

DOUGLAS COUNTY, WISCONSIN

Comprehensive Annual Financial Report For the year ended December 31, 2014



Prepared by:
Finance Department
Ann Doucette, Director



DOUGLAS COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2014
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INTRODUCTORY SECTION





Douglas County, Wisconsin
Finance Department
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Ann Doucette,
Finance Director
Candace Holm-Anderson,
Assistant Finance Director

June 25, 2015

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, 2014. 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, 2014. 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; Transportation and Infrastructure; and Forest, 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 in-

cludes 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 2014, with two-thirds of those shipments being wind turbine components. In 2014 the 15th ship bearing wind generation equipment sailed into the harbor. 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 tourism industry also continues to increase with an approximate 5% increase in visitor spending from 2013 to 2014. The local economy is well diversified and has been able to weather economic changes, as evidenced by the substantial increases in sales tax and of timber sale revenue from 2013 to 2014.

There was an employed labor force of 21,798 in Douglas County in 2014, a level that has remained relatively stable over the past five years. Over 38% 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 5.7% for 2014, was more than the State's average of 5.6%.

As mentioned previously, the County experienced gain in sales tax revenue from 2013. Increased purchases for motor vehicles, building materials, durable wholesale goods and tourist dollars resulted in a 16% gain over the previous year. As consumer confidence continues to strengthen, the County anticipates an upward trend in sales tax revenue to continue in the near future.

Long-Term Financial Planning and Relevant Financial Policies

At the end of 2014, 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 2014, the unassigned fund balance was approximately 18% 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.

The unassigned fund balance has remained strong, in part, 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 and has been a top priority for the County Board of Supervisors. The Douglas County Highway Department maintains a five-year plan that addresses the upgrading of Douglas County's highways. The plan prioritizes all County highways with respect to components such as safety, traffic volumes, pavement condition, and potential development for industries. It is a dynamic plan and can be reprioritized depending on changes in the components. The implementation of the plan has been funded, in part, 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. To minimize the impact on taxpayers, the County examines current debt load and projected debt service to find opportunities that will allow for manageable increases.

The State of Wisconsin continues to impose a property tax freeze on counties by limiting levy growth to the greater of zero percent or the change in property values due to net new construction. Levy limit exceptions for debt service, service consolidations and annexations are allowed. To address the levy constraints, the County Board of Supervisors met in 2014 for a planning session to set budget priorities. The session built upon previous strategic-planning work and program and service prioritization planning. The result included six major themes or priorities which include: a county that plans for, funds and invests in transportation, infrastructure and equipment improvements while exploring energy efficient options; a county that invests in public safety to respond to emergency situations and ensures the safety and security of citizens and their property; a county that has a well-trained, professional staff that provides customers with quality programs and services in an efficient and innovative manner with a low tax impact; a county that protects, sustains and enhances its natural resources and promotes recreation and educational opportunities; as an economically vibrant county, we will pursue economic development and revitalization opportunities that assist in cultivating a quality of life that is appealing to business and residents while honoring and preserving the past; and a county that is compassionate and provides efficient and effective services to members of our community who are in need. Department managers, working with staff and Board committees, incorporated the priority themes and related goals and objectives into their budgets and action plans, resulting in a budget based on priorities.

Major Initiatives

The Douglas County workforce has seen many changes during this decade. Acts 10 and 32 were passed by the State of Wisconsin and subsequently public sector bargaining laws were redefined. The majority of the workforce is no longer represented by a union. Personnel policies were totally rewritten and a grievance procedure was established in 2012. In 2013, work began on a county-wide compensation study and plan. In 2014, a performance management steering committee developed an evaluation tool to be used as part of an overall performance management system. For 2015, the development and implementation of a merit reward system, that rewards employees with exceptional performance, will begin. Steps will also be taken to develop an employee training and development program as part of an organization-wide management succession plan.

