ 2,843,565	\$ 3,092,796	\$ 11,367,501	\$ 11,543,280
Operating grants and contributions	11,963,643	13,189,243	-	-	11,963,643	13,189,243
Capital grants and contributions	2,254,365	1,442,653	706,162	-	2,960,527	1,442,653
General revenues:						
Property taxes	15,271,535	15,030,118	-	-	15,271,535	15,030,118
Other taxes	4,667,218	4,448,636	-	-	4,667,218	4,448,636
Other	1,202,431	1,532,827	616,267	438,865	1,818,698	1,971,692
<b>Total revenues</b>	<b>43,883,128</b>	<b>44,093,961</b>	<b>4,165,994</b>	<b>3,531,661</b>	<b>48,049,122</b>	<b>47,625,622</b>
Expenses:						
General government	6,832,181	6,170,189	-	-	6,832,181	6,170,189
Public safety	12,005,996	12,006,504	-	-	12,005,996	12,006,504
Public works	8,019,114	7,941,788	-	-	8,019,114	7,941,788
Health and human services	12,093,594	12,100,733	-	-	12,093,594	12,100,733
Culture, recreation and education	624,262	641,244	400,391	429,758	1,024,653	1,071,002
Conservation and development	929,968	1,033,493	34,987	40,632	964,955	1,074,125
Interest on long term debt	1,024,713	1,401,502	-	-	1,024,713	1,401,502
Timber sales	-	-	1,481,401	1,470,491	1,481,401	1,470,491
<b>Total expenses</b>	<b>41,529,828</b>	<b>41,295,453</b>	<b>1,916,779</b>	<b>1,940,881</b>	<b>43,446,607</b>	<b>43,236,334</b>
Increase in net position before transfers	2,353,300	2,798,508	2,249,215	1,590,780	4,602,515	4,389,288
Transfers	1,073,000	1,034,116	(1,073,000)	(1,034,116)	-	-
Increase in net position	3,426,300	3,832,624	1,176,215	556,664	4,602,515	4,389,288
Net position - beginning	88,603,690	85,104,044	9,067,800	8,511,136	97,671,490	93,615,180
Restatement GASB #65	-	(332,978)	-	-	-	(332,978)
Net position - as Restated	88,603,690	84,771,066	9,067,800	8,511,136	97,671,490	93,282,202
Net position - ending	<b>\$ 92,029,990</b>	<b>\$ 88,603,690</b>	<b>\$ 10,244,015</b>	<b>\$ 9,067,800</b>	<b>\$102,274,005</b>	<b>\$ 97,671,490</b>

<sup>1</sup> Prior year balances were reclassified to conform to the current year’s presentation

**Governmental Activities.** Governmental activities, for the year 2013, increased Douglas County’s net position by \$2,353,300 before transfers. The increase was primarily due to positive results in the Health and Human Services, Highway, and Health Insurance Funds.

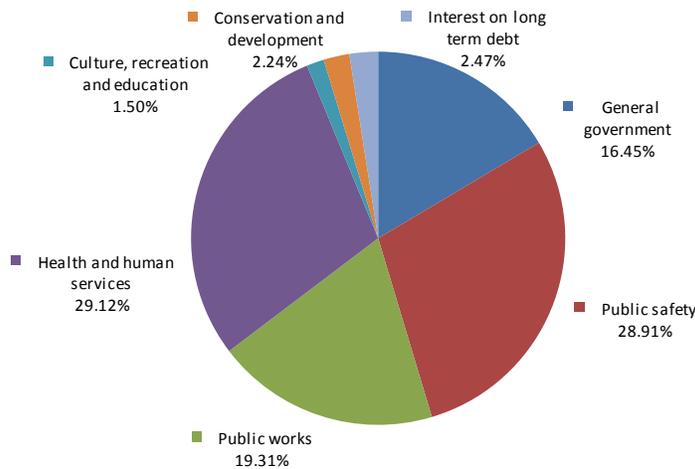
Governmental activities revenues for the year ended December 31, 2013 were relatively stable from the previous year, with a less than one percent decrease.

**Revenues by Source (2013)  
Governmental Activities**



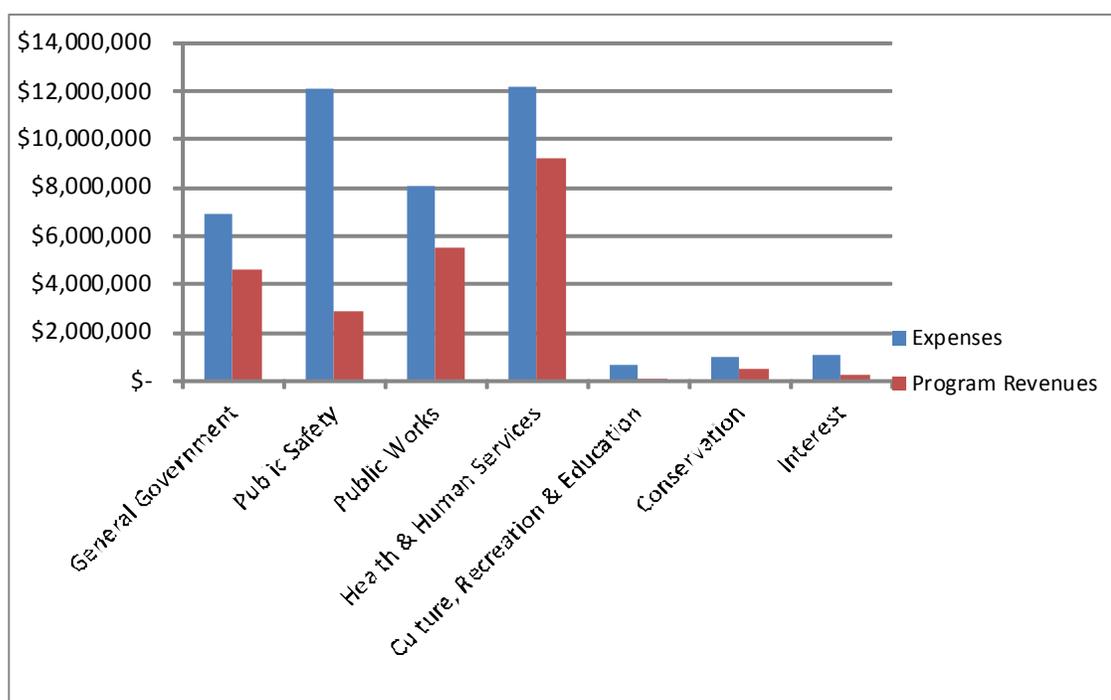
Governmental activities expenses were relatively stable compared to the previous year. Interest on long-term debt decreased from 2012 due to prior years' refunding of general obligation bonds.

**Expenses by Function (2013)  
Governmental Activities**



The largest share of expenses in 2013, 29.12% for governmental activities, is from the health and human services activity. The County is required, by state statutes, to provide the majority of programs offered in the health and human services area. The public safety function closely followed with 28.91% of total expenses. Under the classification public works, the County maintains 340 miles of County roadway and 437 lane miles of roadway for the State of Wisconsin. The public works function represented 19.31% of total expenses. General government expenses accounted for 16.45% of total expenses. The bar graph on the next page shows the relationship between expenses and program revenues for governmental activities.

## Government Activities—Expenses and Program revenue



**Business-type activities.** Douglas County’s forestry operations are considered business-type activities. There was an increase in net position for business-type activities of \$1,176,215 during the current fiscal year with income before transfers of \$2,249,215. Charges for services decreased \$249,231 from 2012. Variations in market prices and size of the annual timber cut caused the revenue fluctuations. Other revenues increased over \$800,000 from the previous year. The Forestry Department received state grant funding and donations for the acquisition of land.

Expenses for the forestry operations remained relatively the same from 2012.

### Fund Financial Analysis

As noted earlier, Douglas County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental Funds

The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the County’s financing requirements.

As of December 31, 2013, Douglas County’s governmental funds reported combined ending fund balances of \$15,781,488 a decrease from the previous year of \$29,326. Approximately 82% of this total amount, \$12,947,464,

is reported as committed, assigned, and unassigned and is available for spending, at the government's discretion. The nonspendable portion of the fund balance, \$2,501,422 is in a form that cannot be spent or must be kept intact. That balance mainly consists of long-term receivables. The remainder of the fund balance, \$332,602 is restricted, which indicates it is not available for discretionary spending. The restricted fund balances include funds for capital improvements and restricted cash.

The General Fund is the chief operating fund of the County. At December 31, 2013, fund balance of the General Fund was \$13,420,718 with \$5,428,146 or 40.4%, reported as unassigned. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance is 29% of the total General Fund expenditures. The total fund balance for the General Fund decreased by \$198,033 from 2012. The negative variance in the conservation and development expenditure category was mainly due to one-time grant programs that were offset by intergovernmental revenues. Public safety expenditures were over budget, mainly in the detention area. Transfers from the Health and Human Services Department and the Forestry Department covered any shortfalls in other areas.

The Human Services Fund had excess revenues over expenditures for the current and prior five years due to cost-cutting measures. As a result, \$450,000 was transferred to the General Fund in 2013. The Human Services fund balance was approximately \$1.71 million at the end of 2013. The Debt Service fund balance was \$127,113 at the end of 2013. All of this fund balance is committed for the payment of debt service.

### **Proprietary Funds**

Douglas County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Proprietary funds include one enterprise fund ( Forestry), and six internal service funds. The Forestry Fund's net position increased from the previous year, by \$1,176,215. The Forestry Fund is required to transfer any excess income at the end of the year to the General Fund. In 2013, \$390,000 over and above the budgeted \$758,000 was transferred. The combined internal service funds' net position increased approximately \$1.9 million in 2013 to \$70,500,193. The largest share of the increase was due to the Highway Fund receiving additional funding and completing many miles of road improvements in 2013. The Forestry Department also completed projects in 2013 and acquired major land tracts.

### **General Fund Budgetary Highlights**

General Fund operations resulted in a \$198,033 decrease in the fund balance. The majority of the decrease was due to approved transfers to the Highway Fund, Forestry Fund, Capital Projects Fund and communications related expenditures for capital projects and large equipment purchases.

General Fund revenue exceeded the budget by \$118,504, and General Fund expenditures exceeded budgeted amounts by \$101,277. Again, the majority of the increases are either related to one-time grant revenues and related expenditures, or public safety expenditures exceeding projections. The General Fund net change in fund balance was a decrease of \$198,033 which is \$1,065,537 over the final amended budget. Transfers in from the Forestry, Health, and Human Services Funds were mainly responsible for the budget surplus.

### **Capital Asset and Debt Administration**

## Capital Assets

Douglas County's investment in capital assets (net of accumulated depreciation), for its governmental and business-type activities as of December 31, 2013, was \$109,958,247 net of accumulated depreciation. This investment includes land, buildings, improvements, roads, bridges, dams, machinery and equipment. The County's net investment in capital assets increased \$6.7 million for 2013.

The following table shows the County's net investment in capital assets as of December 31, 2013 and 2012:

Additional information on Douglas County's capital assets can be found in note IV. C. on pages 71-72 of this report.

	Governmental activities		Business-type activities		Total	Total
	2013	2012	2013	2012	2013	2012
<b>Capital assets</b>						
Land	\$ 3,793,429	\$ 3,793,429	\$ 5,829,854	\$ 4,527,446	\$ 9,623,283	\$ 8,320,875
Land improvements	1,595,886	1,724,433	150,715	123,793	1,746,601	1,848,226
Buildings	35,550,715	36,521,380	1,725,479	736,664	37,276,194	37,258,044
Improvements other than buildings	713,063	270,978	-	-	713,063	270,978
Machinery and equipment	6,361,797	6,361,970	652,277	598,331	7,014,074	6,960,301
Infrastructure	52,183,720	47,819,485	613,877	641,236	52,797,597	48,460,721
Construction in progress	739,823	2,941,273	47,612	223,770	787,435	3,165,043
<b>Total capital assets</b>	<b>100,938,433</b>	<b>99,432,948</b>	<b>9,019,814</b>	<b>6,851,240</b>	<b>109,958,247</b>	<b>106,284,188</b>
<b>Debt related to capital assets</b>	<b>27,632,299</b>	<b>30,662,753</b>	-	-	<b>27,632,299</b>	<b>30,662,753</b>
<b>Net investment in capital assets</b>	<b>\$ 73,306,134</b>	<b>\$ 68,770,195</b>	<b>\$ 9,019,814</b>	<b>\$ 6,851,240</b>	<b>\$ 82,325,948</b>	<b>\$ 75,621,435</b>

## Long-Term Debt

In 2013, outstanding debt increased by \$3,523,752 from 2012. At December 31, 2013, Douglas County had total bonded and promissory note debt outstanding of \$27,415,000 and a loan outstanding from the Wisconsin Board of Commissioners of Public Lands for \$5,958,752. The loan from the Wisconsin Board of Commissioners of Public Lands was issued in 2013 for the payment of the County's unfunded actuarially accrued liability with the Wisconsin Retirement System. The general obligation debt is backed by the full faith and credit of the County. The County's 2002 general obligation refunding bonds were refinanced in 2005, 2010 and 2012 in order to obtain a more favorable interest rate. The entire amount of the general obligation refunding bonds was issued for governmental activities, with the majority of the bonds being issued in 2002 to fund the government center. The 2006 promissory notes were issued for highway improvement projects. The 2012 issue consisted of \$9,075,000 in general obligation bonds, which refunded \$9,170,000 of outstanding bonds. The County was elevated to an Aa2 rating in 2010. Additional information on the County's long-term debt can be found in note IV. F on pages 74-75 of this report.

Wisconsin state statutes limit the amount of general obligation debt municipalities can issue to 5% of the equalized value of property. The current debt limitation for Douglas County is \$161,226,120 which is significantly in excess of the general obligation debt listed above.

## **Economic Factors and Next Year's Budgets and Rates**

The State of Wisconsin imposed a levy freeze for counties for the budget years 2011 through 2013. The levy freeze is zero percent for those years, less exclusions for public libraries and county bridge aid. Increases are allowed for net new construction. In 2011, budget repair and budget bills were passed by the State of Wisconsin that resulted in cuts to state shared revenue and other grant funding. To help offset the funding losses, general public employees were also mandated to contribute 50% of the cost of their retirement contributions and an increased share of health insurance premiums. The 2013 - 2015 State budget maintains the funding cuts. The County had/has no choice other than to keep any levy increases to a minimum.

In addition, the County has realized cost saving efficiencies through actions such as consolidating internally and with the City of Superior, analyzing all open positions and analyzing its buildings for efficiencies. For 2013, the tax levy was raised 1.6%, while the tax rate increased .22 per thousand dollars of valuation. Equalized value decreased slightly from 2012.

## **Requests for Information**

This financial report is designed to provide a general overview of Douglas County's finances for all those with an interest in the County's finances. Questions concerning information provided in the report, or requests for additional financial information, should be addressed to the Finance Department, 1313 Belknap St., Room 206 H, Superior, WI, 54880.



# **BASIC FINANCIAL STATEMENTS**



**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
December 31, 2013

	Primary Government			Component
	Governmental Activities	Business-type Activities	Total	Unit Revolving Loan Fund
<b>ASSETS</b>				
Cash and investments	\$ 23,873,826	\$ 347,029	\$ 24,220,855	\$ -
Receivables-net:				
Property taxes	15,768,164	-	15,768,164	-
Tax certificates and deeds	3,524,488	-	3,524,488	-
Accounts	2,313,069	22,627	2,335,696	638,605
Accrued interest	70,875	-	70,875	9,224
Due from other governments	4,950,265	54,713	5,004,978	-
Internal balances	(2,173,064)	2,173,064	-	-
Inventories, at cost	733,105	275,831	1,008,936	-
Prepaid items	77,801	-	77,801	-
Restricted assets:				
Cash and investments	2,266,419	-	2,266,419	709,864
Other post employment benefits	42,715	-	42,715	-
Capital assets (net of accumulated depreciation):				
Land	3,793,429	5,829,854	9,623,283	-
Land improvements	1,595,886	150,715	1,746,601	-
Buildings	35,550,715	1,725,479	37,276,194	-
Improvements other than buildings	713,063	-	713,063	-
Machinery and equipment	6,361,797	652,277	7,014,074	-
Infrastructure	52,183,720	613,877	52,797,597	-
Construction in progress	739,823	47,612	787,435	-
Total assets	<u>152,386,096</u>	<u>11,893,078</u>	<u>164,279,174</u>	<u>1,357,693</u>
<b>DEFERRED OUTFLOWS</b>				
Deferred charge on refundings	<u>486,984</u>	<u>-</u>	<u>486,984</u>	<u>-</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	4,502,403	530,297	5,032,700	-
Accrued interest	601,218	-	601,218	-
Liabilities payable from restricted assets:				
Special deposits	696,708	737,447	1,434,155	-
Due to other governments	2,995,639	379,944	3,375,583	-
Unearned revenues	56,162	1,375	57,537	-
Noncurrent liabilities:				
Due within one year	3,698,864	-	3,698,864	-
Due more than one year	32,523,932	-	32,523,932	-
Total liabilities	<u>45,074,926</u>	<u>1,649,063</u>	<u>46,723,989</u>	<u>-</u>
<b>DEFERRED INFLOWS</b>				
Succeeding year's property taxes	<u>15,768,164</u>	<u>-</u>	<u>15,768,164</u>	<u>-</u>
<b>NET POSITION</b>				
Net investment in capital assets	73,306,134	9,019,814	82,325,948	-
Restricted for:				
Highways and bridges	530,978	-	530,978	-
Economic development	-	-	-	1,357,693
Land information improvement	184,707	-	184,707	-
Fiscal agent trust	161,046	-	161,046	-
Capital projects	30,384	-	30,384	-
Jail purposes	68,533	-	68,533	-
Veterans purposes	5,487	-	5,487	-
Unrestricted	17,742,721	1,224,201	18,966,922	-
Total net position	<u>\$ 92,029,990</u>	<u>\$ 10,244,015</u>	<u>\$ 102,274,005</u>	<u>\$ 1,357,693</u>

Notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 6,832,181	\$ 2,040,876	\$ 2,535,897	\$ -
Public safety	12,005,996	1,639,161	1,177,127	-
Public works	8,019,114	2,137,640	1,047,397	2,254,365
Culture, recreation, and education	624,262	19,506	5,135	-
Health and human services	12,093,594	2,311,069	6,850,850	-
Conservation and development	929,968	132,569	347,237	-
Interest on long-term debt	1,024,713	243,115	-	-
Total governmental activities	<u>41,529,828</u>	<u>8,523,936</u>	<u>11,963,643</u>	<u>2,254,365</u>
Business-type activities:				
Timber sales	1,481,401	2,807,956	-	-
Recreation	400,391	34,859	-	-
Conservation	34,987	750	-	706,162
Total business-type activities	<u>1,916,779</u>	<u>2,843,565</u>	<u>-</u>	<u>706,162</u>
Total primary government	<u>\$ 43,446,607</u>	<u>\$ 11,367,501</u>	<u>\$ 11,963,643</u>	<u>\$ 2,960,527</u>
<b>Component unit:</b>				
Economic Development-Revolving Loan Fund	<u>\$ 50,492</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:

- Property taxes, general
- Property taxes, debt service
- Occupational taxes
- Sales taxes
- Forest crop taxes
- Other taxes
- Other revenue including unrestricted investment earnings
- Gain on sale of capital assets

Transfers

- Total general revenues and transfers
- Change in net position

Net position - beginning

Net position - ending

Notes to the financial statements are an integral part of this statement.

<b>Net (Expense) Revenue and Changes in Net Position</b>			<b>Component Unit</b>
<b>Primary Government</b>			<b>Revolving Loan Fund</b>
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	
\$ (2,255,408)	\$ -	\$ (2,255,408)	\$ -
(9,189,708)	-	(9,189,708)	-
(2,579,712)	-	(2,579,712)	-
(599,621)	-	(599,621)	-
(2,931,675)	-	(2,931,675)	-
(450,162)	-	(450,162)	-
(781,598)	-	(781,598)	-
<u>(18,787,884)</u>	<u>-</u>	<u>(18,787,884)</u>	<u>-</u>
-	1,326,555	1,326,555	-
-	(365,532)	(365,532)	-
-	671,925	671,925	-
<u>-</u>	<u>1,632,948</u>	<u>1,632,948</u>	<u>-</u>
<u>(18,787,884)</u>	<u>1,632,948</u>	<u>(17,154,936)</u>	<u>-</u>
-	-	-	(50,492)
12,054,936	-	12,054,936	-
3,216,599	-	3,216,599	-
128,184	-	128,184	-
3,692,954	-	3,692,954	-
93,965	-	93,965	-
752,115	-	752,115	-
907,439	515,348	1,422,787	23,719
294,992	100,920	395,912	-
1,073,000	(1,073,000)	-	-
<u>22,214,184</u>	<u>(456,733)</u>	<u>21,757,451</u>	<u>23,719</u>
3,426,300	1,176,215	4,602,515	(26,773)
88,603,690	9,067,800	97,671,490	1,384,466
<u>\$ 92,029,990</u>	<u>\$ 10,244,015</u>	<u>\$ 102,274,005</u>	<u>\$ 1,357,693</u>

**DOUGLAS COUNTY, WISCONSIN**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2013**

	<b>General Fund</b>	<b>Human Services Fund</b>
<b>ASSETS</b>		
Cash and investments	\$ 23,873,326	\$ 100
Receivables-net:	-	-
Property taxes	4,922,220	2,522,420
Tax certificates and deeds	3,524,488	-
Accounts	1,923,213	289,987
Accrued interest	70,875	-
Due from other governments	1,314,904	992,696
Due from other funds	58,160	1,545,243
Prepaid items	30,039	-
Restricted assets:		
Cash and cash equivalents	161,046	-
Total assets	\$ 35,878,271	\$ 5,350,446
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>		
Liabilities:		
Accounts payable and other current liabilities	\$ 2,194,845	\$ 623,917
Special deposits	293,123	15,573
Due to other governments	2,537,587	446,101
Due to other funds	10,589,936	-
Unearned revenues	17,968	33,093
Total liabilities	15,633,459	1,118,684
Deferred Inflows:		
Installment Payments	1,636,140	-
Succeeding year's property taxes	4,922,220	2,522,420
Unavailable revenue-delinquent property taxes	265,734	-
	6,824,094	2,522,420
Fund balances:		
Nonspendable	2,501,422	-
Restricted	332,602	-
Committed	2,496,024	435,498
Assigned	2,662,524	1,273,844
Unassigned	5,428,146	-
Total fund balances	13,420,718	1,709,342
Total liabilities, deferred inflows and fund balances	\$ 35,878,271	\$ 5,350,446

Notes to the financial statements are an integral part of this statement.

<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 150	23,873,576
-		
3,621,349	1,138,675	12,204,664
-	-	3,524,488
-	62,720	2,275,920
-	-	70,875
1,745,147	210,519	4,263,266
127,114	384,524	2,115,041
-	-	30,039
-	-	161,046
<u>\$ 5,493,610</u>	<u>\$ 1,796,588</u>	<u>\$ 48,518,915</u>
\$ -	\$ 57,850	\$ 2,876,612
-	5,638	314,334
-	11,950	2,995,638
-	58,160	10,648,096
-	-	51,061
<u>-</u>	<u>133,598</u>	<u>16,885,741</u>
1,745,148	-	3,381,288
3,621,349	1,138,675	12,204,664
-	-	265,734
<u>5,366,497</u>	<u>1,138,675</u>	<u>15,851,686</u>
-	-	2,501,422
-	-	332,602
127,113	67,739	3,126,374
-	456,576	4,392,944
-	-	5,428,146
<u>127,113</u>	<u>524,315</u>	<u>15,781,488</u>
<u>\$ 5,493,610</u>	<u>\$ 1,796,588</u>	<u>\$ 48,518,915</u>



**DOUGLAS COUNTY, WISCONSIN**  
**RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**December 31, 2013**

Fund balance governmental funds (page 39)	\$	15,781,488
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		38,395,590
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		529,711
Often a transaction or event occurs in one period, but its financial impact is felt only in a subsequent period. The government-wide financial statements report the transaction or event in the year that it occurs, while the governmental fund financial statements typically defer recognition of the transaction or event until the period in which its financial impact is first felt.		3,647,022
Internal service funds are used by management to charge such costs as insurance, information services, and central supply to individual funds. Also, capital assets constructed and maintained for the County road system are included in internal service funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		70,500,193
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. In addition, interest is not accrued in the funds.		(36,824,014)
Net position of governmental activities (page 35)	<u>\$</u>	<u>92,029,990</u>

Notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2013**

	<u>General Fund</u>	<u>Human Services Fund</u>
<b>REVENUES</b>		
Taxes:		
Property	\$ 4,578,725	\$ 2,370,000
Occupational	128,184	-
Sales	3,692,954	-
Forest crop	93,965	-
Other taxes	752,115	-
Intergovernmental	4,100,702	5,480,968
Licenses and permits	145,457	-
Fines, forfeits, and penalties	286,494	52,289
Charges for services	2,700,822	1,999,846
Investment earnings	109,183	-
Other	893,445	70
Total revenues	<u>17,482,046</u>	<u>9,903,173</u>
<b>EXPENDITURES</b>		
Current:		
General government	4,319,602	-
Public safety	11,070,205	-
Public works	340,758	-
Health and human services	159,217	9,293,994
Culture, recreation and education	597,760	-
Conservation and development	904,791	-
Debt service	-	-
Capital outlay	1,302,308	-
Total expenditures	<u>18,694,641</u>	<u>9,293,994</u>
Excess (deficiency) of revenue over expenditures	<u>(1,212,595)</u>	<u>609,179</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	1,871,178	-
Transfers out	(856,616)	(450,000)
State trust fund loan	-	-
Total other financing sources (uses)	<u>1,014,562</u>	<u>(450,000)</u>
Net change in fund balances	(198,033)	159,179
<b>FUND BALANCES, BEGINNING</b>	<u>13,618,751</u>	<u>1,550,163</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 13,420,718</u>	<u>\$ 1,709,342</u>

The notes to the financial statements are an integral part of this statement.

<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,216,599	\$ 1,278,158	\$ 11,443,482
-	-	128,184
-	-	3,692,954
-	-	93,965
-	-	752,115
-	1,421,788	11,003,458
-	149,920	295,377
-	-	338,783
243,115	75,289	5,019,072
-	-	109,183
-	17,393	910,908
<u>3,459,714</u>	<u>2,942,548</u>	<u>33,787,481</u>
-	-	4,319,602
-	-	11,070,205
-	-	340,758
-	2,618,322	12,071,533
-	-	597,760
-	-	904,791
9,418,466	-	9,418,466
-	545,864	1,848,172
<u>9,418,466</u>	<u>3,164,186</u>	<u>40,571,287</u>
<u>(5,958,752)</u>	<u>(221,638)</u>	<u>(6,783,806)</u>
-	474,166	2,345,344
-	(243,000)	(1,549,616)
<u>5,958,752</u>	<u>-</u>	<u>5,958,752</u>
<u>5,958,752</u>	<u>231,166</u>	<u>6,754,480</u>
-	9,528	(29,326)
<u>127,113</u>	<u>514,787</u>	<u>15,810,814</u>
<u>\$ 127,113</u>	<u>\$ 524,315</u>	<u>\$ 15,781,488</u>

**DOUGLAS COUNTY, WISCONSIN**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2013**

Amounts reported for governmental activities in the statement of activities (page 37) are different because:

Net change in fund balances-total governmental funds (page 43)	\$	(29,326)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.		(684,072)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.		(2,882)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		25,570
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of those differences in the treatment of long-term debt and related items.		2,312,509
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This amount includes OPEB costs.		(96,884)
Internal service funds are used by management to charge costs of such things as fleet management, insurance, information services, and central supply to the individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		<u>1,901,385</u>
Change in net position of governmental activities (page 37)	<u>\$</u>	<u>3,426,300</u>

The notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget- Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property	\$ 4,844,459	\$ 4,844,459	\$ 4,578,725	\$ (265,734)
Occupational	190,000	190,000	128,184	(61,816)
Sales	3,250,000	3,250,000	3,692,954	442,954
Forest Crop	100,000	100,000	93,965	(6,035)
Other taxes	730,500	730,500	752,115	21,615
Intergovernmental	2,996,685	3,880,507	4,100,702	220,195
Licenses and permits	179,835	179,835	145,457	(34,378)
Fines, forfeits, and penalties	381,000	381,000	286,494	(94,506)
Charges for services	3,069,067	3,069,067	2,700,822	(368,245)
Investment earnings	82,000	82,000	109,183	27,183
Other	600,075	656,174	893,445	237,271
Total revenues	<u>16,423,621</u>	<u>17,363,542</u>	<u>17,482,046</u>	<u>118,504</u>
<b>EXPENDITURES</b>				
Current				
General government	4,738,869	4,738,869	4,319,602	419,267
Public safety	10,486,426	10,739,039	11,070,205	(331,166)
Public works	349,564	350,364	340,758	9,606
Health and human services	172,122	172,122	159,217	12,905
Culture, recreation, and education	607,614	608,380	597,760	10,620
Conservation and development	655,756	659,506	904,791	(245,285)
Capital outlay	248,035	1,325,084	1,302,308	22,776
Total expenditures	<u>17,258,386</u>	<u>18,593,364</u>	<u>18,694,641</u>	<u>(101,277)</u>
Excess (deficiency) of revenues over expenditures	<u>(834,765)</u>	<u>(1,229,822)</u>	<u>(1,212,595)</u>	<u>17,227</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	800,718	800,718	1,871,178	1,070,460
Transfers out	(197,500)	(834,466)	(856,616)	(22,150)
Total other financing sources (uses)	<u>603,218</u>	<u>(33,748)</u>	<u>1,014,562</u>	<u>1,048,310</u>
Net change in fund balance	(231,547)	(1,263,570)	(198,033)	1,065,537
<b>FUND BALANCE, BEGINNING</b>	<u>13,618,751</u>	<u>13,618,751</u>	<u>13,618,751</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 13,387,204</u>	<u>\$ 12,355,181</u>	<u>\$ 13,420,718</u>	<u>\$ 1,065,537</u>



**DOUGLAS COUNTY, WISCONSIN**  
**HUMAN SERVICES FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 2,370,000	\$ 2,370,000	\$ 2,370,000	\$ -
Intergovernmental	6,234,456	6,234,456	5,480,968	(753,488)
Fines, forfeits, and penalties	60,000	60,000	52,289	(7,711)
Charges for services:				
Public	161,200	161,200	1,075,240	914,040
Intergovernmental	804,000	804,000	924,606	120,606
Other	-	-	70	70
Total revenues	<u>9,629,656</u>	<u>9,629,656</u>	<u>9,903,173</u>	<u>273,517</u>
<b>EXPENDITURES</b>				
Health and human services:				
Administration	(2,034)	(2,034)	4,918	(6,952)
Aging and Disability Resource Center	454,659	454,659	438,823	15,836
Adult protective services	107,477	107,477	83,495	23,982
Community options program	123,578	123,578	7,072	116,506
Child protection	1,294,137	1,294,137	1,084,152	209,985
Community services	171,555	171,555	136,045	35,510
Economic support programs	967,363	967,363	1,184,132	(216,769)
IM/W-2 Programs	102,952	102,952	84,514	18,438
W-2 programs	-	-	16,003	(16,003)
Youth services (youth aids)	1,423,804	1,423,804	1,369,841	53,963
Youth services (non-youth aids)	530,459	530,459	548,767	(18,308)
AODA	656,717	656,717	354,835	301,882
Social Services programs	720,307	720,307	662,575	57,732
Developmental disabilities (HSRS)	316,595	316,595	465,245	(148,650)
Developmental disabilities (non HSRS)	73,740	73,740	91,520	(17,780)
Mental health	2,688,347	2,688,347	2,762,057	(73,710)
Capital outlay	-	75,000	-	75,000
Total expenditures	<u>9,629,656</u>	<u>9,704,656</u>	<u>9,293,994</u>	<u>410,662</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(75,000)</u>	<u>609,179</u>	<u>684,179</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	(450,000)	(450,000)
Net change in fund balance	-	(75,000)	159,179	234,179
<b>FUND BALANCE, BEGINNING</b>	<u>1,550,163</u>	<u>1,550,163</u>	<u>1,550,163</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,550,163</u>	<u>\$ 1,475,163</u>	<u>\$ 1,709,342</u>	<u>\$ 234,179</u>

The notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2013**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service</b>
	<b>Forestry</b>	<b>Funds</b>
<b>ASSETS</b>		
Current assets:		
Cash and investments		
Unrestricted	\$ 347,029	\$ 250
Restricted	-	2,105,373
Total cash and investments	347,029	2,105,623
Receivables-net:		
Property taxes		3,563,500
Accounts	22,627	37,148
Due from other governments	54,713	686,998
Due from other funds	2,173,064	6,359,991
Inventories, at cost	275,831	733,105
Prepaid items	-	47,762
Total current assets	2,873,264	13,534,127
Noncurrent assets:		
Capital assets:		
Land	5,829,854	895,261
Land improvements	197,235	776,891
Buildings	2,878,778	6,382,744
Improvements other than buildings	-	30,802
Machinery and equipment	1,669,566	13,185,810
Infrastructure	836,225	79,726,347
Construction in progress	47,612	739,823
Less accumulated depreciation	(2,439,456)	(39,194,835)
Total capital assets (net of accumulated depreciation)	9,019,814	62,542,843
Total noncurrent assets	9,019,814	62,542,843
Total assets	11,893,078	76,076,970
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable and other current liabilities	530,297	1,625,802
Special deposits	737,447	382,374
Due to other governments	379,944	-
Unearned revenue	1,375	5,101
Total liabilities	1,649,063	2,013,277
<b>DEFERRED INFLOWS</b>		
Succeeding year's property taxes	-	3,563,500
Total deferred inflows	-	3,563,500
<b>NET POSITION</b>		
Net investment in capital assets	9,019,814	62,542,843
Restricted for highways and bridges	-	530,978
Restricted for land information improvement	-	117,555
Unrestricted	1,224,201	7,308,817
Total net position	\$ 10,244,015	\$ 70,500,193

The notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2013**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service</b>
	<b>Forestry</b>	<b>Funds</b>
<b>OPERATING REVENUES</b>		
Charges for services:		
Public	\$ 2,842,815	\$ 827,709
Intragovernmental	750	5,248,393
Intergovernmental	-	2,042,995
Total operating revenues	<u>2,843,565</u>	<u>8,119,097</u>
<b>OPERATING EXPENSES</b>		
Costs of sales and services	854,238	9,245,902
Administration	837,797	1,468,066
Depreciation	224,746	2,740,233
Total operating expenses	<u>1,916,781</u>	<u>13,454,201</u>
Operating income (loss)	<u>926,784</u>	<u>(5,335,104)</u>
<b>NONOPERATING REVENUES</b>		
Taxes	-	3,562,319
Grants	288,719	3,214,555
Regulation and compliance	2,190	-
Rental and other income	27,767	14,847
Interest income	87	2,766
Miscellaneous	196,586	159,445
Gain on disposal of equipment	100,920	5,285
Total nonoperating revenues	<u>616,269</u>	<u>6,959,217</u>
Income before transfers	1,543,053	1,624,113
<b>TRANSFERS AND CAPITAL CONTRIBUTIONS</b>		
Capital Contributions	706,162	-
Transfers in	75,000	307,450
Transfers out	(1,148,000)	(30,178)
Change in net position	<u>1,176,215</u>	<u>1,901,385</u>
Net position, beginning	<u>9,067,800</u>	<u>68,598,808</u>
Net position, ending	<u>\$ 10,244,015</u>	<u>\$ 70,500,193</u>

The notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2013**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service</b>
	<b>Forestry</b>	<b>Funds</b>
	<hr/>	<hr/>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 3,075,578	\$ 2,848,004
Receipts from interfund services provided	822,614	5,594,347
Payments to suppliers	(776,732)	(7,169,788)
Payments to employees	(914,470)	(3,364,599)
Payments for interfund services used	(38,791)	(209,401)
Net cash provided by (used in) operating activities	<hr/> 2,168,199	<hr/> (2,301,437)
 <b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Transfers from other funds	75,000	307,450
Transfers to other funds	(1,148,000)	(30,178)
Taxes	-	3,562,319
Grants	288,719	3,214,555
Micellaneous income and recoveries	196,586	159,445
Regulation and compliance	2,190	-
Rental and other income	27,767	14,847
Net cash provided by noncapital and related financing activities	<hr/> (557,738)	<hr/> 7,228,438
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(2,393,320)	(4,932,670)
Capital Contribution Grant	706,162	-
Proceeds from sale of capital assets	100,920	5,285
Net cash used in capital and related financing activities	<hr/> (1,586,238)	<hr/> (4,927,385)
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	87	2,766
<b>NET INCREASE IN CASH AND INVESTMENTS</b>	24,310	2,382
<b>CASH AND INVESTMENTS, BEGINNING</b>	<hr/> 322,719	<hr/> 2,103,241
<b>CASH AND INVESTMENTS, ENDING</b>	<hr/> <hr/> \$ 347,029	<hr/> <hr/> \$ 2,105,623

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Fund</b>	<b>Internal Service</b>
	<b>Forestry</b>	<b>Funds</b>
	<u>                    </u>	<u>                    </u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>		
Operating income (loss)	\$ 926,784	\$ (5,335,104)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	224,746	2,740,233
Effects of changes in assets and liabilities:		
Taxes receivable	-	(1,181)
Accounts receivable	60,386	(17,298)
Due from other governments	(12,579)	135,747
Due from other funds	834,443	214,908
Inventories	(275,831)	92,338
Prepaid items	-	66,193
Accounts payable	219,660	(276,863)
Accrued liabilities	18,213	88,507
Accrued claims	-	(3,882)
Deposits and advances	249,920	-
Due to other governments	(77,393)	-
Due to other funds	-	2
Deferred Inflows	(150)	(5,037)
Total adjustments	<u>1,241,415</u>	<u>3,033,667</u>
Net cash provided by (used in) operating activities	<u>\$ 2,168,199</u>	<u>\$ (2,301,437)</u>

The notes to the financial statements are an integral part of this statement.

**DOUGLAS COUNTY, WISCONSIN**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**December 31, 2013**

	<b>Agency Funds</b>
<b>ASSETS</b>	
Receivables:	
Tax certificates and deeds	\$ 4,609
Assessments	821,663
Accounts	5,695,124
Restricted cash and investments	392,454
Total assets	\$ 6,913,850
 <b>LIABILITIES</b>	
Accounts payable	\$ 119,619
Due to other governments	6,533,484
Special deposits	260,747
Total liabilities	\$ 6,913,850

The notes to the financial statements are an integral part of this statement.

**NOTES TO THE  
FINANCIAL STATEMENTS**

**DOUGLAS COUNTY, WISCONSIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2013**

**I. Summary of significant accounting policies**

**A. Reporting entity**

Douglas County was incorporated under the laws of the State of Wisconsin and is governed by an elected 21 member board of supervisors. The County provides a full-range of services, including public safety, public works, health and human services, conservation, development, culture, recreation, education, and general administrative services. The accompanying financial statements present Douglas County, Wisconsin and its component unit. The component unit is presented in a separate column in the government wide financial statements (see note below for description) to emphasize that it is legally separate from the County.

**Discretely presented component unit.** Douglas County Revolving Loan Fund, Inc. (Revolving Loan Fund) is a non-profit organization providing businesses loans to foster economic development within the County. The operations of the Revolving Loan Fund follow the same fiscal year (calendar year) for reporting as the County. The County provides the majority of the revenue source for the Revolving Loan Fund, and the governing body is appointed by the County Board; therefore, the County is able to exercise significant influence over the Revolving Loan Fund. Financial statements for the Revolving Loan Fund, Inc. can be obtained at the Douglas County Treasurer's Office, Douglas County Courthouse, 1313 Belknap Street, Room 101, Superior, Wisconsin 54880.

**B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Interfund services that are provided and used are not eliminated. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

**DOUGLAS COUNTY, WISCONSIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2013**

**C. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collectible within 60 days of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The property tax calendar for the 2013 tax roll follows:

Lien date and date levy	December 2013
Tax bills mailed	December 2013
Real estate taxes first installment due	January 31, 2014
Personal property taxes in full	January 31, 2014
Real estate taxes second installment due	July 31, 2014
Tax deed - 2013 delinquent real estate taxes	June 2017

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Douglas County Forestry Department are from the sale of timber. The Forestry Department also recognizes as operating revenue fees collected for recreational activities such as camping. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The government reports the following major governmental funds:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

General Fund - The General Fund is the general operating fund of the County and accounts for all revenues and expenditures, which are not required to be accounted for in other funds.

Human Services Fund - The Human Services Fund, a special revenue fund, promotes the health, safety and well-being of individuals and families. The majority of the programs are funded through the State and Federal governments.

Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Additionally, the government reports the following nonmajor governmental funds:

Special Revenue Funds - Special Revenue Funds are used for proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Child Support Fund - Identifies and locates parents who have left home and their dependents and attempts to obtain child support from them. It is also responsible for establishing paternity and collecting child support from noncustodial parents.

Aging Resources Fund - Accounts for resources used to support programs of the County's senior citizens and the Superior-Douglas County Senior Center. This fund is primarily responsible for federal and state programs for elderly care and assistance.

Health Fund - Accounts for activities to improve health through the provision of comprehensive health services designed to reduce acute and chronic disease while promoting the quality of life.

Capital Projects Fund - The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

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The government reports the following major proprietary funds.

The proprietary funds account for operations that are organized to be self-supporting through user charges.

Enterprise Fund - Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Forestry Fund - Responsible for the Douglas County forest program through administration of timber management and sales, recreational areas, forest roads, and other County forest services.

Additionally, the government reports the following nonmajor proprietary funds:

Internal Service Funds - Internal service funds account for financing of goods and services provided by one department to other departments of the County or to other local governmental units on a cost reimbursement basis.

Highway Fund - Accounts for the operations of the County Highway Department, which consist primarily of the maintenance of state highways within the County and County roads.

Central Supply Fund - Accounts for the distribution of common supplies and photocopying services, primarily within the County. Operations of the fund are financed through charges to other funds.

Workers' Compensation Fund - Accounts for the self-insurance activities of the County for workers' compensation costs. Operations of the fund are financed through charges to other funds.

Health Insurance Fund - Accounts for the self-insurance activities of the County for health insurance costs. Operations of the fund are financed primarily through charges to other funds.

Land Records and Mapping Fund - Accounts for transactions related to land information for County departments and sale of County maps and plat books.

Information Services Fund - Accounts for complete automation of financial transactions and special projects primarily for departments within the County.

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the County's fiduciary funds:

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Agency Funds - Agency funds account for assets held as an agent for individuals, private organizations, other governmental units, or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Clerk of Courts Fund - Accounts for collections of bail and fines in the various courts.

Retiree Health Insurance Fund - Accounts for the liability to former Douglas County employees for future payment of health insurance premiums as provided in the employee contracts and collective bargaining agreements.

Property Tax Fund - Accounts for delinquent special assessments of local taxing districts. The County acts as collector until the monies are received or the property is deeded.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows, liabilities, and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**D. Assets, liabilities, and net position or equity**

***1. Deposits and investments***

The government's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. In accordance with governmental accounting standards investments are recorded at fair value.

The Local Government Investment Pool is part of the Wisconsin State Investment Fund (Investment Fund). The Investment Fund is administered by the State of Wisconsin Investment Board and includes investments made from the excess cash of the State's operating funds, the State's public retirement funds, and the voluntary deposits made by participants of the Local Government Investment Pool. The fair value of this fund may be different from the accounting basis that is reflected in the monthly statements sent to participants. To translate a participant's holdings to a fair value amount, a conversion factor must be applied to the pool account balances. This conversion factor is published monthly by the Investment Fund and as of December 31, 2013 the factor was 100.00%.

Cash of individual funds other than the Forestry, Workers' Compensation, Health Insurance, Clerk of Courts, and the component unit are combined to form a pool of cash and investments. Investments of pooled cash consist primarily of time and demand deposits, which are accounted for at cost.

All interest revenues have been recognized in the operating statements of the funds where the investments are recorded, including realized and unrealized investment gains and losses.

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***2. Receivables and payables***

Activity between funds that are representative of lending /borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

***3. Inventories and prepaid items***

The County had no significant inventories in the governmental funds. Proprietary fund-type inventories are accounted for at the lower of cost (first-in, first-out) or market. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaids of governmental funds are recorded as expenditures when consumed rather than when purchased.

***4. Restricted assets***

Some assets of the County are subject to restrictions that are externally imposed. In Douglas County, restricted assets consist mostly of timber sale advances, insurance deposits, and other customer deposits.

***5. Capital assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, large culverts and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by Douglas County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The capitalization threshold for infrastructure assets is \$100,000. All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25-50
Building improvements	25-50
Public domain infrastructure	25-50
System infrastructure	30
Vehicles	3-5
Office equipment	3-5
Computer equipment	3-5

**6. *Compensated absences***

It is the County's policy to permit employees to accumulate earned, unused vacation and sick pay benefits. In proprietary fund types, unpaid vacation pay is accrued for all employees, and unpaid sick leave is accrued to the extent it is expected to be paid into the employee's health insurance fund. For governmental funds, funds are reserved for unpaid vacation and sick leave. Accumulated sick leave is paid into an employee's health insurance fund for those who retire at or after age 55.

For government-wide and proprietary funds, compensated absences are expensed and reported as a fund liability. For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the fund from which the employees who have accumulated unpaid leave are paid. Compensated absences are reported in governmental funds only if they have matured.

**7. *Long-term obligations***

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

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Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Net Position and Fund Balances**

Government-wide and proprietary fund-type net position are divided into three components:

- The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or deferred inflows or if the liability will be liquidated with the restricted assets.
- The unrestricted component of net position is the amount of the assets and deferred outflows, net of the liabilities and deferred inflows that are not included in the determination of net investment in capital assets or the restricted components of net position.

Governmental fund-type fund balances are classified as nonspendable, restricted, committed, assigned, and unassigned, as follows:

**Nonspendable** fund balances are those that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact. For Douglas County, the only nonspendable balances are uncollected taxes and prepaid items in the General Fund.

**Restricted** fund balances are those where constraints on their use are: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation that can only be spent on specific purposes stipulated by the state constitution, external resource providers or through enabling statute, and include a legally enforceable requirement that those resources be used only for the specific purposes stipulated. Legal enforceability means that a government can be compelled by an external party—such as citizens, public interest groups, or the judiciary—to use resources created by enabling legislation only for the stipulated purposes.

**Committed** fund balances are those that can be used only for specific purposes pursuant to constraints established by formal resolution of the government's highest level of decision-making authority, which in the case of Douglas County is the County Board. Committed amounts cannot be used for other than the specified purposes unless the County Board removes or changes the specified use through a two-thirds majority vote. The authorization specify-

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purposes for which amounts can be used must have the consent of the County Board prior to the end of the reporting period.

*Assigned* fund balances are amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by: (a) the County Board; or (b) the Administration Committee, to which the governing body has delegated the authority to assign certain amounts to be used for specific purposes. In distinction to restricted and committed fund balances, the authority for making an assignment is not required to be the government's highest level of decision making authority, i.e., the County Board, and, the action to assign fund balance can occur after the end of the year. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is with committed fund balances—constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed. Assigned fund balances include those funds remaining at the end of the fiscal year that are appropriated for the following fiscal year. In Douglas County, the full county board makes assignments of fund balances by formal resolution.

*Unassigned* fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes in the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In addition, negative balances in other governmental funds are classified as unassigned. While Douglas County has not announced a formal policy governing the priority of spending fund balances, in conformance with GASB 54 requirements, when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, restricted resources are spent first, followed by committed resources, assigned resources and unassigned resources.

**Fund Balance Policy**

Douglas County has adopted the following fund balance policy:

Policy Statement

The County will maintain unassigned fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations. The unassigned fund balance is used to generate interest income and assist in maintaining the County's Aa2 bond rating.

Fund balance will not be used to offset continuous operation costs.

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General Fund - The unassigned fund balance compared to total governmental fund expenditures will be maintained at a minimum of 12% or about eight weeks of working capital for operations.

Human Services Fund - Assigned fund balance cannot exceed \$350,000 and all excess funds will be transferred to the General Fund at the end of the calendar year prior to closing. Committed fund balance will represent state supplemental funds.

Debt Service Fund - Committed fund balance represents remaining monies budgeted for debt service but not expended and would be used to offset the amount of the levy needed in future years for debt service.

Capital Projects Fund - Committed fund balance represents funds for specific approved capital projects. All surplus funds would be transferred to the General Fund

Child Support Fund - Assigned fund balance represents excess funds from state funding sources. All excess tax levy funds, if any, would be transferred back to the General Fund at year end.

Aging Resources Fund - No fund balance is necessary.

Health Fund - Assigned fund balance represents excess funds from state funding sources. All excess tax levy funds, if any, would be transferred back to the General Fund at year end.

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**II. Reconciliation of government-wide and fund financial statements**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.**

The governmental funds balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$36,824,014 difference are as follows:

Bonds and notes payable	\$	(27,415,000)
State Trust fund		(5,958,752)
Accrued interest		(601,218)
Bond premium		(704,283)
Compensated absences		<u>(2,144,761)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	\$	<u><u>(36,824,014)</u></u>

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances - total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$684,072 difference are as follows:

Capital outlay	\$	1,848,172
Depreciation expense		<u>(2,532,244)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$	<u><u>(684,072)</u></u>

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Another element of that reconciliation states that “The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$2,312,509 difference are as follows:

Debt issued or incurred:	
Bond premium amortization	\$ 108,470
Net proceeds from long-term debt	5,958,752
Principal payments on long-term debt	2,435,000
Accrued interest	(230,961)
Payment of WRS unfunded actuarially accrued liability	<u>(5,958,752)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	<u>\$ 2,312,509</u>

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$96,884 difference are as follows:

Compensated absences	\$ (11,783)
OPEB obligation (asset)	<u>(85,101)</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	<u>\$ (96,884)</u>

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**III. Stewardship, compliance, and accountability**

**A. Budgetary information**

The County adopts an annual budget in accordance with Chapter 65 of the Wisconsin Statutes for all funds, except the agency funds which are not budgeted. The budget covers the calendar year and is available for public inspection at least 15 days prior to final adoption. All annual appropriations lapse at fiscal year-end unless specifically set up as a nonlapsing appropriation. The budget is prepared on a basis consistent with generally accepted accounting principles.

On or before the first week of September of each year, all County departments and outside agencies submit requests for appropriations to the County Administrator and committees of jurisdiction so that a budget may be prepared. During September, the proposed budget is presented to the Administration Committee for review. The revised budget is then presented to the full County Board for final approval during the last week of October.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department that do not change the budgeted net cost for that department only if these transfers do not include personnel or capital items. Transfers of appropriations for personnel and capital items or items that change the budgeted net cost of a department require the approval of the County Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. The County Board made several supplemental budgetary appropriations throughout the year. The supplemental budgetary appropriations made during the year were as follows:

General Fund	\$	1,032,023
Human Services		75,000
Forestry Fund		54,245
Highway Fund		317,248
Health & Dental Insurance		15,000

**B. Excess of expenditures over appropriations**

Functions are the legal level of budgetary control for the County, however, budgets are monitored internally at the department level. For the year ended December 31, 2013, expenditures exceeded appropriations in many departments. The list of these departments is on the following page.