Douglas County prioritizes capital projects by giving priority to projects that demonstrate the maintenance or enhancement of existing assets, a direct financial payback in a given time frame is documented, its obligations under federal and state requirements for facilities and equipment, outside match revenue, the importance to accommodate growth or promote economic development and an ongoing commitment to quality of life through conservation and recreation projects. In 2014 several projects were completed including restoration of the historic courthouse, improved security inside and around the government center, communication upgrades, as well as improvements to highways, parks and dams. On the near horizon are additional highway and dam upgrades that will be funded through a bond issue and upgrades to the courthouse boilers, communication towers and equipment upgrades to be funded through budget surpluses. Funds have also been put aside for a Lake Superior Watershed Wetlands Plan and for digital imagery of the County's land.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Douglas County for its comprehensive annual financial report for the year ended December 31, 2013. This was the twentieth consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy 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 comprehensive annual financial report 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**

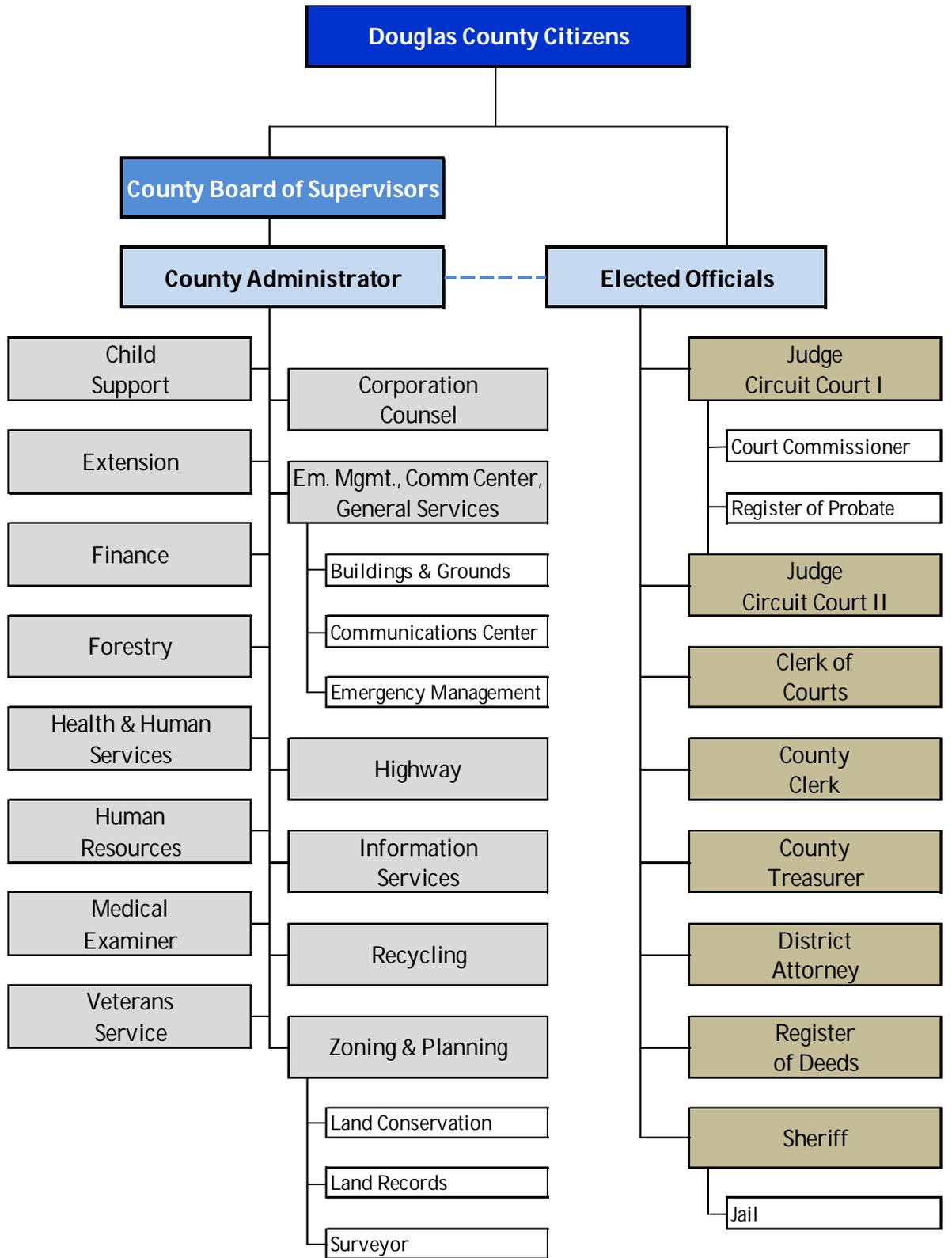
Presented to

**Douglas County
Wisconsin**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



— Direct Report
 - - - Budgetary/Policy Responsibility

DOUGLAS COUNTY, WISCONSIN
List of Elected and Appointed Officials
December 31, 2014

Elected Officials

<u>Supervisory District</u>	<u>Name</u>
First	Samuel Pomush
Second	Terry White
Third	Douglas Finn
Fourth	Peter Clark
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	Carol Jones
<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	James Anderson
Family Court Commissioner	Rebecca Lovejoy
Highway Commissioner	Jason Jackman
Medical Examiner	Darrell Witt
Solid Waste/Recycling Coordinator	Mary Klun
Supervisor of Building and Grounds	Keith Kesler
Surveyor	Benjamin 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, 2014, 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. 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*.

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.

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, 2014; 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 on pages 23 through 31 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. 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 basic 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 basic 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, 2015, 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, 2015
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, 2014. 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 \$108,743,224. This amount is identified as net position, which increased \$6,469,218 from the prior year. Of this amount, \$21,045,233 is unrestricted and may be used to meet the County's ongoing obligations.
- Douglas County's total assets and deferred outflows increased by \$2,979,899. 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 2014.
- As of the close of the current fiscal year, Douglas County Wisconsin's governmental funds reported combined ending fund balances of \$16,503,208, an increase of \$721,712 from the previous year. Approximately 85% of this total amount, \$14,014,086 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 \$6,454,792, or 17.8% of total governmental fund expenditures.
- Douglas County Wisconsin's general obligation debt decreased by \$2,792,906, or 8.4%, during the current fiscal year.

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 funds balance sheet and the governmental funds 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 for the General Fund and the Human Services Fund (a major special revenue fund) has been presented as part of the basic financial statements 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 - 79.

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 83-132.

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.

	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets and deferred outflows	\$ 52,724,235	\$ 51,934,647	\$ 3,421,708	\$ 2,873,264	\$ 56,145,943	\$ 54,807,911
Capital assets	102,334,498	100,938,433	9,265,628	9,019,814	111,600,126	109,958,247
Total assets and deferred outflows	155,058,733	152,873,080	12,687,336	11,893,078	167,746,069	164,766,158
Long-term liabilities outstanding	33,310,908	36,222,796	-	-	33,310,908	36,222,796
Other liabilities and deferred inflows	23,714,418	24,620,294	1,977,519	1,649,063	25,691,937	26,269,357
Total liabilities and deferred inflows	57,025,326	60,843,090	1,977,519	1,649,063	59,002,845	62,492,153
Net position:						
Net investment in capital assets	77,353,974	73,306,135	9,265,628	9,019,814	86,619,602	82,325,949
Restricted	1,080,064	981,135	-	-	1,080,064	981,135
Unrestricted	19,599,369	17,742,721	1,444,189	1,224,201	21,043,558	18,966,922
Total net position	\$ 98,033,407	\$ 92,029,991	\$ 10,709,817	\$ 10,244,015	\$ 108,743,224	\$ 102,274,006

Douglas County, Wisconsin
Net Position

An additional portion of the County's net position, .99%, represents resources that are subject to external restrictions on how they can be used. The remaining net position of \$21,045,233 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 increased by approximately 9%, mainly in highways and bridges.

Douglas County's total net position increased by \$6.5 million. The increase was mainly capital assets increasing due to the completion of highway and forestry projects.