These overages were covered by greater than expected revenues in the General Fund. Capital Projects Fund's over expenditures were covered by available fund balance.

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<b>Fund and Department</b>	<b>Amount (In Dollars)</b>
<b>General Fund</b>	
Circuit Court II	\$ 823
Court Commissioner	774
Register of Deeds	39,698
Land Conservation	147,795
Sheriff	13,696
Jail	295,553
Emergency Management	6,746
Land Committee	6,586
Non-departmental	116,489
<b>Other funds</b>	
Highway	155,780
Debt Service	5,958,752
Capital Projects	93,848

**IV. Detailed notes on all funds**

**A. Deposits and investments**

The Forestry, Workers' Compensation, Health Insurance, and Clerk of Courts Funds and the component unit use separate and distinct accounts for their respective activities. All other funds share common bank and investment accounts.

Investment of County funds is restricted by state statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association, which is authorized to transact business in the state, if the time deposits mature in less than three years.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state, the University of Wisconsin Hospitals and Clinics Authority;
- Bonds or securities issued or guaranteed by the Federal Government.
- The Local Government Pooled Investment Fund.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (a) bonds and securities issued by the federal government; or a commission, board, or other instrumentality of the federal government; (b) bonds that are guaranteed as to principal and interest by the federal government or a commission, board, or other instrumentality of the federal government; and (c) repurchase agreements that are fully collateralized by these bonds or securities.

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The following is a summary of the County's cash and investments as of December 31, 2013:

	Unrestricted	Restricted	Total	Component Unit Restricted
<b>Cash</b>				
Petty cash	\$ 6,365	\$ -	\$ 6,365	\$ -
Cash on hand	3,188	-	3,188	-
<b>Total cash</b>	<b>9,553</b>	<b>-</b>	<b>9,553</b>	<b>-</b>
<b>Deposits</b>				
Demand deposits	4,409,156	45,548	4,454,704	-
Money market savings	11,094,288	1,403,330	12,497,618	709,864
Certificate of deposit	6,742,509	-	6,742,509	-
<b>Total deposits</b>	<b>22,245,953</b>	<b>1,448,878</b>	<b>23,694,831</b>	<b>709,864</b>
<b>Investments</b>				
Local Government Investment Pool	270	1,209,995	1,210,265	-
US Government Agency Securities	1,965,079	-	1,965,079	-
<b>Total investments</b>	<b>1,965,349</b>	<b>1,209,995</b>	<b>3,175,344</b>	<b>-</b>
<b>Total</b>	<b>\$ 24,220,855</b>	<b>\$ 2,658,873</b>	<b>\$ 26,879,728</b>	<b>\$ 709,864</b>
<b>Reconciliation to the financial statements:</b>				
Cash and investments-non restricted			\$ 24,220,855	\$ -
Cash and investments-restricted			2,266,419	709,864
Cash and investments-restricted, Fiduciary Accounts			392,454	-
<b>Total</b>			<b>\$ 26,879,728</b>	<b>\$ 709,864</b>

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a policy on this type of risk.

As of December 31, 2013, the carrying amount of the County's deposits was \$23,694,831 and the bank balance was \$20,589,292. The bank balance was covered by federal depository insurance (FDIC), collateralization, or the Wisconsin Public Deposit Guarantee Fund.

Any losses by failure of public depositories are also covered by the Wisconsin Public Deposit Guarantee Fund. The fund provides coverage of \$400,000 in each financial institution above the applicable insurance coverage provided by the FDIC. Although the Wisconsin Public Deposit Guarantee Fund had reserves available at December 31, 2013, the future availability of resources to cover losses cannot be projected because provisions of the 1985 Wisconsin Act 25 provided that the amount in the fund will be used to repay public depositors for losses until the appropriation is exhausted, at which time the fund is abolished.

The carrying amount of deposits for the Revolving Loan Fund, a discretely presented component unit, was \$709,864 and the bank balance was also \$709,864. All of the bank balance was covered by federal depository insurance or by collateral held by the Revolving Loan Fund's agent in its name.

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Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Wisconsin State Statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government. The County does not have an additional custodial credit policy.

**Credit Risk**

Credit risk is the risk an issuer or other counterparty to an investment will not fulfill its obligations to the County. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin State Statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County does not have a formal policy on this type of investment risk. The following are the ratings for each type of investment as of December 31, 2013:

<u>Investment Type</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Ratings as of Year End</u>	
			<u>Moody's Aaa</u>	<u>Not Rated</u>
Local Government Investment Pool	\$ 1,210,265	38.11%	\$ -	\$ 1,210,265
US Government Agency Securities				
FHLB	715,079	22.52%	715,079	
FFCB	750,000	23.62%	750,000	
FNMA	500,000	15.75%	500,000	
<b>Total</b>	<b>\$ 3,175,344</b>		<b>\$ 1,965,079</b>	<b>\$ 1,210,265</b>

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the County's investment in a single issuer. The County does not have a formal policy on this type of investment risk. The above table reflects the amounts of investments by issuer.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Wisconsin State Statutes require that maturities on securities may not be more than seven years from the date of maturity. The County does not have an additional interest rate risk policy.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the County's investments by maturity:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity (in Months)</u>		
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>
Local Government Investment Pool	\$ 1,210,265	\$ 1,210,265	\$ -	\$ -
US Government Agency Securities	1,965,079			1,965,079
<b>Total</b>	<b>\$ 3,175,344</b>	<b>\$ 1,210,265</b>	<b>\$ -</b>	<b>\$ 1,965,079</b>

**DOUGLAS COUNTY, WISCONSIN**  
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**Investment in Local Government Investment Pool**

The County has investments in the Wisconsin Local Government Investment Pool (LGIP) of \$1,210,265 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2013, the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

The investments in the LGIP are covered up to \$400,000 by the Wisconsin Public Deposit Fund. Certificates of deposit held in the LGIP are covered by FDIC insurance, which applies to the proportionate public unit share of accounts.

**B. Receivables and deferred inflows and unearned revenues**

Receivables at year-end for the County's individual major funds and nonmajor, internal service, and fiduciary funds in aggregate, including the applicable allowances for uncollectible accounts are as follows:

The amount on receivables not expected to be collected within one year includes an estimated \$2 million of property taxes and \$1.4 million of utility easement payments.

	<u>General</u>	<u>Human Services</u>	<u>Debt Service</u>	<u>Forestry</u>	<u>Internal Service Funds</u>	<u>Nonmajor Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Property taxes	\$ 5,408,635	\$ 2,522,420	\$ 3,621,349	\$ -	\$ 3,563,500	\$ 1,138,675	\$ -	\$ 16,254,579
Tax certificates, deeds, and assessments	3,524,488	-	-	-	-	-	826,272	4,350,760
Accounts	1,923,213	289,987	-	22,627	38,641	70,128	5,695,124	8,039,720
Accrued interest	70,875	-	-	-	-	-	-	70,875
Due from other governments	1,314,904	992,696	1,745,147	54,713	686,998	210,519	-	5,004,977
Gross receivables	12,242,115	3,805,103	5,366,496	77,340	4,289,139	1,419,322	6,521,396	33,720,911
Allowance for uncollectibles	(486,415)	-	-	-	(1,493)	(7,408)	-	(495,316)
Net total receivables	<u>\$ 11,755,700</u>	<u>\$ 3,805,103</u>	<u>\$ 5,366,496</u>	<u>\$ 77,340</u>	<u>\$ 4,287,646</u>	<u>\$ 1,411,914</u>	<u>\$ 6,521,396</u>	<u>\$ 33,225,595</u>

*Deferred inflows* are reported in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Unearned revenue recognition is reported in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows and unearned revenue as reported in the government-wide financial statements were as follows:

<u>Deferred inflows and unearned revenues</u>	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Deferred inflows:			
Property taxes	<u>\$ 15,768,164</u>	<u>\$ -</u>	<u>\$ 15,768,164</u>
Unearned revenues:			
Grant and State funding advances	\$ -	\$ 40,176	\$ 40,176
Advanced tax payment	-	3,309	3,309
Employee benefits	-	4,468	4,468
Miscellaneous	-	9,584	9,584
	<u>\$ -</u>	<u>\$ 57,537</u>	<u>\$ 57,537</u>

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**C. Capital assets**

	1/1/2013		12/31/2013	
	Balance	Increases	Adjustments and Decreases	Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 3,793,429	\$ -	\$ -	\$ 3,793,429
Construction in progress	<u>2,941,273</u>	<u>14,106</u>	<u>2,215,556</u>	<u>739,823</u>
Total capital assets not being depreciated	<u>6,734,702</u>	<u>14,106</u>	<u>2,215,556</u>	<u>4,533,252</u>
Capital assets being depreciated:				
Land improvements	3,712,126	2,803	-	3,714,929
Buildings	58,869,321	647,194	449,996	59,066,519
Improvements other than buildings	1,102,908	350,025	(449,999)	1,902,932
Machinery and equipment	20,682,100	1,853,828	622,643	21,913,285
Infrastructure	<u>74,375,877</u>	<u>3,937,229</u>	<u>(1,413,241)</u>	<u>79,726,347</u>
Total capital assets being depreciated	<u>158,742,332</u>	<u>6,791,079</u>	<u>(790,601)</u>	<u>166,324,012</u>
Less accumulated depreciation for:				
Land improvements	1,987,693	131,353	3	2,119,043
Buildings	22,347,941	1,292,861	124,998	23,515,804
Improvements other than buildings	831,930	232,940	(124,999)	1,189,869
Machinery and equipment	14,320,130	1,826,773	595,415	15,551,488
Infrastructure	<u>26,556,392</u>	<u>1,788,550</u>	<u>802,315</u>	<u>27,542,627</u>
Total accumulated depreciation	<u>66,044,086</u>	<u>5,272,477</u>	<u>1,397,732</u>	<u>69,918,831</u>
Total capital assets being depreciated, net	<u>92,698,246</u>	<u>1,518,602</u>	<u>(2,188,333)</u>	<u>96,405,181</u>
Governmental activities capital assets, net	<u>\$ 99,432,948</u>	<u>\$ 1,532,708</u>	<u>\$ 27,223</u>	<u>\$ 100,938,433</u>
	1/1/2013		12/31/2013	
	Balance	Increases	Adjustments and Decreases	Balance
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 4,527,446	\$ 1,294,287	\$ (8,121)	\$ 5,829,854
Construction in progress	<u>223,770</u>	<u>37,849</u>	<u>214,007</u>	<u>47,612</u>
Total capital assets not being depreciated	<u>4,751,216</u>	<u>1,332,136</u>	<u>205,886</u>	<u>5,877,466</u>
Capital assets being depreciated:				
Land improvements	154,336	42,899	-	197,235
Buildings	1,938,904	989,057	49,183	2,878,778
Machinery and equipment	1,559,942	127,692	18,068	1,669,566
Infrastructure	<u>807,563</u>	<u>19,105</u>	<u>(9,557)</u>	<u>836,225</u>
Total capital assets being depreciated	<u>4,460,745</u>	<u>1,178,753</u>	<u>57,694</u>	<u>5,581,804</u>
Less accumulated depreciation for:				
Land improvements	30,543	15,977	-	46,520
Buildings	1,202,240	74,497	123,438	1,153,299
Machinery and equipment	961,613	78,251	22,575	1,017,289
Infrastructure	<u>166,327</u>	<u>56,021</u>	<u>-</u>	<u>222,348</u>
Total accumulated depreciation	<u>2,360,723</u>	<u>224,746</u>	<u>146,013</u>	<u>2,439,456</u>
Total capital assets, being depreciated, net	<u>2,100,022</u>	<u>954,007</u>	<u>(88,319)</u>	<u>3,142,348</u>
Business-type activities capital assets, net	<u>\$ 6,851,238</u>	<u>\$ 2,286,143</u>	<u>\$ 117,567</u>	<u>\$ 9,019,814</u>

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Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental activities:</b>	
General government	\$ 1,595,322
Public safety	933,809
Public works	2,674,960
Health and human services	17,414
Culture, recreation, and education	26,502
Conservation and development	24,470
Total depreciation expense-governmental activities	<u>\$ 5,272,477</u>
<b>Business-type activities:</b>	
Recreation	\$ 68,476
Conservation	19,080
Timber sales	137,190
Total depreciation expense - business-type activities	<u>\$ 224,746</u>

**D. Construction commitments**

The government has active construction projects as of December 31, 2013. At year-end the County's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining</u>
Road and bridge construction	<u>\$ 725,717</u>	<u>\$ 729,281</u>

The commitment for road and bridge expansion is being financed partially from grants from the Federal Highway Administration.

**E. Interfund receivables, payables, and transfers**

The composition of interfund balances as of December 31, 2013, is as follows on the next page:

**DOUGLAS COUNTY, WISCONSIN**  
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	<u>Due From</u>	<u>Due To</u>
Governmental Funds		
Major Governmental Funds		
General Fund	\$ 58,160	\$ 10,589,936
Human Services	1,545,243	-
Debt Service	<u>127,114</u>	<u>-</u>
Major Governmental Funds	<u>1,730,517</u>	<u>10,589,936</u>
Nonmajor Governmental Funds		
Child Support	9,318	-
Aging Resources	-	58,160
Health	307,467	-
Capital Projects	<u>67,739</u>	<u>-</u>
Nonmajor Governmental Funds	<u>384,524</u>	<u>58,160</u>
Governmental Funds	<u>2,115,041</u>	<u>10,648,096</u>
Proprietary Funds		
Business type Activities		
Forestry	<u>2,173,064</u>	<u>-</u>
Governmental Activities		
Highway	2,700,074	-
Central Supply	27,906	-
Workers' Compensation	449,358	-
Health Insurance	2,871,561	-
Information Systems	114,036	-
Land Records and Mapping	<u>197,056</u>	<u>-</u>
Governmental Activities	<u>6,359,991</u>	<u>-</u>
Proprietary Funds	<u>8,533,055</u>	<u>-</u>
Total Due From/ Due To	<u>\$ 10,648,096</u>	<u>\$ 10,648,096</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances also include the amount of working capital loans made to other funds that the General Fund expects to collect in the subsequent year.

Transfers were made in the primary government as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Net Transfers</u>
Major Governmental Funds			
General Fund	\$ 1,871,178	\$ 856,616	\$ 1,014,562
Human Services	<u>-</u>	<u>450,000</u>	<u>(450,000)</u>
Major Governmental Funds	<u>1,871,178</u>	<u>1,306,616</u>	<u>564,562</u>
Nonmajor Governmental Funds			
Child Support	-	-	-
Health	-	243,000	(243,000)
Capital Projects	<u>474,166</u>	<u>-</u>	<u>474,166</u>
Nonmajor Governmental Funds	<u>474,166</u>	<u>243,000</u>	<u>231,166</u>
Proprietary Funds			
Business-type Activities			
Forestry	<u>75,000</u>	<u>1,148,000</u>	<u>(1,073,000)</u>
Governmental Activities			
Highway	289,950	-	289,950
Information Services	-	-	-
Health Insurance	-	-	-
Land Records and Mapping	<u>17,500</u>	<u>30,178</u>	<u>(12,678)</u>
Governmental Activities	<u>307,450</u>	<u>30,178</u>	<u>277,272</u>
Total	<u>\$ 2,727,794</u>	<u>\$ 2,727,794</u>	<u>\$ -</u>

The Human Services, Health and Forestry Funds transferred budget surplus funds into the General Fund at the end of 2013. A transfer was made from the general fund to the Highway fund for highway improvement projects and to the Forestry Department for building and dam upgrades.

**DOUGLAS COUNTY, WISCONSIN**  
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**F. Long-term debt**

General Obligation Debt

General obligation bonds, notes and loans are direct obligations of the county and are secured by the full faith and credit of the County. General obligation debt currently outstanding is as follows:

- (1) \$10,040,000 2005 General Obligation Refunding Bonds at 3.00% to 5.00% interest with principal due annually to February 2019. Interest is paid semi-annually to 2019.
- (2) \$ 1,125,000 2006 General Obligation Promissory Notes at 4.00% to 4.25% interest with principal due annually to February 2015. Interest is paid semi-annually to 2015.
- (3) \$ 7,875,000 2010 General Obligation Refunding Bonds at 2.00% to 3.50% interest with principal due annually to February 2022. Interest is paid semi-annually to 2022.
- (4) \$ 8,375,000 2012 General Obligation Refunding Bonds at 2.00% to 2.25% interest with principal due annually to February 2022. Interest is paid semi-annually to 2022.
- (5) \$ 5,958,752 2013 Loan from the Wisconsin Board of Commissioners of Public Lands at 3.75% interest with principal and interest payments due annually to March 2023.

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2013, was as follows:

	<b>Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance</b>	<b>Due Within</b>
	<u>1/1/2013</u>	<u>          </u>	<u>          </u>	<u>12/31/2013</u>	<u>One Year</u>
General Obligation Debt					
2005 General Obligation Refunding Bonds	\$ 10,065,000	\$ -	\$ 25,000	\$ 10,040,000	\$ 1,280,000
2006 General Obligation Promissory Notes	1,635,000	-	510,000	1,125,000	545,000
2010 General Obligation Refunding Bonds	9,075,000	-	1,200,000	7,875,000	25,000
2012 General Obligation Refunding Bonds	9,075,000	-	700,000	8,375,000	750,000
Wisconsin Board of Commissioners of Public Lands Loan (State Trust Fund)	-	5,958,752	-	5,958,752	192,906
Bond premium	<u>812,753</u>	<u>-</u>	<u>108,470</u>	<u>704,283</u>	<u>108,470</u>
General Obligation Debt	30,662,753	5,958,752	2,543,470	34,078,035	2,901,376
WRS Unfunded actuarially accrued liability	5,958,752	-	5,958,752	-	-
Compensated absences	<u>2,132,978</u>	<u>81,392</u>	<u>69,609</u>	<u>2,144,761</u>	<u>797,488</u>
Total general long-term obligations	<u>\$ 38,754,483</u>	<u>\$ 6,040,144</u>	<u>\$ 8,571,831</u>	<u>\$ 36,222,796</u>	<u>\$ 3,698,864</u>

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Annual debt service requirements to maturity for general obligation bonds and State loan are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2014	2,792,905	1,196,557	\$ 3,989,462
2015	3,055,137	1,051,919	4,107,056
2016	2,938,199	937,158	3,875,357
2017	3,062,700	822,657	3,885,357
2018	3,206,989	700,430	3,907,419
2019-2023	14,961,414	1,689,807	16,651,221
2024-2028	1,726,627	505,155	2,231,782
2029-2032	1,629,781	155,645	1,785,426
	<u>\$ 33,373,752</u>	<u>\$ 7,059,328</u>	<u>\$ 40,433,080</u>

On January 31, 2013, the County borrowed \$5,958,752 from the Wisconsin Board of Commissioners of Public Lands to pay the entire amount of the unfunded actuarially accrued liability with the State of Wisconsin's Department of Employee Trust Funds. The loan is for 20 years at an interest rate of 3.75%

The government-wide statement of net position displays the \$3,698,864 as "noncurrent liabilities, due within one year." General obligation debt included in that figure is \$2,792,905. The general obligation debt of \$33,373,752 is well below the legal debt limit of \$161,226,120.

Compensated absences of \$797,488 are expected to be paid within one year, from the following funds: General Fund \$505,524, Health \$14,448, Child Support \$105,075, and Human Services \$172,441. Additional payments, beyond the required reductions to the County's unfunded pension liability, were paid from the General Fund.

**V. Other information**

**A. Risk management**

The County is exposed to various risks of losses related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; natural disasters; and employee health claims. The County has purchased commercial insurance for all risks except workers' compensation and employee health claims. Settlement of claims have not exceeded commercial insurance coverage for each of the past three years.

For employee health benefits, the County has purchased reinsurance to limit annual aggregate claim exposure to approximately \$5.58 million and per claim exposure to \$125,000. The estimated expense from uninsured claims, including incurred but not reported claims, is accrued as losses occur.

The County has purchased reinsurance to limit workers' compensation per claim exposure to \$200,000. The estimated expense from uninsured claims, including incurred but not reported claims, is accrued as losses occur.

**DOUGLAS COUNTY, WISCONSIN**  
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The provision for current year claims includes paid and unpaid claims and expenses associated with settling claims, including legal fees. The claims liability at year-end is based on claims, adjusters' evaluations of individual claims, and management's evaluation with respect to the probable number and nature of claims arising from losses that have been incurred but have not yet been reported. The liability represents the estimated ultimate cost of settling the claims, including the effects of inflation and other societal economic factors. Any adjustments resulting from the settlement of losses will be reflected in earnings at the time the adjustments are determined. An analysis of claim activities is presented below:

	<b>Claims Liability <u>January 1</u></b>	<b>Provision Current Year <u>Claims</u></b>	<b>Claims <u>Paid</u></b>	<b>Claims Liability <u>December 31</u></b>
Health insurance claims:				
2013	\$ 400,000	\$ 4,261,934	\$ 4,261,934	\$ 400,000
2012	500,000	4,465,220	4,565,220	400,000
Workers' compensation claims:				
2013	\$ 225,968	\$ 278,277	\$ 113,088	\$ 391,157
2012	347,779	6,566	128,377	225,968

**B. Contingent liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The County is a defendant in various claims and legal proceedings. Although the outcome of these proceedings is not presently determinable, it is the opinion of the Corporation Counsel for Douglas County that the resolution of these matters will not have a material adverse affect on the financial condition of the County.

**C. Employee retirement systems and pension plans**

All eligible Douglas County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer, defined benefit, public retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for general category employees, including teacher, and executives and elected officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided by an existing bargaining agreement.

Contribution rates for 2013 are:

	<u>Employee</u>	<u>Employer</u>
General	6.65%	6.65%
Elected Officials	7.00%	7.00%
Protective with Social Security	6.65%	12.35%

The payroll for Douglas County employees covered by the WRS for the year ended December 31, 2013, was \$13,291,584; the employer's total payroll was \$13,743,428. The total required contribution for the year ended December 31, 2013 was \$1,893,204, which consisted of \$1,008,485, or 7.6% of payroll from the employer and \$884,719 of employee contributions, or 6.7% of payroll from employees. Total contributions for the year ending December 31, 2012 and 2011, were \$1,867,400 and \$1,850,898 respectively, equal to the required contributions for each year.

Employees who retire at or after the age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings is the average of the employee's three highest years' earnings. Employees terminating covered employment before becoming eligible for retirement benefits may withdraw their contributions and, by doing so, forfeit all rights to subsequent benefits. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially vested became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility for and the amount of all benefits is determined under Chapter 40 of the Wisconsin Statutes. The WRS issues an annual financial report, which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, Wisconsin 53707-7931.

**DOUGLAS COUNTY, WISCONSIN**  
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**D. Other postemployment benefits**

Douglas County also provides post retirement health care benefits or severance pay to employees retiring from the County that also meet the Wisconsin Retirement System guidelines. Retiring employees must apply all of their accumulated sick leave, up to 120 days, to a Retirement Health Plan (RHS) that provides a tax-free option for health and dental related expenses. Retirees may also pay the entire cost for continued health coverage through the County. All full-time employees are eligible.

Plan description: Douglas County does not have a formal postemployment benefit plan for its employees. The health benefits are provided through the County's self-insurance plan, a single-employer defined benefit plan, and are accounted for in the Health Insurance Internal Service Fund. The County will provide employees retiring before January 1, 2013 the option to continue group health insurance from the date of retirement until the age of 65. Employees retiring after that date will no longer be able to purchase group health insurance from the County. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements.

Funding policy: The plan's premiums are set by the County Board. The premiums are based on past performance of the Health Insurance Fund and health trends in the local area. The County uses a blended rate for each family classification: Single, Employee plus one, and Family. The County collects insurance premiums from all retirees each month and deposits them in the Health Insurance Fund, which is an internal service fund.

For fiscal year 2013, the County contributed \$63,084 consisting of retiree claims less retiree payments. The County has elected to not prefund the actuarially determined future cost amount of \$673,568.

The required monthly contributions of the plan members were as follows for the year ended December 31, 2013.

	<u>Health</u>
Single	\$658
Employee + 1	\$1,633
Family	\$2,215

Annual OPEB Cost and Net OPEB Obligation: The County's annual other postemployment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period of 10 years. The table on the following page shows the components of the County's annual OPEB cost for the current and previous years, the amount actually contributed to the plan, and changes in the County's OPEB obligation to the plan.

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<u>Net OPEB Obligation (NOO)</u>	<u>2013</u>
ARC as of the end of year	\$ 137,793
Interest on NOO to end of year	(5,752)
NOO amortization adjustment to ARC	16,155
Annual OPEB cost	148,196
Annual employer contribution for pay-go costs	(63,084)
Annual employer contribution for prefunding	-
Change in NOO	85,112
NOO obligation (benefit) at beginning of year	(127,827)
NOO obligation (benefit) at end of year	<u>\$ (42,715)</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013, 2012 and 2011 were as follows:

<u>As of</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Benefit)</u>
December 31, 2013	\$148,196	42.57%	(\$42,715)
December 31, 2012	158,976	92.88%	(127,827)
December 31, 2011	146,557	91.59%	(139,150)

Funded Status and Funding Progress: The funded status of the plan as of December 31, 2011 (the date of the most recent actuarial valuation), was as follows:

Actuarial Values of Assets at the beginning of the year	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 775,871</u>
Funded ratio (actuarial value of plan assets/AAL)	0%
Covered payroll	N/A
UAAL as a % of covered payroll	0.00%

**DOUGLAS COUNTY, WISCONSIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2013**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

There have been changes to the substantive plan provisions since the last valuation. The County will no longer offer retiree health benefits for employees who are not retired by December 31, 2012. Current retirees will be allowed to remain on the plan until they reach age 65. Actuarial assumptions and methods have also changed. Mortality rates for healthy participants have been updated from RP-2000 Combined Mortality projected to 2010 using scale AA to RP-2000 Combined Mortality fully generational using scale AA. This created a slight loss in liabilities. Trend rates have been reset to an initial rate of 10%, decreasing by 0.5% annually to an ultimate rate of 5.0% in 10 years. Retiree contributions are assumed to increase with health care trend rates. The amortization method changed to level dollar from level percentage of pay and the amortization period has been shortened from 30 years to 10 years, on an open group, to better reflect duration of benefit payments. Payroll growth is not applicable.