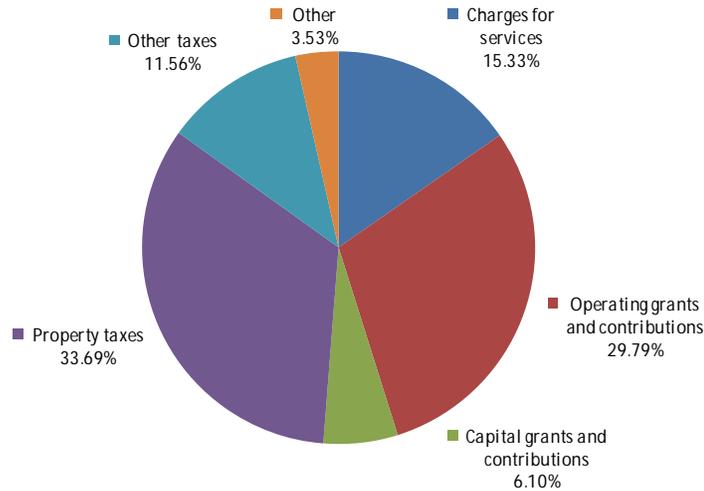
	Governmental activities		Business-type activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 7,176,044	\$ 8,523,936	\$ 3,487,832	\$ 2,843,565	\$ 10,663,876	\$ 11,367,501
Operating grants and contributions	13,942,088	11,963,643	-	-	13,942,088	11,963,643
Capital grants and contributions	2,856,386	2,254,365	-	706,162	2,856,386	2,960,527
General revenues:						
Property taxes	15,768,164	15,271,535	-	-	15,768,164	15,271,535
Other taxes	5,410,374	4,667,218	-	-	5,410,374	4,667,218
Other	1,649,679	1,202,431	426,947	616,267	2,076,626	1,818,698
Total revenues	46,802,735	43,883,128	3,914,779	4,165,994	50,717,514	48,049,122
Expenses:						
General government	6,256,760	6,832,181	-	-	6,256,760	6,832,181
Public safety	11,392,956	12,005,996	-	-	11,392,956	12,005,996
Public works	7,819,520	8,019,114	-	-	7,819,520	8,019,114
Health and human services	13,147,753	12,093,594	-	-	13,147,753	12,093,594
Culture, recreation and education	657,409	624,262	381,567	400,391	1,038,976	1,024,653
Conservation and development	1,941,414	929,968	41,952	34,987	1,983,366	964,955
Interest on long term debt	1,196,557	1,024,713	-	-	1,196,557	1,024,713
Timber sales	-	-	1,412,408	1,481,401	1,412,408	1,481,401
Total expenses	42,412,369	41,529,828	1,835,927	1,916,779	44,248,296	43,446,607
Increase in net position before transfers	4,390,366	2,353,300	2,078,852	2,249,215	6,469,218	4,602,515
Transfers	1,613,050	1,073,000	(1,613,050)	(1,073,000)	-	-
Increase in net position	6,003,416	3,426,300	465,802	1,176,215	6,469,218	4,602,515
Net position - beginning	92,029,991	88,603,690	10,244,015	9,067,800	102,274,006	97,671,490
Net position - ending	\$ 98,033,407	\$ 92,029,991	\$ 10,709,817	\$ 10,244,015	\$ 108,743,224	\$ 102,274,006

**Douglas County, Wisconsin
Changes in Net Position**

Governmental Activities. Governmental activities, for the year 2014, increased Douglas County's net position by \$4,390,366 before transfers. The increase was primarily due to positive results in the Health and Human Services, Highway, Workers Compensation, and Health Insurance Funds.

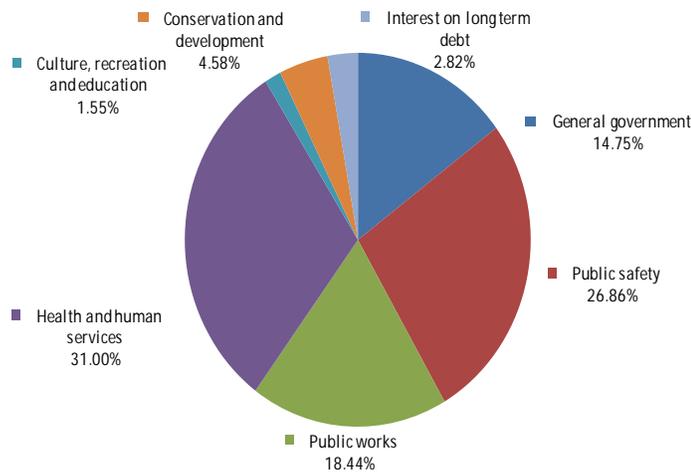
Governmental activities revenues for the year ended December 31, 2014 were slightly up from the previous year, with a 6.7% increase.

**Revenues by Source (2014)
Governmental Activities**



Governmental activities expenses were relatively stable compared to the previous year. Interest on long-term debt increased in 2014 due to payments on the loan from the State Trust Fund.

**Expenses by Function (2014)
Governmental Activities**

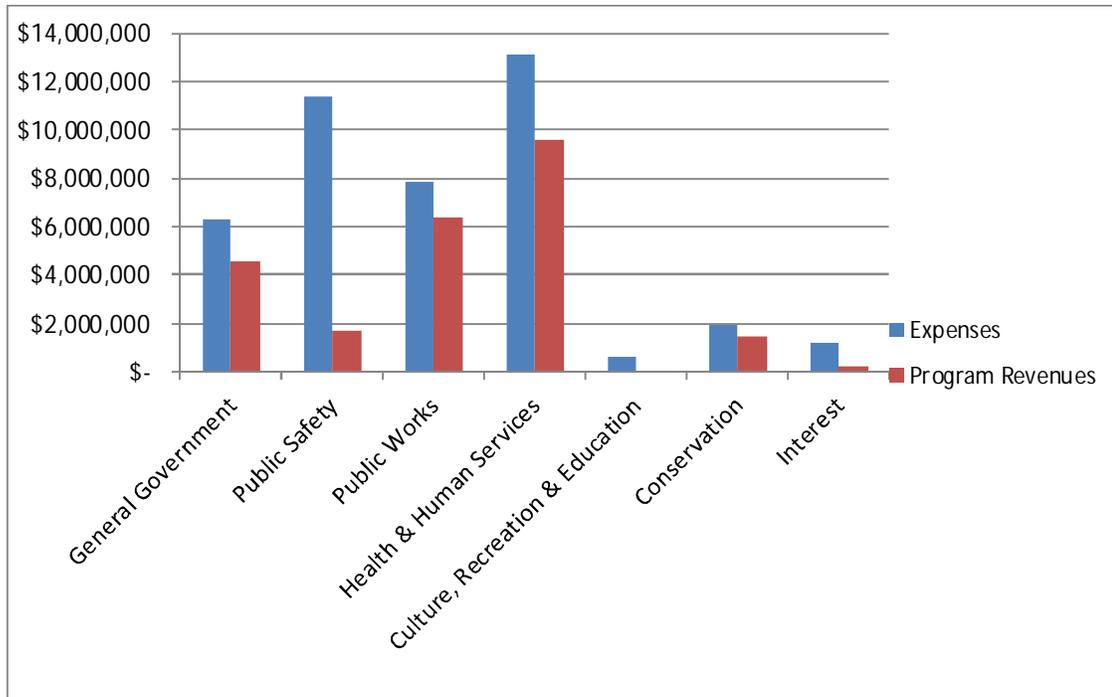


The largest share of expenses in 2014, 31.00% for governmental activities, is from the health and human services activity. The County is required, by state statutes, to provide the majority of programs offered in the health and human services area. The public safety function closely followed with 26.86% 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 18.44% of total expenses. General government expenses accounted for 14.75% of total expenses. The bar graph below 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 \$465,802 during the current fiscal year with income before transfers of \$2,078,852. Charges for services increased \$644,267 from 2013. Variations in market prices and size of the annual timber cut caused the revenue fluctuations. Other revenues decreased \$895,482 from the previous year. The Forestry Department revenues were high in 2013 due to state grant funding and donations for the acquisition of land.

Expenses for the forestry operations remained relatively the same from 2013.

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, 2014, Douglas County’s governmental funds reported combined ending fund balances of \$16,503,208 an increase from the previous year of \$721,712. Approximately 85% of this total amount, \$14,012,423, is reported as committed, assigned, and unassigned and is available for spending, at the government’s discretion. The nonspendable portion of the fund balance, \$2,128,232 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, \$362,553 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, 2014, fund balance of the General Fund was \$14,579,078 with \$6,453,129 or 44.3%, 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 34.4% of the total General Fund expenditures. The total fund balance for the General Fund increased by \$1,158,354 from 2013. The positive variances in sales tax revenues and land sale revenues account for a portion of the increase. 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, \$500,000 was transferred to the General Fund in 2014. The Human Services fund balance was approximately \$1.35 million at the end of 2014. The Debt Service fund balance was \$2,115 at the end of 2014. 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 \$465,802. The Forestry Fund is required to transfer any excess income at the end of the year to the General Fund. In 2014, \$1,000,000 over and above the budgeted \$758,000 was transferred. The combined internal service funds' net position increased approximately \$3.69 million in 2014 to \$74,194,933. The largest share of the increase was due to the Highway Fund receiving additional funding and completing many miles of road improvements in 2014. The Forestry Department also completed projects in 2014.

General Fund Budgetary Highlights

General Fund operations resulted in a \$1,158,354 increase in the fund balance. The majority of the increase was due to approved transfers from the Highway Fund, Forestry Fund, and Human Services Funds.