The Projected Unit Credit with linear proration to decrement was used. The measurement date was December 31, 2011 with results rolled back to January 1, 2011 on a “no gain/loss” basis. A 4.5 percent investment rate of return, net of administrative expenses was used.

**E. Deferred Compensation Plan**

Douglas County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred compensation plan assets are placed in trust for the sole benefit of employees and beneficiaries participating in the Plan and, therefore, are not recorded on these financial statements.

**DOUGLAS COUNTY, WISCONSIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2013**

**F. Fund balances**

<b>Governmental Funds:</b>	<b>General</b>	<b>Human Services</b>	<b>Debt Service</b>	<b>Nonmajor Govt Funds</b>	<b>Total</b>
<b>Nonspendable fund balance</b>					
Prepaid items	\$ 30,039	\$ -	\$ -	\$ -	\$ 30,039
Uncollected taxes	2,471,383	-	-	-	2,471,383
<b>Total nonspendable fund balance</b>	<b>2,501,422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,501,422</b>
<b>Restricted fund balance</b>					
Restricted cash					
Fiscal Agent Trust	161,046	-	-	-	161,046
Capital improvements	30,384	-	-	-	30,384
Jail purposes	68,533	-	-	-	68,533
Land information improvement	67,152	-	-	-	67,152
Veteran purposes	5,487	-	-	-	5,487
<b>Total restricted fund balance</b>	<b>332,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,602</b>
<b>Committed fund balance</b>					
Approved vehicle purchases	97,629	-	-	-	97,629
Sales tax	1,537,269	-	-	-	1,537,269
Re monumentation	12,005	-	-	-	12,005
Land Conservation	351,957	-	-	-	351,957
Fairgrounds improvement	47,120	-	-	-	47,120
Economic development	302,994	-	-	-	302,994
Tank removal	54,226	-	-	-	54,226
Capital projects	-	-	-	67,739	67,739
Debt service	-	-	127,113	-	127,113
Septic loans	92,824	-	-	-	92,824
Supplemental funds	-	435,498	-	-	435,498
<b>Total committed fund balance</b>	<b>2,496,024</b>	<b>435,498</b>	<b>127,113</b>	<b>67,739</b>	<b>3,126,374</b>
<b>Assigned fund balance</b>					
Communications maintenance	151,700	-	-	-	151,700
Compensated absences	1,659,905	320,933	-	163,922	2,144,760
Elections	20,000	-	-	-	20,000
Website	1,629	-	-	-	1,629
Veterans Budget	21,416	-	-	-	21,416
Eco-Dev/Retro Comm	31,135	-	-	-	31,135
POWTS	25,000	-	-	-	25,000
Capital projects	751,739	-	-	-	751,739
Subsequent year's budget	-	952,911	-	292,654	1,245,565
<b>Total assigned fund balance</b>	<b>2,662,524</b>	<b>1,273,844</b>	<b>-</b>	<b>456,576</b>	<b>4,392,944</b>
<b>Unassigned fund balance</b>	<b>5,428,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,428,146</b>
<b>Total fund balances</b>	<b>\$ 13,420,718</b>	<b>\$ 1,709,342</b>	<b>\$ 127,113</b>	<b>\$ 524,315</b>	<b>\$ 15,781,488</b>

**G. Unrestricted - designated net position**

A portion of the unrestricted net position in the propriety funds were designated for special purposes. Designations for capital projects for the Forestry Fund and the Highway Fund are \$608,988 and \$1,824,134, respectively, and in the Health Insurance Fund, \$52,737 has been designated for dental claims.

**DOUGLAS COUNTY, WISCONSIN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**December 31, 2013**

**H. Subsequent Events**

Management evaluated subsequent events through June 25, 2014, the date the accompanying financial statements were available to be issued. Events or transactions occurring after December 31, 2013, but prior to June 25, 2014, that provided additional evidence about conditions that existed at December 31, 2013, have been recognized in the accompanying financial statements for the year ended December 31, 2013. Events or transactions that provided evidence about conditions that did not exist at December 31, 2013, but arose before the accompanying financial statements were available to be issued have not been recognized in the accompanying financial statements for the year ended December 31, 2013.

This information is an integral part of the accompanying basic financial statements.





## Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

County Board  
Douglas County  
Superior, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Wisconsin (the "County"), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The financial statements of the Douglas County Revolving Loan Fund Inc., a discretely presented component unit, were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Douglas County Revolving Loan Fund Inc.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated June 25, 2014.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

June 25, 2014  
Eau Claire, Wisconsin



**REQUIRED SUPPLEMENTARY  
INFORMATION**

**Douglas County, Wisconsin**  
**Other Post Employment Benefits**  
**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
A	B	C=A+B	D=A/B	E	F=C/E	
December 31, 2011	\$ -	\$ 775,871	\$ 775,871	-	N/A	N/A
January 1, 2010	\$ -	\$ 1,803,851	\$ 1,803,851	-	\$12,772,469	14.12%
January 1, 2009	\$ -	\$ 1,704,136	\$ 1,704,136	-	\$12,400,455	13.74%

**SUPPLEMENTARY**

**INFORMATION**

**COMBINING AND  
INDIVIDUAL FUND  
STATEMENTS AND  
SCHEDULES**

# **GOVERNMENTAL FUNDS**

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND BY DEPARTMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>County Board of Supervisors</b>				
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 268	\$ 268
EXPENDITURES				
General government	194,776	194,776	182,614	12,162
Change in fund balance	<u>\$ (194,776)</u>	<u>\$ (194,776)</u>	<u>\$ (182,346)</u>	<u>\$ 12,430</u>
<b>Administration</b>				
REVENUES				
Charges for services	\$ 42,000	\$ 42,000	\$ 55,590	\$ 13,590
Miscellaneous	-	-	61	61
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>55,651</u>	<u>13,651</u>
EXPENDITURES				
General government	432,965	432,965	425,389	7,576
Change in fund balance	<u>\$ (390,965)</u>	<u>\$ (390,965)</u>	<u>\$ (369,738)</u>	<u>\$ 21,227</u>
<b>Clerk of Courts</b>				
REVENUES				
Intergovernmental	\$ 135,500	\$ 135,500	\$ 135,604	\$ 104
Fines, forfeits, and penalties	239,500	239,500	178,245	(61,255)
Charges for services	121,850	121,850	124,997	3,147
Investment earnings	2,000	2,000	575	(1,425)
Miscellaneous	-	-	605	605
Total revenues	<u>498,850</u>	<u>498,850</u>	<u>440,026</u>	<u>(58,824)</u>
EXPENDITURES				
General government	722,000	722,000	633,635	88,365
Change in fund balance	<u>\$ (223,150)</u>	<u>\$ (223,150)</u>	<u>\$ (193,609)</u>	<u>\$ 29,541</u>
<b>Circuit Court I</b>				
EXPENDITURES				
General government	\$ 71,354	\$ 71,354	\$ 50,488	\$ 20,866
Change in fund balance	<u>\$ (71,354)</u>	<u>\$ (71,354)</u>	<u>\$ (50,488)</u>	<u>\$ 20,866</u>
<b>Circuit Court II</b>				
EXPENDITURES				
General government	\$ 73,199	\$ 73,199	\$ 74,022	\$ (823)
Change in fund balance	<u>\$ (73,199)</u>	<u>\$ (73,199)</u>	<u>\$ (74,022)</u>	<u>\$ (823)</u>
<b>Court Commissioner</b>				
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 670	\$ 670
Charges for services	101,825	101,825	117,659	15,834
Total revenues	<u>101,825</u>	<u>101,825</u>	<u>118,329</u>	<u>16,504</u>
EXPENDITURES				
General government	186,333	186,333	187,107	(774)
Change in fund balance	<u>\$ (84,508)</u>	<u>\$ (84,508)</u>	<u>\$ (68,778)</u>	<u>\$ 15,730</u>
<b>District Attorney</b>				
REVENUES				
Intergovernmental	\$ 43,900	\$ 43,900	\$ 50,618	\$ 6,718
Miscellaneous	1,100	1,100	83	(1,017)
Total revenues	<u>45,000</u>	<u>45,000</u>	<u>50,701</u>	<u>5,701</u>
EXPENDITURES				
General government	354,354	354,354	336,127	18,227
Change in fund balance	<u>\$ (309,354)</u>	<u>\$ (309,354)</u>	<u>\$ (285,426)</u>	<u>\$ 23,928</u>
<b>Corporation Counsel</b>				
REVENUES				
Charges for services	\$ 145,315	\$ 145,315	\$ 130,278	\$ (15,037)
EXPENDITURES				
General government	227,667	227,667	211,375	16,292
Change in fund balance	<u>\$ (82,352)</u>	<u>\$ (82,352)</u>	<u>\$ (81,097)</u>	<u>\$ 1,255</u>

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND BY DEPARTMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Register of Deeds</b>				
REVENUES				
Miscellaneous taxes	\$ 96,500	\$ 96,500	\$ 74,591	\$ (21,909)
Licenses and permits	8,000	8,000	4,097	(3,903)
Charges for services	199,400	199,400	244,865	45,465
Miscellaneous	<u>250</u>	<u>250</u>	<u>14</u>	<u>(236)</u>
Total revenues	<u>304,150</u>	<u>304,150</u>	<u>323,567</u>	<u>19,417</u>
EXPENDITURES				
General government	<u>322,669</u>	<u>322,669</u>	<u>362,367</u>	<u>(39,698)</u>
Change in fund balance	<u>\$ (18,519)</u>	<u>\$ (18,519)</u>	<u>\$ (38,800)</u>	<u>\$ (20,281)</u>
<b>Land Conservation</b>				
REVENUES				
Intergovernmental	\$ 160,730	\$ 160,730	\$ 279,739	\$ 119,009
Licenses and permits	10,500	10,500	4,750	(5,750)
Miscellaneous	<u>2,175</u>	<u>2,175</u>	<u>8,027</u>	<u>5,852</u>
Total revenues	<u>173,405</u>	<u>173,405</u>	<u>292,516</u>	<u>119,111</u>
EXPENDITURES				
Conservation and development	<u>198,955</u>	<u>198,955</u>	<u>346,750</u>	<u>(147,795)</u>
Change in fund balance	<u>\$ (25,550)</u>	<u>\$ (25,550)</u>	<u>\$ (54,234)</u>	<u>\$ (28,684)</u>
<b>Zoning and Land Information</b>				
REVENUES				
Licenses and permits	\$ 146,060	\$ 146,060	\$ 122,975	\$ (23,085)
Charges for services	3,240	3,240	3,666	426
Investment earnings	<u>-</u>	<u>-</u>	<u>495</u>	<u>495</u>
Total revenues	<u>149,300</u>	<u>149,300</u>	<u>127,136</u>	<u>(22,164)</u>
EXPENDITURES				
Culture, recreation and education	-	-	17	(17)
Conservation and development	408,357	408,357	406,811	1,546
Capital outlay	<u>10,855</u>	<u>10,855</u>	<u>-</u>	<u>10,855</u>
Total expenditures	<u>419,212</u>	<u>419,212</u>	<u>406,828</u>	<u>12,384</u>
Change in fund balance	<u>\$ (269,912)</u>	<u>\$ (269,912)</u>	<u>\$ (279,692)</u>	<u>\$ (9,780)</u>
<b>County Clerk</b>				
REVENUES				
Licenses and permits	\$ 14,150	\$ 14,150	\$ 11,615	\$ (2,535)
Charges for services	53,535	53,535	35,472	(18,063)
Miscellaneous	<u>20,870</u>	<u>20,870</u>	<u>32,906</u>	<u>12,036</u>
Total revenues	<u>88,555</u>	<u>88,555</u>	<u>79,993</u>	<u>(8,562)</u>
EXPENDITURES				
General government	<u>379,713</u>	<u>379,713</u>	<u>338,222</u>	<u>41,491</u>
Change in fund balance	<u>\$ (291,158)</u>	<u>\$ (291,158)</u>	<u>\$ (258,229)</u>	<u>\$ 32,929</u>
<b>County Treasurer</b>				
REVENUES				
Intergovernmental	\$ 25,625	\$ 25,625	\$ 25,611	\$ (14)
Charges for services	<u>40,050</u>	<u>40,050</u>	<u>21,249</u>	<u>(18,801)</u>
Total revenues	<u>65,675</u>	<u>65,675</u>	<u>46,860</u>	<u>(18,815)</u>
EXPENDITURES				
General government	<u>390,154</u>	<u>390,154</u>	<u>360,634</u>	<u>29,520</u>
Change in fund balance	<u>\$ (324,479)</u>	<u>\$ (324,479)</u>	<u>\$ (313,774)</u>	<u>\$ 10,705</u>

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND BY DEPARTMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<b>Budgeted Amount <u>Original</u></b>	<b>Budgeted Amount <u>Final</u></b>	<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive <u>(Negative)</u></b>
<b>Sheriff</b>				
<b>REVENUES</b>				
Intergovernmental	\$ 154,600	\$ 163,800	\$ 158,073	\$ (5,727)
Fines, forfeits, and penalties	76,500	76,500	55,486	(21,014)
Charges for services	240,780	240,780	207,208	(33,572)
Miscellaneous	<u>55,500</u>	<u>55,500</u>	<u>35,701</u>	<u>(19,799)</u>
Total revenues	<u>527,380</u>	<u>536,580</u>	<u>456,468</u>	<u>(80,112)</u>
<b>EXPENDITURES</b>				
Public safety	4,005,100	4,062,300	4,050,503	11,797
Capital outlay	<u>148,680</u>	<u>148,680</u>	<u>174,173</u>	<u>(25,493)</u>
Total expenditures	<u>4,153,780</u>	<u>4,210,980</u>	<u>4,224,676</u>	<u>(13,696)</u>
Change in fund balance	<u>\$ (3,626,400)</u>	<u>\$ (3,674,400)</u>	<u>\$ (3,768,208)</u>	<u>\$ (93,808)</u>
<b>Jail</b>				
<b>REVENUES</b>				
Intergovernmental	\$ 58,000	\$ 58,000	\$ 96,165	\$ 38,165
Fines, forfeits, and penalties	65,000	65,000	52,763	(12,237)
Charges for services	1,704,219	1,704,219	1,308,497	(395,722)
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>391</u>	<u>(609)</u>
Total revenues	<u>1,828,219</u>	<u>1,828,219</u>	<u>1,457,816</u>	<u>(370,403)</u>
<b>EXPENDITURES</b>				
Public safety	5,048,455	5,051,255	5,345,582	(294,327)
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>21,226</u>	<u>(1,226)</u>
Total expenditures	<u>5,068,455</u>	<u>5,071,255</u>	<u>5,366,808</u>	<u>(295,553)</u>
Change in fund balance	<u>\$ (3,240,236)</u>	<u>\$ (3,243,036)</u>	<u>\$ (3,908,992)</u>	<u>\$ (665,956)</u>
<b>Finance</b>				
<b>REVENUES</b>				
Sales tax	\$ -	\$ -	\$ 120	\$ 120
Charges for services	206,164	206,164	216,630	10,466
Miscellaneous	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
Total revenues	<u>206,164</u>	<u>206,164</u>	<u>216,760</u>	<u>10,596</u>
<b>EXPENDITURES</b>				
General government	<u>613,206</u>	<u>613,206</u>	<u>584,664</u>	<u>28,542</u>
Change in fund balance	<u>\$ (407,042)</u>	<u>\$ (407,042)</u>	<u>\$ (367,904)</u>	<u>\$ 39,138</u>
<b>Recycling</b>				
<b>REVENUES</b>				
Intergovernmental	\$ 82,300	\$ 82,300	\$ 73,023	\$ (9,277)
Charges for services	80,000	80,000	84,931	4,931
Miscellaneous	<u>5,830</u>	<u>5,830</u>	<u>1,450</u>	<u>(4,380)</u>
Total revenues	<u>168,130</u>	<u>168,130</u>	<u>159,404</u>	<u>(8,726)</u>
<b>EXPENDITURES</b>				
Public works	<u>275,571</u>	<u>275,571</u>	<u>272,206</u>	<u>3,365</u>
Change in fund balance	<u>\$ (107,441)</u>	<u>\$ (107,441)</u>	<u>\$ (112,802)</u>	<u>\$ (5,361)</u>

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND BY DEPARTMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Veterans Administration</b>				
REVENUES				
Intergovernmental	\$ 18,700	\$ 18,700	\$ 19,796	\$ 1,096
Charges for services	20,700	20,700	33,724	13,024
Miscellaneous	-	-	880	880
Total revenues	<u>39,400</u>	<u>39,400</u>	<u>54,400</u>	<u>15,000</u>
EXPENDITURES				
Health and human services	172,122	172,122	151,917	20,205
Capital outlay	8,000	8,000	-	8,000
Total expenditures	<u>180,122</u>	<u>180,122</u>	<u>151,917</u>	<u>28,205</u>
Change in fund balance	<u>\$ (140,722)</u>	<u>\$ (140,722)</u>	<u>\$ (97,517)</u>	<u>\$ 43,205</u>
<b>Extension Office</b>				
REVENUES				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 5,135	\$ 135
Charges for services	3,810	3,810	5,541	1,731
Miscellaneous	1,300	1,300	-	(1,300)
Total revenues	<u>10,110</u>	<u>10,110</u>	<u>10,676</u>	<u>566</u>
EXPENDITURES				
Culture, recreation and education	208,721	208,721	174,920	33,801
Conservation and development	13,065	13,065	12,754	311
Total expenditures	<u>221,786</u>	<u>221,786</u>	<u>187,674</u>	<u>34,112</u>
Change in fund balance	<u>\$ (211,676)</u>	<u>\$ (211,676)</u>	<u>\$ (176,998)</u>	<u>\$ 34,678</u>
<b>Emergency Management</b>				
REVENUES				
Intergovernmental	\$ 70,430	\$ 768,698	\$ 766,054	\$ (2,644)
Charges for services	26,000	26,000	15,206	(10,794)
Miscellaneous	67,000	123,099	126,205	3,106
Total revenues	<u>163,430</u>	<u>917,797</u>	<u>907,465</u>	<u>(10,332)</u>
EXPENDITURES				
Public safety	403,653	596,266	572,994	23,272
Public works	73,993	74,793	68,552	6,241
Capital outlay	20,000	770,695	806,954	(36,259)
Total expenditures	<u>497,646</u>	<u>1,441,754</u>	<u>1,448,500</u>	<u>(6,746)</u>
Change in fund balance	<u>\$ (334,216)</u>	<u>\$ (523,957)</u>	<u>\$ (541,035)</u>	<u>\$ (17,078)</u>
<b>Communications Center</b>				
REVENUES				
Intergovernmental	\$ -	\$ 176,354	\$ 176,354	\$ -
Miscellaneous	10,000	10,000	16,564	6,564
Total revenues	<u>10,000</u>	<u>186,354</u>	<u>192,918</u>	<u>6,564</u>
EXPENDITURES				
Public safety	1,029,218	1,029,218	926,940	102,278
Capital outlay	-	326,354	299,955	26,399
Total expenditures	<u>1,029,218</u>	<u>1,355,572</u>	<u>1,226,895</u>	<u>128,677</u>
Change in fund balance	<u>\$ (1,019,218)</u>	<u>\$ (1,169,218)</u>	<u>\$ (1,033,977)</u>	<u>\$ 135,241</u>

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND BY DEPARTMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Medical Examiner</b>				
REVENUES				
Charges for services	\$ 27,050	\$ 27,050	\$ 26,230	\$ (820)
EXPENDITURES				
General government	130,146	130,146	123,610	6,536
Capital outlay	4,500	4,500	-	4,500
Total expenditures	<u>134,646</u>	<u>134,646</u>	<u>123,610</u>	<u>11,036</u>
Change in fund balance	<u>\$ (107,596)</u>	<u>\$ (107,596)</u>	<u>\$ (97,380)</u>	<u>\$ 10,216</u>
 <b>Buildings and Grounds</b>				
REVENUES				
Charges for services	\$ -	\$ -	\$ 5,506	\$ 5,506
Miscellaneous	304,600	304,600	287,801	(16,799)
Total revenues	<u>304,600</u>	<u>304,600</u>	<u>293,307</u>	<u>(11,293)</u>
EXPENDITURES				
General government	581,545	581,545	570,151	11,394
Change in fund balance	<u>\$ (276,945)</u>	<u>\$ (276,945)</u>	<u>\$ (276,844)</u>	<u>\$ 101</u>
 <b>Probate</b>				
REVENUES				
Intergovernmental	\$ 26,400	\$ 26,400	\$ 28,356	\$ 1,956
Charges for services	20,000	20,000	21,369	1,369
Total revenues	<u>46,400</u>	<u>46,400</u>	<u>49,725</u>	<u>3,325</u>
EXPENDITURES				
General government	146,891	146,891	145,778	1,113
Change in fund balance	<u>\$ (100,491)</u>	<u>\$ (100,491)</u>	<u>\$ (96,053)</u>	<u>\$ 4,438</u>
 <b>Surveyor</b>				
REVENUES				
Licenses and permits	\$ 1,125	\$ 1,125	\$ 1,350	\$ 225
Charges for services	28,629	28,629	24,804	(3,825)
Miscellaneous	-	-	585	585
Total revenues	<u>29,754</u>	<u>29,754</u>	<u>26,739</u>	<u>(3,015)</u>
EXPENDITURES				
General government	112,256	112,256	114,696	(2,440)
Capital outlay	36,000	36,000	-	36,000
Total expenditures	<u>148,256</u>	<u>148,256</u>	<u>114,696</u>	<u>33,560</u>
Revenues under expenditures	(118,502)	(118,502)	(87,957)	30,545
OTHER FINANCING SOURCES				
Transfers in	42,718	42,718	30,178	(12,540)
Change in fund balance	<u>\$ (75,784)</u>	<u>\$ (75,784)</u>	<u>\$ (57,779)</u>	<u>\$ 18,005</u>

**DOUGLAS COUNTY, WISCONSIN**  
**GENERAL FUND BY DEPARTMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Land Committee/Developmental</b>				
<b>REVENUES</b>				
Charges for services	\$ 4,500	\$ 4,500	\$ 17,398	\$ 12,898
Investment earnings	-	-	1,258	1,258
Miscellaneous	<u>130,450</u>	<u>130,450</u>	<u>368,540</u>	<u>238,090</u>
Total revenues	<u>134,950</u>	<u>134,950</u>	<u>387,196</u>	<u>252,246</u>
<b>EXPENDITURES</b>				
General government	128,641	128,641	63,549	65,092
Health and human services	-	-	7,300	(7,300)
Culture, recreation and education	27,200	27,966	55,494	(27,528)
Conservation and development	<u>-</u>	<u>3,750</u>	<u>40,600</u>	<u>(36,850)</u>
Total expenditures	<u>155,841</u>	<u>160,357</u>	<u>166,943</u>	<u>(6,586)</u>
Revenues over (under) expenditures	(20,891)	(25,407)	220,253	245,660
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(17,500)</u>	<u>(17,500)</u>	<u>(17,500)</u>	<u>-</u>
Change in fund balance	<u>\$ (38,391)</u>	<u>\$ (42,907)</u>	<u>\$ 202,753</u>	<u>\$ 245,660</u>
<b>Non-Departmental</b>				
<b>REVENUES</b>				
<b>Taxes:</b>				
Property	\$ 4,844,459	\$ 4,844,459	\$ 4,578,725	\$ (265,734)
Forest crop	100,000	100,000	93,965	(6,035)
Intergovernmental	-	-	67,498	67,498
Investment earnings	-	-	1	1
Miscellaneous	<u>-</u>	<u>-</u>	<u>13,355</u>	<u>13,355</u>
Total revenues	<u>4,944,459</u>	<u>4,944,459</u>	<u>4,753,544</u>	<u>(190,915)</u>
<b>EXPENDITURES</b>				
General government	(329,000)	(329,000)	(444,832)	115,832
Public Safety	-	-	174,186	(174,186)
Culture, recreation and education	371,693	371,693	367,330	4,363
Conservation and development	<u>35,379</u>	<u>35,379</u>	<u>97,877</u>	<u>(62,498)</u>
Total expenditures	<u>78,072</u>	<u>78,072</u>	<u>194,561</u>	<u>(116,489)</u>
Revenues over expenditures	4,866,387	4,866,387	4,558,983	(307,404)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,083,000	1,083,000
Transfers out	<u>(180,000)</u>	<u>(816,966)</u>	<u>(839,116)</u>	<u>(22,151)</u>
Change in fund balance	<u>\$ 4,686,387</u>	<u>\$ 4,049,421</u>	<u>\$ 4,802,867</u>	<u>\$ 753,445</u>
<b>Direct Tax Relief</b>				
<b>REVENUES</b>				
<b>Taxes:</b>				
Occupational	\$ 190,000	\$ 190,000	\$ 128,184	\$ (61,816)
Sales	3,250,000	3,250,000	3,692,834	442,834
Miscellaneous	634,000	634,000	677,523	43,523
Intergovernmental	2,215,500	2,215,500	2,218,674	3,174
Investment earnings	<u>80,000</u>	<u>80,000</u>	<u>106,854</u>	<u>26,854</u>
Total revenues	<u>6,369,500</u>	<u>6,369,500</u>	<u>6,824,069</u>	<u>454,569</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>758,000</u>	<u>758,000</u>	<u>758,000</u>	<u>-</u>
Change in fund balance	<u>\$ 7,127,500</u>	<u>\$ 7,127,500</u>	<u>\$ 7,582,069</u>	<u>\$ 454,569</u>
General Fund total change in fund balance	<u>\$ (231,547)</u>	<u>\$ (1,263,570)</u>	<u>\$ (198,033)</u>	<u>\$ 1,065,537</u>

**DOUGLAS COUNTY, WISCONSIN**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 3,216,599	\$ 3,216,599	\$ 3,216,599	\$ -
Intergovernmental charges for services	<u>243,114</u>	<u>243,114</u>	<u>243,115</u>	<u>1</u>
Total revenues	<u>3,459,713</u>	<u>3,459,713</u>	<u>3,459,714</u>	<u>1</u>
<b>EXPENDITURES</b>				
Debt service:				
Principal	2,435,000	2,435,000	8,393,752	(5,958,752)
Interest	<u>1,024,713</u>	<u>1,024,713</u>	<u>1,024,714</u>	<u>(1)</u>
Total expenditures	<u>3,459,713</u>	<u>3,459,713</u>	<u>9,418,466</u>	<u>(5,958,753)</u>
(Deficiency) of revenue over expenditures	-	-	(5,958,752)	(5,958,752)
<b>OTHER FINANCING SOURCES</b>				
State trust fund loan	<u>-</u>	<u>-</u>	<u>5,958,752</u>	<u>5,958,752</u>
Net change in fund balance	-	-	-	-
<b>FUND BALANCE, BEGINNING</b>	<u>127,113</u>	<u>127,113</u>	<u>127,113</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ 127,113</u></u>	<u><u>\$ 127,113</u></u>	<u><u>\$ 127,113</u></u>	<u><u>\$ -</u></u>

## **Nonmajor Governmental Funds**

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Special Revenue Funds - Special Revenue Funds are used for proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Child Support Fund - Identifies and locates parents who have left home and their dependents and attempts to obtain child support from them. It is also responsible for establishing paternity and collecting child support from noncustodial parents.