General Fund revenue exceeded the budget by \$1,641,732, and General Fund expenditures exceeded budgeted amounts by \$647,597. The majority of the increases are either related to one-time grant revenues and related expenditures. For 2014 the largest portion of the excess is in the conservation and development area,. Douglas County is the fiscal lead for a Housing and Rural Development grant administered through Northwest Regional Planning Commission.

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, 2014, was \$111,600,126. This investment includes land, buildings, improvements, roads, bridges, dams, machinery and equipment. The County's net investment in capital assets increased \$4.29 million for 2014.

The following table shows the County's net investment in capital assets as of December 31, 2014 and 2013:

	Governmental activities		Business-type activities		Total	Total
	2014	2013	2014	2013	2014	2013
Capital assets						
Land	\$ 3,793,429	\$ 3,793,429	\$ 5,991,415	\$ 5,829,854	\$ 9,784,844	\$ 9,623,283
Land improvements	1,486,923	1,595,886	147,987	150,715	1,634,910	1,746,601
Buildings	35,190,246	35,550,715	1,717,301	1,725,479	36,907,547	37,276,194
Improvements other than buildings	464,441	713,063	-	-	464,441	713,063
Machinery and equipment	5,625,925	6,361,797	670,867	652,277	6,296,792	7,014,074
Infrastructure	55,564,847	52,183,720	614,900	613,877	56,179,747	52,797,597
Construction in progress	208,687	739,823	123,158	47,612	331,845	787,435
Total capital assets	102,334,498	100,938,433	9,265,628	9,019,814	111,600,126	109,958,247
Debt related to capital assets	24,980,536	27,632,299	-	-	24,980,536	27,632,299
Net investment in capital assets	\$ 77,353,962	\$ 73,306,134	\$ 9,265,628	\$ 9,019,814	\$ 86,619,590	\$ 82,325,948

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

Long-Term Debt

In 2014, outstanding debt decreased by \$2,792,906 from 2013. At December 31, 2014, Douglas County had total bonded and promissory note debt outstanding of \$24,815,000 and a loan outstanding from the Wisconsin Board of Commissioners of Public Lands for \$5,765,846. 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 \$166,888,500 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 2014. 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 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 2014, the tax levy was raised 3.3%, while the tax rate increased .26 per thousand dollars of valuation. Equalized value increased slightly from 2013.

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, 2014

	Primary Government			Component
	Governmental	Business-type	Total	Unit
	<u>Activities</u>	<u>Activities</u>	<u>Total</u>	<u>Revolving</u>
				<u>Loan Fund</u>
ASSETS				
Cash and investments	\$ 25,359,859	\$ 767,620	\$ 26,127,479	\$ -
Receivables-net:				
Property taxes	16,277,751	-	16,277,751	-
Tax certificates and deeds	3,103,563	-	3,103,563	-
Accounts	2,067,107	165,213	2,232,320	589,158
Accrued interest	100,097	-	100,097	-
Due from other governments	4,544,497	13,629	4,558,126	-
Internal balances	(2,241,920)	2,241,920	-	-
Inventories, at cost	713,025	233,326	946,351	-
Prepaid items	49,267	-	49,267	-
Restricted assets:				
Cash and investments	2,320,699	-	2,320,699	762,772
Capital assets (net of accumulated depreciation):				
Land	3,793,429	5,991,415	9,784,844	-
Land improvements	1,486,923	147,987	1,634,910	-
Buildings	35,190,246	1,717,301	36,907,547	-
Improvements other than buildings	464,441	-	464,441	-
Machinery and equipment	5,625,925	670,867	6,296,792	-
Infrastructure	55,564,847	614,900	56,179,747	-
Construction in progress	208,687	123,158	331,845	-
Total assets	<u>154,628,443</u>	<u>12,687,336</u>	<u>167,315,779</u>	<u>1,351,930</u>
DEFERRED OUTFLOWS				
Deferred charge on refundings	<u>430,290</u>	<u>-</u>	<u>430,290</u>	<u>-</u>
LIABILITIES				
Accounts payable and other current liabilities	3,627,041	244,547	3,871,588	-
Accrued interest	519,382	-	519,382	-
Liabilities payable from restricted assets:				
Special deposits	742,981	1,355,112	2,098,093	-
Due to other governments	2,480,331	360,998	2,841,329	-
Unearned revenues	66,932	16,862	83,794	-
Noncurrent liabilities:				
Due within one year	3,843,470	-	3,843,470	-
Due more than one year	29,467,438	-	29,467,438	-
Total liabilities	<u>40,747,575</u>	<u>1,977,519</u>	<u>42,725,094</u>	<u>-</u>
DEFERRED INFLOWS				
Succeeding year's property taxes	<u>16,277,751</u>	<u>-</u>	<u>16,277,751</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	77,353,974	9,265,628	86,619,602	-
Restricted for:				
Highways and bridges	609,022	-	609,022	-
Economic development	-	-	-	1,351,930
Land information improvement	183,393	-	183,393	-
Fiscal agent trust	209,058	-	209,058	-
Jail purposes	77,149	-	77,149	-
Veterans purposes	1,442	-	1,442	-
Unrestricted	19,599,369	1,444,189	21,043,558	-
Total net position	<u>\$ 98,033,407</u>	<u>\$ 10,709,817</u>	<u>\$ 108,743,224</u>	<u>\$ 1,351,930</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, 2014