Aging Resources Fund - Accounts for resources used to support programs of the County's senior citizens and the Superior-Douglas County Senior Center. This fund is primarily responsible for federal and state programs for elderly care and assistance.

Health Fund - Accounts for activities to improve health through the provision of comprehensive health services designed to reduce acute and chronic disease while promoting the quality of life.

Capital Projects Fund - Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

**DOUGLAS COUNTY, WISCONSIN  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2013**

	<b>Special Revenue Funds</b>		
	<b>Child Support</b>	<b>Aging Resources</b>	<b>Health</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ 150
Receivables-net:			
Property taxes	228,100	203,558	707,017
Accounts	-	62,720	-
Due from other governments	208,609	-	1,910
Due from other funds	9,318	-	307,467
Total assets	<u>\$ 446,027</u>	<u>\$ 266,278</u>	<u>\$ 1,016,544</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and other current liabilities	27,636	4,560	25,654
Special deposits	-	-	5,638
Due to other governments	-	-	11,950
Due to other funds	-	58,160	-
Unearned revenue	-	-	-
Total liabilities	<u>27,636</u>	<u>62,720</u>	<u>43,242</u>
Deferred Inflows:			
Succeeding year's property taxes	<u>228,100</u>	<u>203,558</u>	<u>707,017</u>
Fund balances:			
Committed	-	-	-
Assigned	<u>190,291</u>	<u>-</u>	<u>266,285</u>
Total fund balances	<u>190,291</u>	<u>-</u>	<u>266,285</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 446,027</u>	<u>\$ 266,278</u>	<u>\$ 1,016,544</u>

<u>Total</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ 150	\$ -	\$ 150
1,138,675	-	1,138,675
62,720	-	62,720
210,519	-	210,519
<u>316,785</u>	<u>67,739</u>	<u>384,524</u>
<u>\$ 1,728,849</u>	<u>\$ 67,739</u>	<u>\$ 1,796,588</u>
57,850	-	57,850
5,638	-	5,638
11,950	-	11,950
58,160	-	58,160
<u>-</u>	<u>-</u>	<u>-</u>
<u>133,598</u>	<u>-</u>	<u>133,598</u>
<u>1,138,675</u>	<u>-</u>	<u>1,138,675</u>
-	67,739	67,739
<u>456,576</u>	<u>-</u>	<u>456,576</u>
<u>456,576</u>	<u>67,739</u>	<u>524,315</u>
<u>\$ 1,728,849</u>	<u>\$ 67,739</u>	<u>\$ 1,796,588</u>

**DOUGLAS COUNTY, WISCONSIN**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2013**

	<b>Special Revenue Funds</b>		
	<b>Child Support</b>	<b>Aging Resources</b>	<b>Health</b>
<b>REVENUES</b>			
Taxes:			
Property	\$ 228,100	\$ 203,558	\$ 846,500
Intergovernmental	807,988	407,041	135,062
Licenses and permits	-	-	149,920
Charges for services	12,176	-	63,113
Other	-	-	38
Total revenues	<u>1,048,264</u>	<u>610,599</u>	<u>1,194,633</u>
<b>EXPENDITURES</b>			
Current:			
Health and human services	1,050,744	610,599	956,979
Capital outlay	-	-	-
Total expenditures	<u>1,050,744</u>	<u>610,599</u>	<u>956,979</u>
Net change in fund balances before transfers	<u>(2,480)</u>	<u>-</u>	<u>237,654</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	-	(243,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(243,000)</u>
Net change in fund balances	(2,480)	-	(5,346)
<b>FUND BALANCES, BEGINNING</b>	<u>192,771</u>	<u>-</u>	<u>271,631</u>
<b>FUND BALANCES, ENDING</b>	<u>\$ 190,291</u>	<u>\$ -</u>	<u>\$ 266,285</u>

<u>Total</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ 1,278,158	\$ -	\$ 1,278,158
1,350,091	71,697	1,421,788
149,920	-	149,920
75,289	-	75,289
38	17,355	17,393
2,853,496	89,052	2,942,548
2,618,322	-	2,618,322
-	545,864	545,864
2,618,322	545,864	3,164,186
235,174	(456,812)	(221,638)
-	474,166	474,166
(243,000)	-	(243,000)
(243,000)	474,166	231,166
(7,826)	17,354	9,528
464,402	50,385	514,787
\$ 456,576	\$ 67,739	\$ 524,315

**DOUGLAS COUNTY, WISCONSIN  
CHILD SUPPORT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 228,100	\$ 228,100	\$ 228,100	\$ -
Intergovernmental	846,000	846,000	807,988	(38,012)
Charges for services:				
Public	11,500	11,500	11,655	155
Intergovernmental	<u>-</u>	<u>-</u>	<u>521</u>	<u>521</u>
Total revenues	<u>1,085,600</u>	<u>1,085,600</u>	<u>1,048,264</u>	<u>(37,336)</u>
<b>EXPENDITURES</b>				
Health and human services:				
Social services:				
Administration	<u>1,106,805</u>	<u>1,106,805</u>	<u>1,050,744</u>	<u>56,061</u>
Net change in fund balance	(21,205)	(21,205)	(2,480)	18,725
<b>FUND BALANCE, BEGINNING</b>	<u>192,771</u>	<u>192,771</u>	<u>192,771</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 171,566</u>	<u>\$ 171,566</u>	<u>\$ 190,291</u>	<u>\$ 18,725</u>

**DOUGLAS COUNTY, WISCONSIN**  
**AGING RESOURCES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 203,558	\$ 203,558	\$ 203,558	\$ -
Intergovernmental	<u>407,796</u>	<u>407,796</u>	<u>407,041</u>	<u>(755)</u>
Total revenues	<u>611,354</u>	<u>611,354</u>	<u>610,599</u>	<u>(755)</u>
<b>EXPENDITURES</b>				
Health and human services:				
Aging:				
Title IIIB-Supportive Service	86,172	86,172	87,678	(1,506)
C-1 Congregate Nutrition	183,093	183,093	183,563	(470)
C-II Home Delivered Meals	80,511	80,511	83,688	(3,177)
Family caregiver support	28,425	28,425	28,051	374
Prevention	3,532	3,532	3,713	(181)
Title IV information and referral	9,644	9,644	9,644	-
Senior community service	8,119	8,119	7,722	397
State Elderly Benefit Specialist	28,215	28,215	28,215	-
Title III C-I/C-II USDA Grant	43,485	43,485	38,167	5,318
State transportation grant	138,907	138,907	138,907	-
Other local programs:				
Commission on Aging	<u>1,251</u>	<u>1,251</u>	<u>1,251</u>	<u>-</u>
Total expenditures	<u>611,354</u>	<u>611,354</u>	<u>610,599</u>	<u>755</u>
Net change in fund balance	-	-	-	-
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DOUGLAS COUNTY, WISCONSIN**  
**HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<b>Original</b>	<b>Final</b>		<b>Variance with</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Actual</u></b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 846,500	\$ 846,500	\$ 846,500	\$ -
Intergovernmental	134,600	134,600	135,062	462
Licenses and permits	120,250	120,250	149,920	29,670
Charges for services:				
Public	7,500	7,500	11,135	3,635
Intergovernmental	1,500	1,500	51,978	50,478
Other	-	-	38	38
Total revenues	<u>1,110,350</u>	<u>1,110,350</u>	<u>1,194,633</u>	<u>84,283</u>
<b>EXPENDITURES</b>				
Health and human services:				
Public health services:				
Administration	(1,384)	(1,384)	17,362	(18,746)
Public nursing programs:				
Health promotion	303,082	303,082	276,613	26,469
Lead poisoning prevention grant	22,693	22,693	5,685	17,008
Women's wellness grants	44,492	44,492	25,491	19,001
Family planning grant	1,421	1,421	463	958
HIV counseling and training grants	168,206	168,206	137,834	30,372
Immunization grants	82,317	82,317	48,467	33,850
MCH grant	82,679	82,679	75,600	7,079
Prevention grant	16,894	16,894	10,377	6,517
Adult screening clinic	10,325	10,325	231	10,094
Bioterrorism	43,218	43,218	59,286	(16,068)
Alzheimer's family grant	21,267	21,267	30,180	(8,913)
Environmental health and inspection	290,140	290,140	230,273	59,867
Radon Outreach	-	-	85	(85)
Health check, EPSDT	-	-	14,032	(14,032)
Health care clinic	25,000	25,000	25,000	-
Total expenditures	<u>1,110,350</u>	<u>1,110,350</u>	<u>956,979</u>	<u>153,371</u>
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(243,000)	(243,000)
Net change in fund balance	-	-	(5,346)	(5,346)
<b>FUND BALANCE, BEGINNING</b>	<u>271,631</u>	<u>271,631</u>	<u>271,631</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 271,631</u>	<u>\$ 271,631</u>	<u>\$ 266,285</u>	<u>\$ (5,346)</u>

**DOUGLAS COUNTY, WISCONSIN**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 71,697	\$ 71,697
Other	-	-	17,355	17,355
Total revenues	<u>-</u>	<u>-</u>	<u>89,052</u>	<u>89,052</u>
<b>EXPENDITURES</b>				
Capital outlay:				
Land	-	25,380	25,380	-
Buildings and improvements	-	426,636	520,484	(93,848)
Total Capital outlay	<u>-</u>	<u>452,016</u>	<u>545,864</u>	<u>(93,848)</u>
Total expenditures	<u>-</u>	<u>452,016</u>	<u>545,864</u>	<u>(93,848)</u>
Net change in fund balances before transfers	-	(452,016)	(456,812)	(4,796)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	452,016	474,166	22,150
Net change in fund balance	-	-	17,354	17,354
<b>FUND BALANCE, BEGINNING</b>	<u>50,385</u>	<u>50,385</u>	<u>50,385</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 50,385</u>	<u>\$ 50,385</u>	<u>\$ 67,739</u>	<u>\$ 17,354</u>



# **PROPRIETARY FUNDS**

# Enterprise Funds

Enterprise Fund - Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Forestry Fund - Responsible for the Douglas County forest program through administration of timber management and sales, recreational areas, forest roads, and other County forest services.

**DOUGLAS COUNTY, WISCONSIN  
FORESTRY FUND  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL  
For the Year Ended December 31, 2013**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>REVENUES</b>				
Charges for services:				
Public	\$ 2,315,864	\$ 2,315,864	\$ 2,842,815	\$ 526,951
Intragovernmental	<u>875</u>	<u>875</u>	<u>750</u>	<u>(125)</u>
Total revenues	<u>2,316,739</u>	<u>2,316,739</u>	<u>2,843,565</u>	<u>526,826</u>
<b>EXPENDITURES</b>				
Administration	825,181	851,181	837,797	13,384
County parks and boat landings	214,455	214,455	199,969	14,486
Recreational trails	212,825	212,825	200,422	12,403
Forest roads	69,500	69,500	85,682	(16,182)
Timber management and sales	566,290	669,535	557,924	111,611
Conservation and wildlife management	<u>56,705</u>	<u>56,705</u>	<u>34,987</u>	<u>21,718</u>
Total operating expenses	<u>1,944,956</u>	<u>2,074,201</u>	<u>1,916,781</u>	<u>157,420</u>
Operating income	<u>371,783</u>	<u>242,538</u>	<u>926,784</u>	<u>684,246</u>
<b>NONOPERATING REVENUES</b>				
Grants	300,825	300,825	288,719	(12,106)
Regulation and compliance	2,000	2,000	2,190	190
Rental income	27,702	27,702	27,767	65
Interest income	90	90	87	(3)
Miscellaneous	1,600	1,600	196,586	194,986
Gain on disposal of equipment	<u>-</u>	<u>-</u>	<u>100,920</u>	<u>100,920</u>
Total nonoperating revenues	<u>332,217</u>	<u>332,217</u>	<u>616,269</u>	<u>284,052</u>
Income before transfers	<u>704,000</u>	<u>574,755</u>	<u>1,543,053</u>	<u>968,298</u>
<b>TRANSFERS AND CAPITAL CONTRIBUTIONS</b>				
Capital Grant Contributions	54,000	54,000	706,162	652,162
Transfers in	-	75,000	75,000	-
Transfers out	<u>(758,000)</u>	<u>(758,000)</u>	<u>(1,148,000)</u>	<u>(390,000)</u>
Total transfers	<u>(704,000)</u>	<u>(629,000)</u>	<u>(366,838)</u>	<u>262,162</u>
Change in net position	-	(54,245)	1,176,215	1,230,460
<b>NET POSITION, BEGINNING</b>	<u>9,067,800</u>	<u>9,067,800</u>	<u>9,067,800</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>\$ 9,067,800</u>	<u>\$ 9,013,555</u>	<u>\$ 10,244,015</u>	<u>\$ 1,230,460</u>



## Internal Service Funds

Internal Service Funds - Internal Service Funds account for financing of goods and services provided by one department to other departments of the County or to other governmental units on a cost-reimbursement basis.

Highway Fund - Accounts for the operations of the County Highway Department, which consist primarily of the maintenance of state highways within the County and County roads.

Central Supply Fund - Accounts for the distribution of common supplies and photocopying services, primarily within the County. Operations of the fund are financed through charges to other funds.

Workers' Compensation Fund - Accounts for the self-insurance activities of the County for workers' compensation costs. Operations of the fund are financed through charges to other funds.

Health Insurance Fund - Accounts for the self-insurance activities of the County for health insurance costs. Operations of the fund are financed primarily through charges to other funds.

Land Records and Mapping Fund - Accounts for transactions related to land information for County departments and sale of County maps and plat books.

Information Services Fund - Accounts for complete automation of financial transactions and special projects primarily for departments within the County.

**DOUGLAS COUNTY, WISCONSIN**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**December 31, 2013**

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash investments:			
Unrestricted	\$ 200	\$ -	\$ -
Restricted	-	-	895,378
Total cash and cash investments	200	-	895,378
Receivables (net of allowances):			
Property taxes	3,449,794	-	-
Accounts	36,429	719	-
Due from other governments	641,145	-	-
Due from other funds	2,700,074	27,906	449,358
Inventories, at cost	730,289	2,816	-
Prepaid items	-	-	28,059
Total current assets	7,557,931	31,441	1,372,795
Noncurrent assets:			
Capital assets:			
Land	895,261	-	-
Land improvements	776,891	-	-
Buildings	6,382,744	-	-
Improvements other than buildings	30,802	-	-
Machinery and equipment	10,871,725	-	-
Infrastructure	79,726,347	-	-
Construction in progress	739,823	-	-
Less accumulated depreciation	(37,506,028)	-	-
Total capital assets (net of accumulated depreciation)	61,917,565	-	-
Total noncurrent assets	61,917,565	-	-
Total assets	69,475,496	31,441	1,372,795
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and other current liabilities	622,463	633	391,159
Liabilities payable from restricted assets:			
Special deposits and advances	9,550	-	-
Unearned revenues	5,101	-	-
Total liabilities	637,114	633	391,159
<b>DEFERRED INFLOWS</b>			
Succeeding year's property taxes	3,449,794	-	-
Total deferred inflows	3,449,794	-	-
<b>NET POSITION</b>			
Net investment in capital assets	61,917,565	-	-
Restricted for highways and bridges	530,978	-	-
Restricted for land information purposes	-	-	-
Unrestricted	2,940,045	30,808	981,636
Total net position	\$ 65,388,588	\$ 30,808	\$ 981,636

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ -	\$ 50	\$ -	\$ 250
1,209,995	-	-	2,105,373
<u>1,209,995</u>	<u>50</u>	<u>-</u>	<u>2,105,623</u>
-	113,706	-	3,563,500
-	-	-	37,148
-	-	45,853	686,998
2,871,561	197,056	114,036	6,359,991
-	-	-	733,105
<u>13,649</u>	<u>-</u>	<u>6,054</u>	<u>47,762</u>
<u>4,095,205</u>	<u>310,812</u>	<u>165,943</u>	<u>13,534,127</u>
-	-	-	895,261
-	-	-	776,891
-	-	-	6,382,744
-	-	-	30,802
-	146,005	2,168,080	13,185,810
-	-	-	79,726,347
-	-	-	739,823
-	<u>(60,419)</u>	<u>(1,628,388)</u>	<u>(39,194,835)</u>
-	<u>85,586</u>	<u>539,692</u>	<u>62,542,843</u>
-	<u>85,586</u>	<u>539,692</u>	<u>62,542,843</u>
<u>4,095,205</u>	<u>396,398</u>	<u>705,635</u>	<u>76,076,970</u>
496,820	30,238	84,489	1,625,802
372,824	-	-	382,374
-	-	-	5,101
<u>869,644</u>	<u>30,238</u>	<u>84,489</u>	<u>2,013,277</u>
-	<u>113,706</u>	-	<u>3,563,500</u>
-	<u>113,706</u>	-	<u>3,563,500</u>
-	85,586	539,692	62,542,843
-	-	-	530,978
-	117,555	-	117,555
<u>3,225,561</u>	<u>49,313</u>	<u>81,454</u>	<u>7,308,817</u>
<u>\$ 3,225,561</u>	<u>\$ 252,454</u>	<u>\$ 621,146</u>	<u>\$ 70,500,193</u>

**DOUGLAS COUNTY, WISCONSIN**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**For the Year Ended December 31, 2013**

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
<b>OPERATING REVENUES</b>			
Charges for services:			
Public	\$ 10,428	\$ 1,752	\$ -
Intragovernmental	7,762	89,551	436,330
Intergovernmental	<u>2,042,281</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>2,060,471</u>	<u>91,303</u>	<u>436,330</u>
<b>OPERATING EXPENSES</b>			
Personnel services	3,022,865	10,397	-
Contractual services	2,365,647	20,185	115,480
Supplies	1,222,226	55,393	-
Fixed charges:			
Insurance and rental	139,422	4,310	37,669
Depreciation	2,673,470	-	-
Other	(1,745,240)	1,226	274,584
Loss	<u>6,136</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>7,684,526</u>	<u>91,511</u>	<u>427,733</u>
Operating income (loss)	<u>(5,624,055)</u>	<u>(208)</u>	<u>8,597</u>
<b>NONOPERATING REVENUES</b>			
Taxes	3,448,613	-	-
Grants	3,209,219	-	-
Rental and other income	14,847	-	-
Interest income	-	-	1,566
Miscellaneous	50,432	-	-
Gain on disposal of equipment	<u>5,285</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>6,728,396</u>	<u>-</u>	<u>1,566</u>
Income (loss) before transfers	1,104,341	(208)	10,163
<b>TRANSFERS</b>			
Transfers in	289,950	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	<u>289,950</u>	<u>-</u>	<u>-</u>
Change in net position	1,394,291	(208)	10,163
<b>NET POSITION, BEGINNING</b>	<u>63,994,297</u>	<u>31,016</u>	<u>971,473</u>
<b>NET POSITION, ENDING</b>	<u>\$ 65,388,588</u>	<u>\$ 30,808</u>	<u>\$ 981,636</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 745,661	\$ 69,211	\$ 657	\$ 827,709
3,986,960	3,034	724,756	5,248,393
-	-	714	2,042,995
<u>4,732,621</u>	<u>72,245</u>	<u>726,127</u>	<u>8,119,097</u>
-	130,722	252,569	3,416,553
4,261,931	5,182	303,897	7,072,322
135	13,578	66,622	1,357,954
15,050	5,064	56,212	257,727
-	20,022	46,741	2,740,233
64,797	7,909	-	(1,396,724)
-	-	-	6,136
<u>4,341,913</u>	<u>182,477</u>	<u>726,041</u>	<u>13,454,201</u>
<u>390,708</u>	<u>(110,232)</u>	<u>86</u>	<u>(5,335,104)</u>
-	113,706	-	3,562,319
-	5,336	-	3,214,555
-	-	-	14,847
1,200	-	-	2,766
106,875	2,138	-	159,445
-	-	-	5,285
<u>108,075</u>	<u>121,180</u>	<u>-</u>	<u>6,959,217</u>
498,783	10,948	86	1,624,113
-	17,500	-	307,450
-	(30,178)	-	(30,178)
-	(12,678)	-	277,272
498,783	(1,730)	86	1,901,385
<u>2,726,778</u>	<u>254,184</u>	<u>621,060</u>	<u>68,598,808</u>
<u>\$ 3,225,561</u>	<u>\$ 252,454</u>	<u>\$ 621,146</u>	<u>\$ 70,500,193</u>

**DOUGLAS COUNTY, WISCONSIN**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2013**

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 2,030,359	\$ 3,049	\$ -
Receipts from interfund services provided	854,240	90,126	220,397
Payments to suppliers	(2,150,308)	(81,693)	(213,816)
Payments to employees	(2,970,284)	(10,397)	-
Payments for interfund services used	<u>(182,506)</u>	<u>(1,135)</u>	<u>(6,581)</u>
Net cash provided by (used in) operating activities	<u>(2,418,499)</u>	<u>(50)</u>	<u>-</u>
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Transfers from other funds	289,950	-	-
Transfers to other funds	-	-	-
Taxes	3,448,613	-	-
Grants	3,209,219	-	-
Miscellaneous income and recoveries	50,432	-	-
Rental and other income	<u>14,847</u>	<u>-</u>	<u>-</u>
Net cash provided by noncapital and related financing activities	<u>7,013,061</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	(4,599,847)	-	-
Proceeds from sale of capital assets	<u>5,285</u>	<u>-</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(4,594,562)</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	<u>-</u>	<u>-</u>	<u>1,566</u>
<b>NET INCREASE (DECREASE) IN CASH AND INVESTMENTS</b>	-	(50)	1,566
<b>CASH AND INVESTMENTS, Beginning</b>	<u>200</u>	<u>50</u>	<u>893,812</u>
<b>CASH AND INVESTMENTS, Ending</b>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 895,378</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 740,979	\$ 72,245	\$ 1,372	\$ 2,848,004
3,457,172	63,106	909,306	5,594,347
(4,293,395)	(28,463)	(402,113)	(7,169,788)
-	(128,562)	(255,356)	(3,364,599)
(11,965)	(7,214)	-	(209,401)
<u>(107,209)</u>	<u>(28,888)</u>	<u>253,209</u>	<u>(2,301,437)</u>
-	17,500	-	307,450
-	(30,178)	-	(30,178)
-	113,706	-	3,562,319
-	5,336	-	3,214,555
106,875	2,138	-	159,445
-	-	-	14,847
<u>106,875</u>	<u>108,502</u>	<u>-</u>	<u>7,228,438</u>
-	(79,614)	(253,209)	(4,932,670)
-	-	-	5,285
-	(79,614)	(253,209)	(4,927,385)
<u>1,200</u>	<u>-</u>	<u>-</u>	<u>2,766</u>
866	(1)	-	2,382
<u>1,209,129</u>	<u>50</u>	<u>-</u>	<u>2,103,241</u>
<u>\$ 1,209,995</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 2,105,623</u>

**DOUGLAS COUNTY, WISCONSIN**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2013**  
**(Continued)**

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ (5,624,055)	\$ (208)	\$ 8,597
 Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	2,673,470	-	-
Effects of changes in assets and liabilities:			
Taxes receivable	(1,181)	-	-
Accounts receivable	(16,932)	(366)	-
Due from other governments	162,033	-	-
Due from other funds	684,446	2,239	(215,933)
Inventories	94,132	(1,794)	-
Prepaid items	-	-	42,146
Accounts payable	(438,756)	79	165,188
Accrued liabilities	52,581	-	-
Accrued claims	800	-	-
Due to other funds	-	-	2
Deferred inflows	(5,037)	-	-
 Total adjustments	<u>3,205,556</u>	<u>158</u>	<u>(8,597)</u>
 Net cash provided by (used in) operating activities	<u>\$ (2,418,499)</u>	<u>\$ (50)</u>	<u>\$ -</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 390,708	\$ (110,232)	\$ 86	\$ (5,335,104)
-	20,022	46,741	2,740,233
-	-	-	(1,181)
-	-	-	(17,298)
-	-	(26,286)	135,747
(529,788)	63,106	210,838	214,908
-	-	-	92,338
-	-	24,047	66,193
-	(3,944)	570	(276,863)
36,553	2,160	(2,787)	88,507
(4,682)	-	-	(3,882)
-	-	-	2
-	-	-	(5,037)
<u>(497,917)</u>	<u>81,344</u>	<u>253,123</u>	<u>3,033,667</u>
<u>\$ (107,209)</u>	<u>\$ (28,888)</u>	<u>\$ 253,209</u>	<u>\$ (2,301,437)</u>

**DOUGLAS COUNTY, WISCONSIN**  
**HIGHWAY FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>OPERATING REVENUES</b>				
Public charges for services	\$ 10,975	\$ 10,975	\$ 10,428	\$ (547)
Intragovernmental charges for services	5,900	5,900	7,762	1,862
Intergovernmental charges for services	1,590,665	1,590,665	2,042,281	451,616
Total operating revenues	<u>1,607,540</u>	<u>1,607,540</u>	<u>2,060,471</u>	<u>452,931</u>
<b>OPERATING EXPENSES</b>				
Public works and highways:				
Administration	746,078	746,078	740,034	6,044
Special projects	99,357	99,357	93,635	5,722
Road supervision	153,000	153,000	110,366	42,634
Radio	9,200	9,200	10,877	(1,677)
General public liability	24,000	24,000	21,359	2,641
Total public works and highways	<u>1,031,635</u>	<u>1,031,635</u>	<u>976,271</u>	<u>55,364</u>
Road maintenance:				
County maintenance	4,626,513	5,053,711	4,798,996	254,715
State maintenance	1,382,000	1,382,000	1,834,157	(452,157)
Township maintenance	45,500	45,500	61,307	(15,807)
Departmental maintenance	1,400	1,400	4,159	(2,759)
Public maintenance	10,000	10,000	9,236	764
Special districts	4,500	4,500	400	4,100
Total road maintenance	<u>6,069,913</u>	<u>6,497,111</u>	<u>6,708,255</u>	<u>(211,144)</u>
Total operating expenses	<u>7,101,548</u>	<u>7,528,746</u>	<u>7,684,526</u>	<u>(155,780)</u>
Operating loss	<u>(5,494,008)</u>	<u>(5,921,206)</u>	<u>(5,624,055)</u>	<u>297,151</u>
<b>NONOPERATING REVENUES</b>				
Taxes	3,448,613	3,448,613	3,448,613	-
Grants	1,172,500	1,172,500	3,209,219	2,036,719
Rental and other income	14,845	14,845	14,847	2
Miscellaneous	-	-	50,432	50,432
Gain on disposal of equipment	50	50	5,285	5,235
Total nonoperating revenues	<u>4,636,008</u>	<u>4,636,008</u>	<u>6,728,396</u>	<u>2,092,388</u>
Change in net position before transfers	(858,000)	(1,285,198)	1,104,341	2,389,539
<b>TRANSFERS</b>				
Transfers in	180,000	289,950	289,950	-
Change in net position	(678,000)	(995,248)	1,394,291	2,389,539
<b>NET POSITION, BEGINNING</b>	<u>63,994,297</u>	<u>63,994,297</u>	<u>63,994,297</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>\$ 63,316,297</u>	<u>\$ 62,999,049</u>	<u>\$ 65,388,588</u>	<u>\$ 2,389,539</u>

**DOUGLAS COUNTY, WISCONSIN  
CENTRAL SUPPLY FUND  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET POSITION  
BUDGET AND ACTUAL  
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OPERATING REVENUES</b>				
Charges for services:				
Public	\$ 3,000	\$ 3,000	\$ 1,752	\$ (1,248)
Intragovernmental	<u>99,190</u>	<u>99,190</u>	<u>89,551</u>	<u>(9,639)</u>
Total operating revenues	<u>102,190</u>	<u>102,190</u>	<u>91,303</u>	<u>(10,887)</u>
<b>OPERATING EXPENSES</b>				
General government:				
Duplication and printing	13,200	13,200	11,420	1,780
Supplies	12,290	12,290	5,966	6,324
Postage and mailing	<u>76,700</u>	<u>76,700</u>	<u>74,125</u>	<u>2,575</u>
Total operating expenses	<u>102,190</u>	<u>102,190</u>	<u>91,511</u>	<u>10,679</u>
Change in net position	-	-	(208)	(208)
<b>NET POSITION, BEGINNING</b>	<u>31,016</u>	<u>31,016</u>	<u>31,016</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u><u>\$ 31,016</u></u>	<u><u>\$ 31,016</u></u>	<u><u>\$ 30,808</u></u>	<u><u>\$ (208)</u></u>

**DOUGLAS COUNTY, WISCONSIN  
 WORKERS' COMPENSATION FUND  
 SCHEDULE OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND NET POSITION  
 BUDGET AND ACTUAL  
 For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OPERATING REVENUES</b>				
Charges for services, intragovernmental	\$ 450,000	\$ 450,000	\$ 436,330	\$ (13,670)
<b>OPERATING EXPENSES</b>				
General government:				
Administration	222,500	222,500	313,220	(90,720)
Direct claims	212,000	212,000	113,088	98,912
Other contracted services	<u>18,000</u>	<u>18,000</u>	<u>1,425</u>	<u>16,575</u>
Total operating expenses	<u>452,500</u>	<u>452,500</u>	<u>427,733</u>	<u>24,767</u>
Operating income (loss)	<u>(2,500)</u>	<u>(2,500)</u>	<u>8,597</u>	<u>11,097</u>
<b>NONOPERATING REVENUES</b>				
Interest income	<u>2,500</u>	<u>2,500</u>	<u>1,566</u>	<u>(934)</u>
Change in net position	-	-	10,163	10,163
<b>NET POSITION, BEGINNING</b>	<u>971,473</u>	<u>971,473</u>	<u>971,473</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>\$ 971,473</u>	<u>\$ 971,473</u>	<u>\$ 981,636</u>	<u>\$ 10,163</u>

**DOUGLAS COUNTY, WISCONSIN**  
**HEALTH INSURANCE FUND**  
**SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET POSITION**  
**BUDGET AND ACTUAL**  
**For the Year Ended December 31, 2013**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OPERATING REVENUES</b>				
Charges for services:				
Public	\$ 809,690	\$ 809,690	\$ 745,661	\$ (64,029)
Intragovernmental	<u>4,162,160</u>	<u>4,162,160</u>	<u>3,986,960</u>	<u>(175,200)</u>
Total operating revenue	<u>4,971,850</u>	<u>4,971,850</u>	<u>4,732,621</u>	<u>(239,229)</u>
<b>OPERATING EXPENSES</b>				
General government:				
Administration	10,350	10,350	79,982	(69,632)
Claims	<u>5,075,500</u>	<u>5,090,500</u>	<u>4,261,931</u>	<u>828,569</u>
Total operating expenses	<u>5,085,850</u>	<u>5,100,850</u>	<u>4,341,913</u>	<u>758,937</u>
Operating income (loss)	<u>(114,000)</u>	<u>(129,000)</u>	<u>390,708</u>	<u>519,708</u>
<b>NONOPERATING REVENUES</b>				
Interest income	-	-	1,200	1,200
Miscellaneous	<u>114,000</u>	<u>114,000</u>	<u>106,875</u>	<u>(7,125)</u>
Total nonoperating revenues	<u>114,000</u>	<u>114,000</u>	<u>108,075</u>	<u>(5,925)</u>
Change in net position	-	(15,000)	498,783	513,783
<b>NET POSITION, BEGINNING</b>	<u>2,726,778</u>	<u>2,726,778</u>	<u>2,726,778</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>\$ 2,726,778</u>	<u>\$ 2,711,778</u>	<u>\$ 3,225,561</u>	<u>\$ 513,783</u>

**DOUGLAS COUNTY, WISCONSIN  
LAND RECORDS AND MAPPING FUND  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET POSITION  
BUDGET AND ACTUAL  
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OPERATING REVENUES</b>				
Charges for services:				
Public	\$ 59,613	\$ 59,613	\$ 69,211	\$ 9,598
Intragovernmental	<u>1,150</u>	<u>1,150</u>	<u>3,034</u>	<u>1,884</u>
Total operating revenues	<u>60,763</u>	<u>60,763</u>	<u>72,245</u>	<u>11,482</u>
<b>OPERATING EXPENSES</b>				
General government, operations	<u>207,346</u>	<u>207,346</u>	<u>182,477</u>	<u>24,869</u>
Operating loss	<u>(146,583)</u>	<u>(146,583)</u>	<u>(110,232)</u>	<u>36,351</u>
<b>NONOPERATING REVENUES</b>				
Taxes	113,706	113,706	113,706	-
Grants	1,316	1,316	5,336	4,020
Miscellaneous	<u>-</u>	<u>-</u>	<u>2,138</u>	<u>2,138</u>
Total nonoperating revenues	<u>115,022</u>	<u>115,022</u>	<u>121,180</u>	<u>6,158</u>
Income (loss) before transfers	<u>(31,561)</u>	<u>(31,561)</u>	<u>10,948</u>	<u>42,509</u>
<b>TRANSFERS</b>				
Transfers in	17,500	17,500	17,500	-
Transfers out	<u>-</u>	<u>-</u>	<u>(30,178)</u>	<u>(30,178)</u>
Total transfers	<u>17,500</u>	<u>17,500</u>	<u>(12,678)</u>	<u>(30,178)</u>
Change in net position	(14,061)	(14,061)	(1,730)	12,331
<b>NET POSITION, BEGINNING</b>	<u>254,184</u>	<u>254,184</u>	<u>254,184</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u>\$ 240,123</u>	<u>\$ 240,123</u>	<u>\$ 252,454</u>	<u>\$ 12,331</u>

**DOUGLAS COUNTY, WISCONSIN  
INFORMATION SERVICES FUND  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN FUND NET POSITION  
BUDGET AND ACTUAL**

**For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
<b>OPERATING REVENUES</b>				
Charges for services:				
Public	\$ 250	\$ 250	\$ 657	\$ 407
Intragovernmental	764,215	764,215	724,756	(39,459)
Intergovernmental	<u>100</u>	<u>100</u>	<u>714</u>	<u>614</u>
Total operating revenues	<u>764,565</u>	<u>764,565</u>	<u>726,127</u>	<u>(38,438)</u>
<b>OPERATING EXPENSES</b>				
General government:				
Administration	509,018	509,018	406,545	102,473
Telephone/communications	57,500	57,500	49,491	8,009
Operation, hardware	<u>252,820</u>	<u>252,820</u>	<u>270,005</u>	<u>(17,185)</u>
Total operating expenses	<u>819,338</u>	<u>819,338</u>	<u>726,041</u>	<u>93,297</u>
Operating income (loss)	<u>(54,773)</u>	<u>(54,773)</u>	<u>86</u>	<u>54,859</u>
<b>NONOPERATING REVENUES</b>				
Miscellaneous	<u>22,500</u>	<u>22,500</u>	<u>-</u>	<u>(22,500)</u>
Change in net position	(32,273)	(32,273)	86	32,359
<b>NET POSITION, BEGINNING</b>	<u>621,060</u>	<u>621,060</u>	<u>621,060</u>	<u>-</u>
<b>NET POSITION, ENDING</b>	<u><u>\$ 588,787</u></u>	<u><u>\$ 588,787</u></u>	<u><u>\$ 621,146</u></u>	<u><u>\$ 32,359</u></u>



# **FIDUCIARY FUNDS**

**DOUGLAS COUNTY, WISCONSIN**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended December 31, 2013**

	<b>Balance January 1, <u>2013</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b>Balance December 31, <u>2013</u></b>
<b>Clerk of Courts Fund</b>				
<b>ASSETS</b>				
Accounts receivable	\$ 5,593,983	\$ 370,022	\$ 268,881	\$ 5,695,124
Restricted cash and investments	<u>322,602</u>	<u>5,837,931</u>	<u>5,768,079</u>	<u>392,454</u>
Total assets	<u>\$ 5,916,585</u>	<u>\$ 6,207,953</u>	<u>\$ 6,036,960</u>	<u>\$ 6,087,578</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 115,659	\$ 5,265,143	\$ 5,261,183	\$ 119,619
Due to other governments	5,605,632	576,701	475,121	5,707,212
Special deposits	<u>195,294</u>	<u>366,109</u>	<u>300,656</u>	<u>260,747</u>
Total liabilities	<u>\$ 5,916,585</u>	<u>\$ 6,207,953</u>	<u>\$ 6,036,960</u>	<u>\$ 6,087,578</u>
<b>Retiree Health Insurance Fund</b>				
<b>ASSETS</b>				
Accounts receivable	<u>\$ 2,086</u>	<u>\$ 197,872</u>	<u>\$ 199,958</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Special deposits	<u>\$ 2,086</u>	<u>\$ 197,872</u>	<u>\$ 199,958</u>	<u>\$ -</u>
<b>Property Tax Fund</b>				
<b>ASSETS</b>				
Tax certificates and deeds	\$ 22,909	\$ 3,553	\$ 21,853	\$ 4,609
Assessments	<u>795,298</u>	<u>335,316</u>	<u>308,951</u>	<u>821,663</u>
Total assets	<u>\$ 818,207</u>	<u>\$ 338,869</u>	<u>\$ 330,804</u>	<u>\$ 826,272</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 158	\$ 7,152	\$ 7,310	\$ -
Due to other governments	<u>818,049</u>	<u>331,717</u>	<u>323,494</u>	<u>826,272</u>
Total liabilities	<u>\$ 818,207</u>	<u>\$ 338,869</u>	<u>\$ 330,804</u>	<u>\$ 826,272</u>

**DOUGLAS COUNTY, WISCONSIN**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Year Ended December 31, 2013**  
**(Continued)**

	<b>Balance January 1, <u>2013</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b>Balance December 31, <u>2013</u></b>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Tax certificates and deeds receivable	\$ 22,909	\$ 3,553	\$ 21,853	\$ 4,609
Assessments	795,298	335,316	308,951	821,663
Accounts receivable	5,596,069	567,894	468,839	5,695,124
Restricted cash and investments	<u>322,602</u>	<u>5,837,931</u>	<u>5,768,079</u>	<u>392,454</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 6,736,878</u></b>	<b><u>\$ 6,744,694</u></b>	<b><u>\$ 6,567,722</u></b>	<b><u>\$ 6,913,850</u></b>
 <b>LIABILITIES</b>				
Accounts payable	\$ 115,817	\$ 5,272,295	\$ 5,268,493	\$ 119,619
Due to other governments	6,423,681	908,418	798,615	6,533,484
Special deposits	<u>197,380</u>	<u>563,981</u>	<u>500,614</u>	<u>260,747</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 6,736,878</u></b>	<b><u>\$ 6,744,694</u></b>	<b><u>\$ 6,567,722</u></b>	<b><u>\$ 6,913,850</u></b>



**CAPITAL ASSETS**

**USED IN THE OPERATION**

**OF GOVERNMENTAL FUNDS**



**DOUGLAS COUNTY, WISCONSIN**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**COMPARATIVE SCHEDULES BY SOURCE**  
**December 31, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Governmental funds capital assets:		
Land	\$ 2,898,168	\$ 2,898,168
Land improvements	2,938,038	2,935,233
Buildings	52,683,774	52,150,900
Improvements other than buildings	1,872,131	1,522,105
Machinery and equipment	<u>8,727,476</u>	<u>7,919,365</u>
Total governmental funds capital assets	<u>\$ 69,119,587</u>	<u>\$ 67,425,771</u>
Investments in governmental funds by source:		
General fund	\$ 7,456,552	\$ 7,115,678
Special revenue funds	72,159	72,159
Capital projects fund	58,085,445	57,544,827
Donations	<u>3,505,431</u>	<u>2,693,107</u>
Total investments in governmental funds by source	<u>\$ 69,119,587</u>	<u>\$ 67,425,771</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

**DOUGLAS COUNTY, WISCONSIN**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**For the Year Ended December 31, 2013**

<b>Function and Activity</b>	<b>Land</b>	<b>Land Improvements</b>	<b>Buildings</b>
General government:			
Clerk of Courts	\$ -	\$ -	\$ -
Court II	-	-	-
Court Commissioner	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
Treasurer	-	-	-
Finance	-	-	-
Extension	-	-	-
Medical Examiner	-	-	-
Buildings and Grounds	1,682,739	2,359,173	50,546,478
Land Committee	1,200,374	-	-
Total general government	<u>2,883,113</u>	<u>2,359,173</u>	<u>50,546,478</u>
Health and human services:			
Veterans	-	-	-
Buildings and Grounds	-	-	341,561
Human Services	-	-	-
Child Support	-	-	-
Health Department	-	-	-
Land Committee	15,055	-	-
Total health and human services	<u>15,055</u>	<u>-</u>	<u>341,561</u>
Public safety:			
Sheriff	-	-	147,166
Emergency Management	-	-	139,144
Buildings and Grounds	-	-	134,425
Unclassified	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>420,735</u>
Public works:			
Emergency Management	<u>-</u>	<u>-</u>	<u>-</u>
Conservation and development:			
Land Conservation	-	-	-
Zoning	-	-	-
Land Committee	-	-	246,625
Surveyor	-	-	-
Unclassified	-	-	-
Total conservation and development	<u>-</u>	<u>-</u>	<u>246,625</u>
Culture, recreation, and education:			
Buildings and Grounds	-	-	-
Land Committee	-	578,865	1,128,375
Total culture, recreation and education	<u>-</u>	<u>578,865</u>	<u>1,128,375</u>
Total governmental funds capital assets	<u>\$ 2,898,168</u>	<u>\$ 2,938,038</u>	<u>\$ 52,683,774</u>

<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
\$ -	\$ 5,727	\$ 5,727
-	15,120	15,120
-	5,220	5,220
-	97,418	97,418
-	205,179	205,179
-	31,178	31,178
-	278,009	278,009
-	5,677	5,677
-	29,999	29,999
22,575	2,672,046	57,283,011
-	-	1,200,374
<u>22,575</u>	<u>3,345,573</u>	<u>59,156,912</u>
-	123,813	123,813
-	-	341,561
-	84,209	84,209
-	13,950	13,950
-	149,102	149,102
-	-	15,055
-	<u>371,074</u>	<u>727,690</u>
-	2,562,773	2,709,939
1,124,618	2,122,136	3,385,898
-	18,419	152,844
<u>483,843</u>	-	<u>483,843</u>
<u>1,608,461</u>	<u>4,703,328</u>	<u>6,732,524</u>
-	<u>157,295</u>	<u>157,295</u>
-	8,575	8,575
-	37,605	37,605
-	-	246,625
-	80,276	80,276
<u>231,095</u>	-	<u>231,095</u>
<u>231,095</u>	<u>126,456</u>	<u>604,176</u>
-	23,750	23,750
<u>10,000</u>	-	<u>1,717,240</u>
<u>10,000</u>	<u>23,750</u>	<u>1,740,990</u>
<u>\$ 1,872,131</u>	<u>\$ 8,727,476</u>	<u>\$ 69,119,587</u>

**DOUGLAS COUNTY, WISCONSIN**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
**For the Year Ended December 31, 2013**

<u>Function and Activity</u>	<b>Governmental Funds Capital Assets</b>			<b>Governmental Funds Capital Assets</b>
	<u>January 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2013</u>
General Government:				
County Board	\$ 11,106	\$ -	\$ 11,106	\$ -
Clerk of Courts	5,727	-	-	5,727
Court II	15,120	-	-	15,120
Court Commissioner	5,220	-	-	5,220
Register of Deeds	97,418	-	-	97,418
County Clerk	205,179	-	-	205,179
Treasurer	31,178	-	-	31,178
Finance	278,009	-	-	278,009
Extension	5,677	-	-	5,677
Medical Examiner	29,999	-	-	29,999
Buildings and Grounds	56,777,254	505,757	-	57,283,011
Land committee	1,200,374	-	-	1,200,374
Total general government	<u>58,662,261</u>	<u>505,757</u>	<u>11,106</u>	<u>59,156,912</u>
Health and human services:				
Veterans	123,813	-	-	123,813
Buildings and Grounds	341,561	-	-	341,561
Human Services	84,209	-	-	84,209
Child Support	13,950	-	-	13,950
Health Department	149,102	-	-	149,102
Unclassified	15,055	-	-	15,055
Total health and human services	<u>727,690</u>	<u>-</u>	<u>-</u>	<u>727,690</u>
Public safety:				
Sheriff	2,607,961	195,399	93,421	2,709,939
Emergency Management	2,311,017	1,106,910	32,029	3,385,898
Buildings and Grounds	112,738	40,106	-	152,844
Unclassified	483,843	-	-	483,843
Total public safety	<u>5,515,559</u>	<u>1,342,415</u>	<u>125,450</u>	<u>6,732,524</u>
Public works:				
Emergency Management	157,295	-	-	157,295
Total public works	<u>157,296</u>	<u>-</u>	<u>-</u>	<u>157,296</u>
Conservation and development:				
Land Conservation	8,575	-	-	8,575
Zoning	37,605	-	-	37,605
Land Committee	246,625	-	-	246,625
Surveyor	98,076	-	17,800	80,276
Unclassified	231,095	-	-	231,095
Total conservation and development	<u>621,976</u>	<u>-</u>	<u>17,800</u>	<u>604,176</u>
Culture, recreation and education:				
Buildings and Grounds	23,750	-	-	23,750
Land Committee	1,717,240	-	-	1,717,240
Total culture, recreation and education	<u>1,740,989</u>	<u>-</u>	<u>-</u>	<u>1,740,990</u>
Total governmental funds capital assets	<u>\$ 67,425,771</u>	<u>\$ 1,848,172</u>	<u>\$ 154,356</u>	<u>\$ 69,119,587</u>

# STATISTICAL SECTION

This part of Douglas County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	140-147
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	148-151
Debt Capacity These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	152-155
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	156-157
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	158-161

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.*

**DOUGLAS COUNTY, WISCONSIN**  
**NET POSITION BY COMPONENT**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 51,374,894	\$ 51,988,745	\$ 51,164,011	\$ 53,415,598
Restricted	723,626	1,398,375	1,397,384	4,197,292
Unrestricted	15,026,894	14,201,987	18,231,230	20,154,120
Total governmental activities net position	<u>\$ 67,125,414</u>	<u>\$ 67,589,107</u>	<u>\$ 70,792,625</u>	<u>\$ 77,767,010</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 1,200,819	\$ 1,206,461	\$ 1,272,870	\$ 1,479,761
Restricted	-	390,035	374,157	689,898
Unrestricted	1,032,352	695,410	870,510	688,020
Total business-type activities net position	<u>\$ 2,233,171</u>	<u>\$ 2,291,906</u>	<u>\$ 2,517,537</u>	<u>\$ 2,857,679</u>
<b>Primary government:</b>				
Net investment in capital assets	\$ 52,575,713	\$ 53,195,206	\$ 52,436,881	\$ 54,895,359
Restricted	723,626	1,788,410	1,771,541	4,887,190
Unrestricted	16,059,246	14,897,397	19,101,740	20,842,140
Total primary government net position	<u>\$ 69,358,585</u>	<u>\$ 69,881,013</u>	<u>\$ 73,310,162</u>	<u>\$ 80,624,689</u>

\*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 55,385,109	\$ 59,185,213	\$ 59,231,303	\$ 66,107,672	\$ 68,770,195	\$ 73,306,134
3,537,722	1,609,964	632,275	3,190,982	2,744,183	981,135
19,736,000	23,110,830	21,185,384	15,805,390	17,089,312	17,742,721
<u>\$ 78,658,831</u>	<u>\$ 83,906,007</u>	<u>\$ 81,048,962</u>	<u>\$ 85,104,044</u>	<u>\$ 88,603,690</u>	<u>\$ 92,029,990</u>
\$ 1,883,700	\$ 2,184,317	\$ 6,350,624	\$ 6,525,078	\$ 6,851,238	\$ 9,019,814
573,698	-	262,554	227,014	-	-
701,645	1,200,735	1,225,319	1,759,042	2,216,560	1,224,201
<u>\$ 3,159,043</u>	<u>\$ 3,385,052</u>	<u>\$ 7,838,497</u>	<u>\$ 8,511,134</u>	<u>\$ 9,067,798</u>	<u>\$ 10,244,015</u>
\$ 57,268,809	\$ 61,369,530	\$ 65,581,927	\$ 72,632,750	\$ 75,621,433	\$ 82,325,948
4,111,420	1,609,964	894,829	3,417,996	2,744,184	981,135
20,437,645	24,311,565	22,410,703	17,564,432	19,305,872	18,966,922
<u>\$ 81,817,874</u>	<u>\$ 87,291,059</u>	<u>\$ 88,887,459</u>	<u>\$ 93,615,178</u>	<u>\$ 97,671,489</u>	<u>\$ 102,274,005</u>

**DOUGLAS COUNTY, WISCONSIN**  
**CHANGES IN NET POSITION**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Expenses</b>				
Governmental activities:				
General government	\$ 10,186,044	\$ 11,681,841	\$ 10,446,849	\$ 11,784,649
Public safety	8,521,225	9,515,704	9,804,721	10,345,793
Public works	5,531,576	6,048,774	7,281,745	6,572,271
Culture, recreation, and education	718,285	740,395	694,209	791,389
Health and Human Services	22,786,709	24,758,848	24,230,559	24,409,080
Conservation and development	800,658	788,836	861,882	855,925
Interest on long-term debt	1,838,315	2,535,580	1,782,267	1,815,794
Total governmental activities expenses	<u>50,382,812</u>	<u>56,069,978</u>	<u>55,102,232</u>	<u>56,574,901</u>
Business-type activities:				
Timber sales	987,059	940,403	1,124,140	1,302,207
Recreation	222,035	283,198	252,067	364,621
Conservation	72,112	42,985	35,626	64,906
Total business-type activities expenses	<u>1,281,206</u>	<u>1,266,586</u>	<u>1,411,833</u>	<u>1,731,734</u>
Total primary government expenses	<u>\$ 51,664,018</u>	<u>\$ 57,336,564</u>	<u>\$ 56,514,065</u>	<u>\$ 58,306,635</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 5,900,416	\$ 6,060,205	\$ 6,234,210	\$ 6,638,705
Public safety	1,349,463	2,254,670	1,985,098	2,258,808
Public works	1,445,090	1,673,395	2,109,683	2,085,850
Health and Human Services	4,116,908	3,610,704	4,062,204	3,903,077
Other activities	5,408	397,730	414,086	415,002
Operating grants and contributions	21,592,553	22,096,797	21,565,616	23,746,313
Capital grants and contributions	1,587,793	552,617	451,628	1,181,771
Total governmental activities program revenues	<u>35,997,631</u>	<u>36,646,118</u>	<u>36,822,525</u>	<u>40,229,526</u>
Business-type activities:				
Charges for services:				
Timber sales	2,670,904	2,342,751	2,982,624	2,335,989
Recreation	32,752	30,761	32,901	33,263
Conservation	5,017	2,257	1,019	2,601
Operating grants and contributions	294,652	333,532	291,127	406,541
Capital grants and contributions	-	-	-	21,705
Total business-type activities program revenues	<u>3,003,325</u>	<u>2,709,301</u>	<u>3,307,671</u>	<u>2,800,099</u>
Total primary government program revenues	<u>\$ 39,000,956</u>	<u>\$ 39,355,419</u>	<u>\$ 40,130,196</u>	<u>\$ 43,029,625</u>
Net expense/revenue				
Governmental activities	\$ (14,385,181)	\$ (19,423,860)	\$ (18,279,707)	\$ (16,345,375)
Business-type activities	1,722,119	1,442,715	1,895,838	1,068,365
Total primary government net expense	<u>\$ (12,663,062)</u>	<u>\$ (17,981,145)</u>	<u>\$ (16,383,869)</u>	<u>\$ (15,277,010)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Taxes				
Property taxes	\$ 11,660,469	\$ 12,221,547	\$ 12,789,167	\$ 13,113,680
Occupational taxes	185,244	175,518	185,913	198,977
Forest crop taxes	61,471	85,041	90,628	94,720
Sales taxes	2,953,680	3,054,263	3,089,938	3,313,105
Other taxes	598,152	570,250	626,812	628,227
Other revenue including				
Unrestricted investment earnings	983,983	1,888,001	2,464,505	4,630,208
Gain on sale of assets	950,869	480,961	519,698	574,644
Transfers	1,740,123	1,411,972	1,716,564	766,199
Capital contributions	2,834,498	-	-	-
Total governmental activities	<u>21,968,489</u>	<u>19,887,553</u>	<u>21,483,225</u>	<u>23,319,760</u>
Business-type activities:				
Other revenue including				
Unrestricted investment earnings	25,472	27,992	42,765	37,074
Gain on sale of assets	-	-	3,592	902
Transfers	(1,740,123)	(1,411,972)	(1,716,564)	(766,199)
Total business-type activities	<u>(1,714,651)</u>	<u>(1,383,980)</u>	<u>(1,670,207)</u>	<u>(728,223)</u>
Total primary government	<u>\$ 20,253,838</u>	<u>\$ 18,503,573</u>	<u>\$ 19,813,018</u>	<u>\$ 22,591,537</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 7,583,308	\$ 463,693	\$ 3,203,518	\$ 6,974,385
Business-type activities	7,468	58,735	225,631	340,142
Total primary government change in net position	<u>\$ 7,590,776</u>	<u>\$ 522,428</u>	<u>\$ 3,429,149</u>	<u>\$ 7,314,527</u>

\*This table was developed with the implementation of Governmental Accounting

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$	12,875,347	\$ 11,877,089	\$ 17,634,412	\$ 12,389,268	\$ 11,497,679	\$ 6,832,181
	10,826,955	10,939,509	11,069,286	11,335,834	12,006,504	12,005,996
	7,203,249	6,554,710	7,218,176	6,550,810	7,941,788	8,019,114
	952,138	937,710	791,204	791,961	641,244	624,262
	24,928,649	17,671,442	13,269,186	12,704,553	12,100,733	12,093,594
	877,912	1,072,227	1,739,234	1,345,162	1,033,493	929,968
	<u>1,802,269</u>	<u>1,739,122</u>	<u>1,578,352</u>	<u>1,197,773</u>	<u>1,401,502</u>	<u>1,024,713</u>
	<u>59,466,519</u>	<u>50,791,809</u>	<u>53,299,850</u>	<u>46,315,361</u>	<u>46,622,943</u>	<u>41,529,828</u>
	1,421,724	1,350,490	1,406,088	1,430,288	1,470,491	1,481,401
	248,946	502,306	186,116	403,931	429,758	400,391
	<u>44,498</u>	<u>45,067</u>	<u>30,649</u>	<u>32,653</u>	<u>40,632</u>	<u>34,987</u>
	<u>1,715,168</u>	<u>1,897,863</u>	<u>1,622,853</u>	<u>1,866,872</u>	<u>1,940,881</u>	<u>1,916,779</u>
\$	<u>61,181,687</u>	<u>52,689,672</u>	<u>54,922,703</u>	<u>48,182,233</u>	<u>48,563,824</u>	<u>43,446,607</u>
\$	6,886,786	\$ 7,481,916	\$ 7,227,321	\$ 7,401,939	\$ 7,330,528	\$ 2,040,876
	2,320,303	2,190,172	2,054,595	1,721,130	2,073,239	1,639,161
	2,238,886		1,719,910	1,821,397	1,874,352	2,137,640
	3,835,042	2,411,904	1,817,326	1,642,597	2,105,043	2,311,069
	378,541	390,182	389,047	379,495	394,813	395,190
	22,508,607	16,767,212	14,281,120	14,349,864	13,189,243	11,963,643
	<u>966,905</u>	<u>3,272,028</u>	<u>158,172</u>	<u>1,673,670</u>	<u>1,442,653</u>	<u>2,254,365</u>
	<u>39,135,070</u>	<u>32,513,414</u>	<u>27,647,491</u>	<u>28,990,092</u>	<u>28,409,871</u>	<u>22,741,944</u>
	3,040,300	3,360,432	2,913,921	2,841,227	3,055,229	2,807,956
	30,175	32,757	34,041	38,476	35,890	34,859
	219	408	269	1,591	1,677	750
	-	-	-	-	-	-
	-	<u>706,162</u>	-	<u>706,162</u>	-	<u>706,162</u>
	<u>3,070,694</u>	<u>4,099,759</u>	<u>2,948,231</u>	<u>3,587,456</u>	<u>3,092,796</u>	<u>3,549,727</u>
\$	<u>42,205,764</u>	<u>36,613,173</u>	<u>30,595,722</u>	<u>32,577,548</u>	<u>31,502,667</u>	<u>26,291,671</u>
\$	(20,331,449)	\$ (18,278,395)	\$ (25,652,359)	\$ (17,325,269)	\$ (18,213,072)	\$ (18,787,884)
	<u>1,355,526</u>	<u>2,201,896</u>	<u>1,325,378</u>	<u>1,720,584</u>	<u>1,151,915</u>	<u>1,632,948</u>
\$	<u>(18,975,923)</u>	<u>(16,076,499)</u>	<u>(24,326,981)</u>	<u>(15,604,685)</u>	<u>(17,061,157)</u>	<u>(17,154,936)</u>
\$	13,662,061	\$ 14,054,257	\$ 14,474,714	\$ 14,858,125	\$ 15,030,118	\$ 15,271,535
	218,167	213,062	216,755	189,571	191,491	128,184
	90,191	101,008	109,814	125,327	110,111	93,965
	3,221,800	3,203,075	3,069,125	3,109,646	3,376,190	3,692,954
	587,257	630,816	678,299	690,436	770,844	752,115
	1,783,600	1,556,721	3,018,770	1,281,580	1,327,607	907,439
	221,922	226,389	137,189	340,935	205,220	294,992
	1,438,272	1,795,442	1,090,624	784,758	1,034,116	1,073,000
	-	-	-	-	-	-
	<u>21,223,270</u>	<u>21,780,770</u>	<u>22,795,290</u>	<u>21,380,378</u>	<u>22,045,697</u>	<u>22,214,184</u>
	379,048	525,717	4,216,655	437,014	438,034	515,348
	5,062	-	2,036	5,959	831	100,920
	<u>(1,438,272)</u>	<u>(1,795,442)</u>	<u>(1,090,624)</u>	<u>(784,758)</u>	<u>(1,034,116)</u>	<u>(1,073,000)</u>
	<u>(1,054,162)</u>	<u>(1,269,725)</u>	<u>3,128,067</u>	<u>(341,785)</u>	<u>(595,251)</u>	<u>(456,733)</u>
\$	<u>20,169,108</u>	<u>20,511,045</u>	<u>25,923,357</u>	<u>21,038,593</u>	<u>21,450,446</u>	<u>21,757,451</u>
\$	891,821	\$ 3,502,375	\$ (2,857,069)	\$ 4,055,109	\$ 3,832,625	\$ 3,426,300
	<u>301,364</u>	<u>932,171</u>	<u>4,453,445</u>	<u>1,378,799</u>	<u>556,661</u>	<u>1,176,215</u>
\$	<u>1,193,185</u>	<u>4,434,546</u>	<u>1,596,376</u>	<u>5,433,908</u>	<u>4,389,286</u>	<u>4,602,515</u>

**DOUGLAS COUNTY, WISCONSIN**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Sales Tax</u>	<u>Occupational Tax</u>	<u>Forest Cropland Tax</u>	<u>Other Taxes</u>	<u>Total</u>
2004	8,971,600	2,953,680	185,244	61,471	598,152	12,770,147
2005	9,119,050	3,054,263	175,518	85,041	570,250	13,004,122
2006	9,626,462	3,089,938	185,913	90,628	626,812	13,619,753
2007	9,890,090	3,313,105	198,977	94,720	628,227	14,125,119
2008	10,374,023	3,221,800	218,167	90,191	587,257	14,491,438
2009	10,626,423	3,203,075	213,062	101,008	630,816	14,774,384
2010	11,353,385	3,069,125	216,755	109,814	678,299	15,427,378
2011	11,376,869	3,109,646	189,571	125,327	690,436	15,491,849
2012	11,555,156	3,376,190	191,491	110,111	770,844	16,003,792
2013	11,443,482	3,692,954	128,184	93,965	752,115	16,110,700

**DOUGLAS COUNTY, WISCONSIN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Three Fiscal Years**

	<u>2011</u>		<u>2012</u>		<u>2013</u>
General fund					
Nonspendable	\$ 571,906	\$	535,842	\$	2,501,422
Restricted	1,161,200		804,017		332,602
Committed	1,741,705		1,415,883		2,496,024
Assigned	936,626		2,747,384		2,662,524
Unassigned	<u>9,135,799</u>		<u>8,115,625</u>		<u>5,428,146</u>
Total general fund	<u>\$ 13,547,236</u>	\$	<u>14,447,104</u>	\$	<u>13,420,718</u>
All other governmental funds					
Restricted	\$ 341	\$	-	\$	-
Committed	590,737		614,517		630,350
Assigned	<u>1,196,188</u>		<u>1,577,546</u>		<u>1,730,420</u>
Total all other governmental funds	<u>\$ 1,787,266</u>	\$	<u>2,192,063</u>	\$	<u>2,360,770</u>

\*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 54, years prior to 2011 are not available

**DOUGLAS COUNTY, WISCONSIN**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
<b>Revenues</b>				
Taxes	\$ 12,770,147	\$ 13,004,122	\$ 13,619,753	\$ 14,125,119
Intergovernmental	20,706,879	21,368,344	20,910,956	22,768,006
Licenses and permits	257,002	237,627	266,054	250,980
Fines, forfeits, and penalties	441,986	433,345	421,246	448,883
Charges for services	5,789,671	6,824,451	6,990,707	7,159,136
Investment earnings	319,122	710,991	1,061,097	1,374,880
Other	412,742	920,697	674,727	514,288
Total revenues	<u>40,697,549</u>	<u>43,499,577</u>	<u>43,944,540</u>	<u>46,641,292</u>
<b>Expenditures</b>				
Current:				
General government	3,978,609	3,696,553	3,712,341	4,582,900
Public safety	8,228,120	9,265,496	9,593,346	10,027,702
Public works	330,474	334,062	337,460	350,859
Health and human services	22,760,231	25,264,942	24,767,682	24,559,919
Culture, recreation, and education	672,135	181,311	177,804	758,611
Conservation and development	760,875	742,081	816,722	828,411
Debt service:				
Principal	1,665,000	950,000	1,260,000	1,225,000
Interest	1,838,315	1,670,010	1,763,715	1,879,894
Other	-	178,852	79,025	-
Capital outlay	1,676,222	869,688	1,161,244	362,456
Total expenditures	<u>41,909,981</u>	<u>43,152,995</u>	<u>43,669,339</u>	<u>44,575,752</u>
Excess of revenue over (under) expenditures	<u>(1,212,432)</u>	<u>346,582</u>	<u>275,201</u>	<u>2,065,540</u>
<b>Other financing sources (uses)</b>				
Transfers in	2,879,082	2,112,280	2,664,636	2,002,625
Transfers out	(1,456,459)	(2,130,615)	(6,499,922)	(3,123,527)
Proceeds on long-term borrowing	-	10,215,000	5,000,000	-
Premium on long term borrowing	-	792,800	65,325	-
Payments to escrow agent	-	(10,964,200)	-	-
Sale of assets	950,441	478,741	519,123	562,323
Total other financing sources (uses)	<u>2,373,064</u>	<u>504,006</u>	<u>1,749,162</u>	<u>(558,579)</u>
Net change in fund balances	<u>1,160,632</u>	<u>850,588</u>	<u>2,024,363</u>	<u>1,506,961</u>
<b>FUND BALANCE, BEGINNING</b>	11,271,192	12,431,824	13,282,412	15,306,775
<b>RESTATEMENT</b>	-	-	-	-
<b>FUND BALANCE, BEGINNING AS RESTATED</b>	<u>11,271,192</u>	<u>12,431,824</u>	<u>13,282,412</u>	<u>15,306,775</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 12,431,824</u>	<u>\$ 13,282,412</u>	<u>\$ 15,306,775</u>	<u>\$ 16,813,736</u>
Debt service as a percentage of noncapital expenditures	8.7%	6.2%	7.1%	7.0%

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$	14,491,438	\$ 14,774,384	\$ 15,135,693	\$ 15,491,849	\$ 16,003,792	\$ 16,110,700
	21,456,238	15,657,398	13,136,818	13,082,507	11,807,486	11,003,458
	238,745	244,218	269,523	283,761	301,728	295,377
	452,720	439,082	395,401	344,869	342,564	338,783
	7,110,140	5,572,196	4,869,796	4,402,320	5,237,332	5,019,072
	749,235	389,995	275,279	113,953	100,454	109,183
	751,012	790,963	713,749	1,382,558	861,967	910,908
	<u>45,249,528</u>	<u>37,868,236</u>	<u>34,796,259</u>	<u>35,101,817</u>	<u>34,655,323</u>	<u>33,787,481</u>
	4,637,136	4,783,943	4,621,777	4,563,748	4,478,398	4,319,602
	10,480,460	10,619,370	10,795,577	11,029,564	11,440,429	11,070,205
	370,423	356,857	341,083	330,088	328,632	340,758
	24,909,015	17,689,675	13,261,180	12,774,838	12,108,889	12,071,533
	935,438	932,348	775,574	655,576	611,456	597,760
	849,162	1,045,236	1,709,369	1,317,553	1,006,414	904,791
	1,365,000	1,505,000	1,665,000	1,965,604	11,250,000	8,393,752
	1,827,131	1,767,463	1,863,137	1,408,221	1,263,452	1,024,714
	-	-	-	-	138,050	-
	834,222	617,120	822,467	1,498,436	1,535,711	1,848,172
	<u>46,207,987</u>	<u>39,317,012</u>	<u>35,855,164</u>	<u>35,543,628</u>	<u>44,161,431</u>	<u>40,571,287</u>
	<u>(958,459)</u>	<u>(1,448,776)</u>	<u>(1,058,905)</u>	<u>(441,811)</u>	<u>(9,506,108)</u>	<u>(6,783,806)</u>
	2,043,471	3,261,510	3,061,574	2,025,104	1,859,937	2,345,344
	(1,026,953)	(1,744,123)	(2,495,384)	(2,860,151)	(1,956,726)	(1,549,616)
	-	-	9,250,000	-	9,075,000	5,958,752
	-	-	313,412	-	200,768	-
	-	-	(9,399,719)	-	-	-
	-	-	-	-	-	-
	<u>1,016,518</u>	<u>1,517,387</u>	<u>729,883</u>	<u>(835,047)</u>	<u>9,178,979</u>	<u>6,754,480</u>
	<u>58,059</u>	<u>68,611</u>	<u>(329,022)</u>	<u>(1,276,858)</u>	<u>(327,129)</u>	<u>(29,326)</u>
	<u>16,813,736</u>	<u>16,871,795</u>	<u>16,940,406</u>	<u>16,611,360</u>	<u>15,334,502</u>	<u>15,810,814</u>
	-	-	-	-	803,441	-
	<u>16,813,736</u>	<u>16,871,795</u>	<u>16,940,406</u>	<u>16,611,360</u>	<u>16,137,943</u>	<u>15,810,814</u>
\$	<u>16,871,795</u>	<u>16,940,406</u>	<u>16,611,384</u>	<u>15,334,502</u>	<u>15,810,814</u>	<u>15,781,488</u>
	7.0%	8.5%	10.1%	9.9%	29.7%	24.3%

**DOUGLAS COUNTY, WISCONSIN**  
**EQUALIZED VALUE OF TAXABLE PROPERTY**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax Incremental Districts (TID)</u>	<u>Total</u>	<u>General County Tax Rate(3)</u>
2004	\$ 2,548,956,100	\$ 72,897,600	\$ 11,998,100	\$ 2,609,855,600	4.68
2005	2,750,956,200	75,160,500	14,033,900	2,812,082,800	4.55
2006	2,999,981,600	80,352,100	19,736,500	3,060,597,200	4.28
2007	3,211,310,500	80,901,400	21,205,600	3,271,006,300	4.18
2008	3,339,336,000	86,063,400	34,368,800	3,391,030,600	4.14
2009	3,422,685,100	94,742,900	41,232,300	3,476,195,700	4.16
2010	3,338,461,800	95,725,400	40,627,900	3,393,559,300	4.38
2011	3,305,516,900	100,889,000	40,989,300	3,365,416,600	4.47
2012	3,154,874,700	133,268,900	33,954,900	3,254,188,700	4.69
2013	3,079,874,400	144,648,000	40,337,900	3,184,184,500	4.95

(1) Due to the varying assessment policies of the 22 municipalities of Douglas County, the equalized value of taxable property is used for tax levy purposes. The equalized value is prepared by the Wisconsin Department of Revenue, Bureau of Property Tax.

(2) Equalized values are reduced by tax increment district value increments for apportioning the County levy.

(3) Tax rates are per \$1,000 of equalized value.

**DOUGLAS COUNTY, WISCONSIN  
PROPERTY TAX RATES  
(PER \$1,000 OF ASSESSED VALUATION)  
DIRECT AND OVERLAPPING GOVERNMENTS  
Last Ten Fiscal Years**

Name of Government	Percentage Applicable to Value in Douglas County	Percentage									
		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Douglas County:</b>											
Operating		3.68	3.62	3.29	3.24	3.24	3.26	3.46	3.54	3.70	3.81
Debt Service		1.00	0.93	0.99	0.94	0.90	0.90	0.92	0.93	0.99	1.14
Total Douglas County	100.00%	4.68	4.55	4.28	4.18	4.14	4.16	4.38	4.47	4.69	4.95
<b>City:</b>											
Superior	100.00%	8.28	7.82	7.53	7.20	7.00	7.01	6.84	7.07	7.16	7.60
<b>Villages:</b>											
Lake Nebagamon	100.00%	3.87	3.90	3.37	3.08	3.20	3.07	3.26	3.55	3.58	3.59
Oliver	100.00%	5.26	4.81	4.22	3.73	3.36	3.06	2.99	2.96	2.90	3.11
Poplar	100.00%	2.88	2.96	2.79	2.66	2.52	2.51	2.49	2.35	2.35	2.80
Solon Springs	100.00%	5.90	4.28	4.54	4.49	5.22	4.35	4.49	4.92	4.78	5.41
Superior	100.00%	3.58	3.22	3.11	3.67	3.64	3.89	3.53	3.67	3.55	3.73
<b>Towns:</b>											
Amnicon	100.00%	0.83	0.80	0.95	0.77	0.74	0.86	0.92	0.98	1.09	1.15
Bennett	100.00%	2.91	3.33	3.14	2.99	2.68	2.66	2.65	2.80	2.82	3.07
Brule	100.00%	2.81	3.37	3.37	2.94	2.94	2.71	2.77	2.95	2.97	3.28
Cloverland	100.00%	2.70	2.51	2.45	5.13	4.29	4.40	3.63	3.99	4.15	4.56
Dairyland	100.00%	1.15	0.87	0.88	0.82	0.76	0.70	0.72	0.77	0.83	0.83
Gordon	100.00%	2.10	2.10	1.92	2.04	1.83	1.46	1.67	1.83	1.82	1.80
Hawthorne	100.00%	2.09	1.85	1.40	0.94	0.85	1.24	1.15	1.19	1.41	1.71
Highland	100.00%	3.39	3.42	3.26	2.88	2.70	2.52	2.81	2.57	2.50	2.88
Lakeside	100.00%	1.85	1.68	1.54	1.41	1.30	1.40	1.43	1.62	1.40	1.40
Maple	100.00%	2.15	1.98	1.69	1.65	1.57	1.60	1.54	1.56	1.60	1.91
Oakland	100.00%	2.99	2.90	2.68	2.51	2.45	2.34	2.29	2.35	2.34	2.34
Parkland	100.00%	1.46	1.51	1.44	1.29	1.26	1.18	1.22	1.30	1.30	1.27
Solon Springs	100.00%	1.34	1.40	1.30	1.24	1.18	1.18	1.12	1.28	1.11	1.18
Summit	100.00%	0.97	0.93	0.82	0.71	0.65	0.70	0.73	0.78	1.38	0.83
Superior	100.00%	0.62	0.67	0.63	0.58	0.55	0.58	0.53	0.55	0.68	0.92
Wascott	100.00%	1.74	1.70	1.89	1.86	1.83	1.70	1.62	1.76	1.64	1.84
<b>School Districts:</b>											
Superior	100.00%	8.90	9.12	8.22	7.89	7.88	7.95	8.39	9.21	9.20	9.75
Solon Springs	100.00%	10.41	11.13	10.73	9.58	9.36	10.81	11.09	11.84	10.25	10.32
Maple	66.43%	7.88	7.63	6.69	6.38	8.41	8.87	9.78	10.69	11.31	12.17
Northwood (Minong)	52.00%	6.70	6.32	5.97	5.63	5.39	5.50	5.60	6.15	6.06	5.96
Webster	2.95%	5.88	5.73	5.40	5.06	4.94	5.16	5.42	5.91	5.64	6.00
Drummond	1.84%	5.77	5.25	4.69	4.31	4.20	4.08	4.02	4.08	3.82	3.83
<b>Technical College:</b>											
Wisconsin Indianhead	12.10%	1.39	1.09	1.03	0.98	0.97	0.99	1.06	1.14	1.18	1.24

Property tax rates were calculated from data compiled by the Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Assistance.

**DOUGLAS COUNTY, WISCONSIN  
PRINCIPAL TAXPAYERS  
Current Year and Nine Years Prior**

<u>Taxpayer</u>	<u>Type of Business</u>	2013			2004		
		<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
C. Reiss Coal Co.	Coal company	\$ 32,002,500	1	0.97%	\$ 26,064,700	1	1.09%
Dome Petroleum Corp.	Research & development	22,357,500	2	0.68%	17,014,600	2	0.71%
Walmart Real Estate Trust	Retail store	13,103,800	3	0.40%	-	-	-
Calumet Superior LLC	Oil refinery	11,029,900	4	0.33%	-	-	-
Menard Inc.	Retail store	10,638,200	5	0.32%	8,081,000	5	0.34%
Harvest States Corporation	Farmers' cooperative	10,000,000	6	0.30%	10,000,000	4	0.42%
1101 Building LTD Partnership	Manufacturer	9,705,600	7	0.29%	13,863,500	3	0.58%
St. Mary's Hospital	Health care	8,022,500	8	0.24%	5,490,300	8	0.23%
Kutz Mariner LTD	Health care	7,742,300	9	0.23%	-	-	-
General Mills Operations LLC	Manufacturer	6,884,800	10	0.21%	-	-	-
Quality Investments, Inc.	Real estate	-	-	-	6,105,400	6	0.26%
Con Agra, Inc.	Leasing company	-	-	-	5,875,900	7	0.25%
Dayton Hudson Corporation	Retail store	-	-	-	4,948,800	9	0.21%
Lund-Hill Associates	Real estate	-	-	-	4,866,300	10	0.20%
Total		<u>\$ 131,487,100</u>		<u>3.98%</u>	<u>\$ 102,310,500</u>		<u>4.29%</u>

Source: Douglas County Data Processing Department

**DOUGLAS COUNTY, WISCONSIN**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Douglas County Tax Levy</u>	<u>Total Tax Levy (1)</u>	<u>Current Year Collections</u>	<u>Current Taxes Collected to Total Tax Levy</u>	<u>Prior Years' Collections</u>	<u>Total Collections</u>	<u>Total Tax Collections to Total Tax Levy and Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
2004	\$ 11,660,469	\$ 47,236,213	\$ 45,761,470	96.88%	\$ 1,662,415	\$ 47,423,885	95.30%	\$ 2,338,226	4.95%
2005	12,221,547	51,088,473	49,553,837	97.00%	1,400,254	50,954,091	95.37%	2,472,608	4.84%
2006	12,789,167	53,374,720	51,630,840	96.73%	1,533,377	53,164,217	95.20%	2,683,111	5.03%
2007	13,113,680	56,976,371	55,425,537	97.28%	1,673,510	57,099,047	95.71%	2,560,435	4.49%
2008	13,662,061	59,871,380	58,057,995	96.97%	1,489,777	59,547,772	95.38%	2,884,043	4.82%
2009	14,054,257	63,300,270	60,934,743	96.26%	2,158,805	63,093,548	95.33%	3,090,765	4.88%
2010	14,858,125	66,324,107	64,287,669	96.93%	1,827,806	66,115,475	95.25%	3,299,397	4.97%
2011	15,030,118	66,374,921	64,202,042	96.73%	1,818,604	66,020,646	94.76%	3,653,672	5.50%
2012	15,271,535	67,438,208	65,377,699	96.94%	2,003,374	67,381,073	94.78%	3,710,807	5.50%
2013	15,768,164	68,898,615	67,030,860	97.29%	2,054,074	69,084,934	95.15%	3,524,488	5.12%

(1) Includes Douglas County and all local taxing authorities residing in Douglas County. Local taxing authorities receive property tax settlement in full annually. In turn, the County receives deeds to all tax delinquent properties.

Source: Douglas County Treasurer's Office

**DOUGLAS COUNTY, WISCONSIN**  
**RATIO OF GENERAL OBLIGATION BONDED DEBT TO EQUALIZED ASSESSED VALUE**  
**AND GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Equalized Assessed Value (2)</u>	<u>Bonded Debt</u>	<u>Ratio of Indebtedness to Equalized Assessed Value</u>	<u>Bonded Debt to Personal Income</u>	<u>Bonded Debt Per Capita</u>
2004	43,708	\$ 2,609,855,600	\$ 36,285,000	1.39%	3.27%	\$ 830.17
2005	43,870	2,812,082,800	35,530,000	1.26%	3.06%	809.89
2006	43,932	3,060,597,200	39,270,000	1.28%	3.22%	893.88
2007	44,096	3,271,006,300	38,045,000	1.16%	3.10%	862.78
2008	44,326	3,391,030,600	36,680,000	1.08%	2.79%	827.51
2009	44,448	3,476,195,700	35,175,000	1.01%	2.61%	791.37
2010	44,159	3,393,559,300	33,990,000	1.00%	2.45%	769.72
2011	44,176	3,365,416,600	32,025,000	0.95%	2.16%	724.94
2012	44,191	3,254,188,700	29,850,000	0.92%	(3)	675.48
2013	44,084	3,184,184,500	33,373,752	1.05%	(3)	757.05

- (1) Estimates prepared annually by the Wisconsin Department of Administration, Demographic Services Center.
- (2) Prepared by the Wisconsin Department of Revenue, Bureau of Property Tax.
- (3) Data not available.

**DOUGLAS COUNTY, WISCONSIN  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

**December 31, 2013**

<u>Name of Government</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Government</u>
<b>DIRECT DEBT:</b>			
Douglas County	\$ 33,246,639	100.00%	\$ 33,246,639
<b>OVERLAPPING DEBT:</b>			
<b>City:</b>			
Superior	41,117,408	100.00%	41,117,408
<b>Villages:</b>			
Lake Nebagamon	509,767	100.00%	509,767
Oliver	120,456	100.00%	120,456
Poplar	333,413	100.00%	333,413
Solon Springs	1,568,423	100.00%	1,568,423
Superior	271,692	100.00%	271,692
<b>Towns:</b>			
Amnicon	467,751	100.00%	467,751
Bennett	-	100.00%	-
Brule	138,118	100.00%	138,118
Cloverland	108,642	100.00%	108,642
Dairyland	100,500	100.00%	100,500
Gordon	106,023	100.00%	106,023
Hawthorne	588,200	100.00%	588,200
Highland	408,832	100.00%	408,832
Lakeside	81,784	100.00%	81,784
Maple	317,240	100.00%	317,240
Oakland	-	100.00%	-
Parkland	271,511	100.00%	271,511
Solon Springs	111,261	100.00%	111,261
Summit	216,066	100.00%	216,066
Superior	299,946	100.00%	299,946
Wascott	203,652	100.00%	203,652
<b>School Districts:</b>			
Superior	34,880,000	100.00%	34,880,000
Solon Springs	275,000	100.00%	275,000
Maple	35,414,000	69.70%	24,683,558
Northwood (Minong)	87,000	52.70%	45,849
Webster	5,153,259	2.30%	118,525
Drummond	2,420,000	1.60%	38,720
<b>VTAE District:</b>			
Wisconsin Indianhead	23,510,000	12.10%	2,844,710
<b>Subtotal overlapping debt</b>	<u>149,079,947</u>		<u>110,227,049</u>
<b>Total direct and overlapping debt</b>	<u>\$ 182,326,586</u>		<u>\$ 143,473,688</u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping entities that is borne by the taxpayers of Douglas County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using equalized assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total assessed value.

**DOUGLAS COUNTY, WISCONSIN  
LEGAL DEBT MARGIN INFORMATION  
Last Ten Fiscal Years**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt limit	\$ 130,492,780	\$ 140,604,140	\$ 153,029,860	\$ 163,550,315
Total net debt applicable to limit	<u>36,080,232</u>	<u>35,415,988</u>	<u>39,156,979</u>	<u>37,931,979</u>
Legal debt margin	<u>\$ 94,412,548</u>	<u>\$ 105,188,152</u>	<u>\$ 113,872,881</u>	<u>\$ 125,618,336</u>
Total net debt applicable to the limit as a percentage of debt limit	27.65%	25.19%	25.59%	23.19%

Note:

CHAPTER 67, SECTION 03 OF THE WISCONSIN STATE STATUTES STATES:

"The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall be five percent of the value of the taxable property located therein as equalized for state purposes."

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 169,551,530	\$ 173,809,785	\$ 169,677,965	\$ 168,270,830	\$ 162,709,435	\$ 161,226,120
<u>36,566,979</u>	<u>35,061,979</u>	<u>33,875,886</u>	<u>31,910,886</u>	<u>29,722,888</u>	<u>33,246,639</u>
<u>\$ 132,984,551</u>	<u>\$ 138,747,806</u>	<u>\$ 135,802,079</u>	<u>\$ 136,359,944</u>	<u>\$ 132,986,547</u>	<u>\$ 127,979,481</u>
21.57%	20.17%	19.96%	18.96%	18.27%	20.62%

#### Legal Debt Margin Calculation for Fiscal Year 2013

Equalized value of real and personal property (TID IN)	<u>\$ 3,224,522,400</u>
Debt limit - five percent of equalized value	<u>\$ 161,226,120</u>
Debt applicable to limit:	
General obligation debt	33,373,752
Less amount set aside for repayment of general obligation debt	<u>127,113</u>
Total net debt applicable to limit	<u>33,246,639</u>
Legal Debt Margin	<u>\$ 127,979,481</u>

**DOUGLAS COUNTY, WISCONSIN  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) Personal Income (Millions of Dollars)</b>	<b>(2) Per Capita Personal Income</b>	<b>(4) School Enrollment</b>	<b>(5) Unemployment Rate</b>
2004	43,708	\$ 1,094	\$ 24,929	6,648	5.5%
2005	43,870	1,110	25,281	6,533	5.1%
2006	43,932	1,162	26,540	6,806	5.0%
2007	44,096	1,220	27,899	6,793	5.2%
2008	44,096	1,229	29,572	6,710	5.1%
2009	44,448	1,317	30,404	6,700	8.1%
2010	44,159	1,346	30,876	6,700	8.0%
2011	44,176	1,388	31,478	6,658	7.1%
2012	44,191	1,481	33,819	6,507	6.1%
2013	44,084	(3)	(3)	6,478	5.8%

(1) Estimates prepared annually by the Wisconsin Department of Administration Demographic Services Center.

(2) Source: U.S. Department of Commerce, Bureau of Economic Analysis

(3) Data not available.

(4) Source: State of Wisconsin Department of Public Instruction. Includes enrollment for Douglas County's three largest school districts (Superior, Maple and Solon Springs).

(5) Source: State of Wisconsin Department of Workforce Development. Not seasonally adjusted.

**DOUGLAS COUNTY, WISCONSIN  
PRINCIPAL EMPLOYERS  
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2013</u>			<u>2004</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
School District of Superior	500-999	1	3.4%	500-999	1	3.4%
Halvor Lines Inc	250-499	2	1.7%	250-499	4	1.7%
Wal-Mart	250-499	3	1.7%	100-249	8	0.8%
University of Wisconsin- Superior	250-499	4	1.7%	250-499	3	1.7%
City of Superior	250-499	5	1.7%	250-499	2	1.7%
County of Douglas	250-499	6	1.7%	250-499	5	1.7%
Customerlink LLC	250-499	7	0.8%	-	-	-
St. Mary's Hospital	250-499	8	0.8%	-	-	-
Enbridge Employees Services Inc	250-499	9	0.8%	-	-	-
School District of Maple	100-249	10	0.8%	100-249	7	0.8%
Jeff Foster Trucking	-	-	-	100-249	6	0.8%
Murphy Oil	-	-	-	100-249	9	0.8%
St. Francis in the Park	-	-	-	100-249	10	0.8%
			15.1%			14.0%

Source: State of Wisconsin, Department of Workforce Development, Office of Economic Advisors

**DOUGLAS COUNTY, WISCONSIN**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**Last Ten Fiscal Years**

	Fiscal Year									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General government	70.0	67.9	66.3	63.3	64.4	69.5	67.1	65.3	65.2	65.8
Public safety										
Sheriff and jail administration	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.5	12.3	12.3
Deputies	27.0	27.0	27.0	27.0	27.0	28.0	28.0	28.3	28.0	28.0
Jail sergeants/corporals	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Jailers	40.0	40.0	40.0	40.0	40.0	40.0	39.0	39.0	38.0	34.0
Emergency management	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.8	2.8	2.8
Communications center	1.0	1.0	12.0	12.0	13.0	13.0	13.0	13.0	13.0	13.0
Highways										
Administration	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Highway construction and maintenance	29.8	29.8	31.0	31.0	31.0	30.0	29.6	30.1	29.6	29.6
Health and human services	91.4	90.0	86.0	86.0	77.5	80.1	73.2	71.2	71.0	71.8
Culture, recreation and education	5.1	5.1	5.1	5.1	5.1	-	1.5	1.5	1.0	1.0
Conservation and development	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Business-type activities										
Forestry administration	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0
Foresters and forestry technicians	10.3	10.3	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5
Forest equipment operator	<u>0.4</u>									
Total	<u>310.0</u>	<u>306.5</u>	<u>314.3</u>	<u>311.3</u>	<u>304.9</u>	<u>307.5</u>	<u>298.3</u>	<u>295.6</u>	<u>293.8</u>	<u>291.2</u>

Source: Douglas County Adopted Budgets

**DOUGLAS COUNTY, WISCONSIN  
OPERATING INDICATORS BY FUNCTION  
Last Ten Fiscal Years**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>General Government</u>										
Courts										
Criminal cases										
Felony	327	400	320	341	317	297	276	363	423	456
Misdemeanor	620	562	606	513	509	447	429	425	477	541
Traffic	395	347	378	366	352	295	220	264	221	223
Civil cases	460	558	583	697	673	730	708	630	463	409
Small claims	1,123	1,076	1,051	1,321	1,584	1,660	1,592	1,716	1,468	1,173
Family	421	398	392	389	375	409	386	364	402	382
Paternity	30	26	33	38	50	27	36	46	43	22
Traffic	7,320	6,319	6,010	6,703	6,357	6,473	6,076	6,122	6,399	5,586
Ordinances	1,975	2,025	2,040	1,745	1,622	1,570	1,626	1,510	1,416	1,516
Juveniles	124	182	120	124	133	106	117	-	116	140
Juvenile ordinances	611	551	649	558	511	504	426	422	317	280
Conservation	284	279	360	285	276	283	183	150	130	99
Register of Deeds										
Real estate documents	12,471	11,931	10,678	10,476	8,577	9,574	8,865	7,595	9,551	16,446
Birth certificates	14	19	17	10	15	13	15	-	-	3
Death certificates	305	296	292	300	284	249	247	282	270	274
Marriage licenses	248	233	265	226	246	231	212	247	238	196
Domestic partnerships									2	1
County Clerk										
Marriage licenses issued	214	242	258	232	250	240	213	246	245	200
Domestic partnerships issued	n/a	n/a	n/a	n/a	n/a	7	2	2	1	1
Parcels setup for bidding	88	78	35	54	29	33	21	56	48	47
Parcels acquired by tax deed	46	46	51	24	32	51	44	31	38	-
County Board meetings	14	15	13	12	13	12	13	12	13	11
County Board committee meetings	152	154	149	136	158	132	146	135	92	119
Elections	4	2	4	2	4	2	4	2	5	2
Passport applications accepted	514	686	1,011	1,287	598	590	460	353	410	450
Passport photos taken	n/a	n/a	n/a	n/a	n/a	61	302	221	250	370
Treasurer										
Tax statements	36,000	36,233	37,582	37,718	37,843	37,609	36,905	37,658	37,631	37,544
Parcels updated	17,199	22,781	17,950	23,624	19,579	16,855	15,436	19,913	17,472	13,100
General receipts	2,500	2,863	2,249	2,282	2,331	2,572	2,322	2,299	2,200	2,177
Municipalities provided collection services	17	17	16	16	18	18	18	20	20	20
Finance										
General checks issued	12,081	12,275	11,558	11,567	11,131	10,401	9,640	7,652	6,240	5,649
ACH payments issued	N/A	N/A	N/A	N/A	N/A	N/A	1,141	1,706	2,609	3,156
Payroll check and auto deposits issued	8,974	8,712	8,740	8,776	8,688	8,727	8,562	8,503	8,192	8,192
Medical Examiner										
Investigations	178	186	169	187	176	173	154	191	199	206
Cremations	178	160	165	185	178	162	172	198	208	217
Autopsies	27	33	21	31	23	23	29	18	18	22
Central Supply										
Pieces of mail processed	135,096	134,595	145,702	158,196	160,863	173,384	136,073	109,253	104,933	102,597
Number of copies made	658,429	667,200	629,747	621,048	692,745	334,107	308,026	183,672	312,595	214,382
Number of pages faxed	1,507	1,329	1,258	667	774	513	303	235	n/a	n/a
Information Services										
Average computer response time	0.3	0.3	0.3	0.1	0.1	0.0	0.1	0.1	0.1	0.1
Number of authorized users	205	125	155	150	159	140	139	140	140	117
Land Records										
Copies	224	271	2,798	1,468	646	251	48	11	29	168
Public maps	1,054	973	905	616	233	383	279	326	276	255
Inter-departmental maps	269	216	159	205	35	30	67	21	4	1
Plat books sold						734	436	561	516	500
Public access mapping website visits	n/a	n/a	n/a	10,000	10,500	11,000	23,000	48,500	56,813	58,810
<u>Health and Human Services</u>										
Veterans Administration										
Veterans served	4,664	4,751	4,655	4,544	4,470	4,341	4,205	4,057	3,910	4,335
Human Services										
Clients served										
Supportive home care	15	16	15	17	17	4	4	4	4	1
Adult protective services	98	77	75	82	76	118	81	157	152	203
ADRC information & assistance	n/a	n/a	n/a	n/a	n/a	912	2,629	3,267	2,108	1,423
Guardianship/Watts Reviews	244	149	n/a	112	132	51	88	68	71	76
Case management	117	94	91	94	101	111	158	198	103	117
Mental health programs	581	600	528	568	584	591	628	515	402	332
AODA programs	551	489	430	423	411	408	506	439	484	507
Community options program assessments	210	156	179	189	104	76	n/a	n/a	n/a	n/a
Juvenile court intake	364	417	306	302	275	265	274	293	282	309
Juvenile voluntary services	24	42	62	58	66	83	78	3	73	14
Maltreatment investigations	433	336	382	342	271	311	352	269	249	353
Birth to three	61	78	72	83	88	81	61	89	88	96
Medical assistance program	3,242	3,802	3,853	n/a						
Food stamp program	1,305	2,251	2,372	2,498	2,944	3,411	2,619	3,717	3,730	7,432
Child care assistance	437	410	439	454	431	303	320	351	385	353
WHEAP	1,829	1,865	1,995	1,945	2,073	2,137	2,687	2,758	2,410	2,432
General assistance	n/a	129	52	41	22	13	5	4	10	4

**DOUGLAS COUNTY, WISCONSIN**  
**OPERATING INDICATORS BY FUNCTION**  
**Last Ten Fiscal Years**  
**(Continued)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Health Services</b>										
<b>Public Nursing Services</b>										
Immunizations	4,012	2,894	2,267	2,280	2,241	5,267	4,820	1410	367	357
New baby visits	135	140	135	203	252	206	357	276	248	244
Prenatal care visits	52	90	85	57	136	451	350	443	302	79
Health check screenings	193	153	177	91	60	20	62	n/a	n/a	n/a
Children's elevated blood level follow-up	-	-	43	25	17	8	7	10	3	17
School health education	70	100	300	300	300	300	300	300	300	300
Communicable diseases	n/a	175	121	162	164	174	213	208	220	203
Sexually transmitted diseases	73	126	144	144	160	116	128	139	206	202
WI well women clients	225	214	150	205	181	174	135	123	112	93
Alzheimer's family & caregiver support	12	13	17	17	15	8	12	9	7	7
Drug screening tests-urine	n/a	n/a	22	49	62	32	22	47	61	69
<b>Community education</b>										
Presentations	51	50	62	65	60	75	60	30	10	25
Attendees	4,292	3,500	5,000	5,000	5,000	6,000	5,000	4000	1,000	1,600
Children's oral health	n/a	n/a	n/a	148	163	200	117	n/a	n/a	n/a
Children with special health care needs	21	21	22	17	17	25	19	22	4	22
<b>Home health</b>										
Clients	243	189	129	92	n/a	n/a	n/a	n/a	n/a	n/a
Visits	4,719	4,346	3,425	3,225	n/a	n/a	n/a	n/a	n/a	n/a
<b>Environmental health services</b>										
Public health nuisance abatement/investigations	159	290	232	181	232	214	153	165	157	311
Home lead hazard inspections	141	116	37	55	39	23	14	4	7	2
Regulated facility inspections	723	692	683	687	693	519	707	667	574	617
Sample collection	614	710	699	641	668	424	390	452	347	297
<b>Community education</b>										
Presentations	44	5	23	40	88	9	1	8	7	6
Attendees	1,498	72	400	762	735	406	11	87	1,000	750
<b>Environmental health lab</b>										
Water samples analyzed	1,089	1,082	1,404	1,703	1,659	1,411	1,380	1,258	1,247	977
Milk analysis	474	509	525	670	571	618	599	595	616	571
Spore tests (tattoo)	17	6	4	-	-	-	-	-	-	-
Beach sample analysis	392	386	325	305	313	2	-	n/a	n/a	n/a
<b>Public Safety</b>										
<b>Sheriff</b>										
Restraining orders issued	74	99	67	76	70	77	65	70	90	90
Arrest made	501	464	525	481	489	450	404	382	436	447
Warrants issued	1,038	1,090	1,355	1,954	2,124	1,916	1,770	1,802	1,266	1,916
Citations issued	1,707	1,317	1,351	1,198	1,182	1,252	1,337	1,130	1,461	1,213
Warrants served	993	978	1,162	1,577	1,578	1,688	1,481	1,458	1,148	1,398
<b>Jail</b>										
Admissions	3,239	3,353	3,380	3,443	3,327	3,037	2,841	2,752	3,539	3,146
Male	2,650	2,751	2,760	2,788	2,683	2,455	2,306	2160		
Female	589	602	620	655	644	582	535	592		
Average daily population	129	181	185	207	205	189	167	144	171	170
<b>Conservation and Development</b>										
<b>Zoning</b>										
Sanitary permits	277	202	224	214	155	126	118	118	113	120
Land-use permits	758	638	713	637	556	547	598	579	585	556
Conditional use permits	107	100	84	114	60	85	70	57	58	58
Variances	34	37	40	37	28	19	25	34	21	21
Zone changes	25	25	28	28	13	21	12	9	7	13
Certified survey maps	38	36	40	29	26	18	12	26	15	22
Plats	2	9	5	5	1	-	-	-	1	-
Privy permits	32	33	27	22	17	12	13	17	18	12
Address signs	162	225	203	116	112	114	113	87	97	63
Site inspections	1,712	1,507	1,583	1,416	1,123	1,026	1,079	1,045	1,028	985
<b>Culture and Recreation</b>										
<b>Camping permits issued</b>										
Lucius Woods	1,214	1,049	1,177	1,307	1,062	1,227	1,150	1,150	1,051	1,043
Gordon Dam	1,046	1,057	1,137	1,021	973	934	1,150	990	886	829
Mooney Dam	108	146	82	105	104	102	176	85	130	147
Special camping permits issued	106	96	75	98	84	89	82	78	70	54
<b>Highways and Streets</b>										
Asphalt wedging/leveling(miles)	10	10	4	1	1	2	6	1	6	7
Crack filling (miles)	22	2	-	-	-	18	50	7	-	-
Culvert replacements	24	28	11	18	41	16	46	16	52	19
Boxculvert replacements	-	-	-	-	1	-	-	1	-	-
Pulverize and pave (miles)	4	7	8	12	10	5	8	17	0	6
Overlay (miles)	2	5	8	-	0	-	-	1	7	-
<b>STP Projects</b>										
Bridge replacements	5	1	-	-	1	-	-	-	-	1
Reconstruction (miles)	-	6	5	1	-	5	-	5	4	4
<b>Business Activities</b>										
<b>Forestry</b>										
Trees planted	450,000	288,000	188,000	372,000	430,000	170,000	170,000	32,000	198,000	168,000
Timber Sales	\$2,962,798	\$2,594,777	\$3,365,111	\$2,489,509	\$3,070,450	\$3,670,493	\$3,252,589	\$3,261,414	\$3,194,470	\$3,007,743

\*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34.

Source: Douglas County Departmental Data

**DOUGLAS COUNTY, WISCONSIN  
CAPITAL ASSETS BY FUNCTION  
Last Ten Fiscal Years**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Public Safety</u>										
Sheriff										
Station/Jail	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Storage Building	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Automobiles	23.00	26.00	25.00	25.00	24.00	25.00	27.00	24.00	24.00	24.00
Trucks	4.00	8.00	11.00	12.00	13.00	12.00	15.00	14.00	14.00	14.00
Van	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ambulance	1.00	1.00	1.00	-	-	-	-	-	-	-
Boats	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Cabin Boat	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ATVs	2.00	2.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Snowmobile	-	-	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Recon Robotics	-	-	-	-	-	-	-	1.00	1.00	1.00
Lenco BearCat	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Emergency management command post	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>General Government</u>										
Buildings	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Medical Examiner Van	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Conservation and Development</u>										
Zoning vehicles	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Land Conservation vehicle	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dams	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Development center	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Health and Human Services</u>										
Veterans van	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Health and Human Services vehicle	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Highways and Streets</u>										
Highway Department Main Building	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Garages	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Fuel distribution sites	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Salt Sheds	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00
Truck wash	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Trucks	52.00	58.00	59.00	64.00	62.00	62.00	58.00	62.00	62.00	62.00
Loaders	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Tractors	11.00	8.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00
Graders	4.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Bridges	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Miles of County highways	332.69	338.84	337.06	339.91	337.00	337.00	337.00	337.06	337.06	337.06
<u>Culture and Recreation</u>										
Fairground buildings	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Groomer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Snowmobiles	3.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
ATVs	2.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Pickups	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Ski shelters	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pavilion	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Soundshell	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Boat House	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Club House	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pole barns	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Dog kennels	3.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00
Picnic Areas/Boat Landings	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Miles of State Funded Snowmobile Trails	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
Miles of Cross-Country Ski Trails	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Miles of State Funded Winter ATV Trails	295.80	295.80	295.80	295.80	295.80	295.80	299.60	299.60	299.60	299.60
Miles of State Funded Summer ATV Trails	82.40	82.40	82.40	82.40	82.40	82.40	86.20	86.20	86.20	86.20
<u>Business Activities - Timber Sales</u>										
Administration building	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pole building	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Garage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Semi-Truck	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tractors	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Bulldozer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tanker Truck	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pickup	9.00	9.00	12.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Acres of County Forest Land	269,642	269,794	272,838	272,838	272,838	272,838	273,004	273,004	273,004	273,004
Miles of County Forest Roads	94.70	94.70	95.65	95.65	95.65	95.65	96.49	97.30	97.30	97.30

\*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34.

Source: Douglas County Departmental Data and Douglas County Fixed Asset Records