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 6,256,760	\$ 2,029,194	\$ 2,507,081	\$ -
Public safety	11,392,956	1,355,066	359,652	-
Public works	7,819,520	2,018,118	1,535,965	2,856,386
Culture, recreation, and education	657,409	14,652	3,388	-
Health and human services	13,147,753	1,387,300	8,189,718	-
Conservation and development	1,941,414	128,599	1,346,284	-
Interest on long-term debt	1,196,557	243,115	-	-
Total governmental activities	<u>42,412,369</u>	<u>7,176,044</u>	<u>13,942,088</u>	<u>2,856,386</u>
Business-type activities:				
Timber sales	1,412,408	3,450,405	-	-
Recreation	381,567	35,920	-	-
Conservation	41,952	1,507	-	-
Total business-type activities	<u>1,835,927</u>	<u>3,487,832</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 44,248,296</u>	<u>\$ 10,663,876</u>	<u>\$ 13,942,088</u>	<u>\$ 2,856,386</u>
Component unit:				
Economic Development-Revolving Loan Fund	<u>\$ 22,229</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.

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			Revolving Loan Fund
Governmental Activities	Business-type Activities	Total	
\$ (1,720,485)	\$ -	\$ (1,720,485)	\$ -
(9,678,238)	-	(9,678,238)	-
(1,409,051)	-	(1,409,051)	-
(639,369)	-	(639,369)	-
(3,570,735)	-	(3,570,735)	-
(466,531)	-	(466,531)	-
(953,442)	-	(953,442)	-
<u>(18,437,851)</u>	<u>-</u>	<u>(18,437,851)</u>	<u>-</u>
-	2,037,997	2,037,997	-
-	(345,647)	(345,647)	-
-	(40,445)	(40,445)	-
<u>-</u>	<u>1,651,905</u>	<u>1,651,905</u>	<u>-</u>
<u>(18,437,851)</u>	<u>1,651,905</u>	<u>(16,785,946)</u>	<u>-</u>
-	-	-	(22,229)
12,146,815	-	12,146,815	-
3,621,349	-	3,621,349	-
138,763	-	138,763	-
4,286,571	-	4,286,571	-
122,416	-	122,416	-
862,624	-	862,624	-
1,157,743	418,427	1,576,170	16,466
491,936	8,520	500,456	-
1,613,050	(1,613,050)	-	-
<u>24,441,267</u>	<u>(1,186,103)</u>	<u>23,255,164</u>	<u>16,466</u>
6,003,416	465,802	6,469,218	(5,763)
92,029,991	10,244,015	102,274,006	1,357,693
<u>\$ 98,033,407</u>	<u>\$ 10,709,817</u>	<u>\$ 108,743,224</u>	<u>\$ 1,351,930</u>

DOUGLAS COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2014

	General Fund	Human Services Fund
ASSETS		
Cash and investments	\$ 25,359,359	\$ 100
Receivables-net:		
Property taxes	5,051,037	2,572,420
Tax certificates and deeds	3,103,563	-
Accounts	1,829,880	93,254
Accrued interest	100,097	-
Due from other governments	1,232,558	863,834
Due from other funds	93,429	1,733,343
Prepaid items	4,917	-
Restricted assets:		
Cash and cash equivalents	209,058	-
Total assets	\$ 36,983,898	\$ 5,262,951
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
Accounts payable and other current liabilities	\$ 1,390,473	\$ 757,191
Special deposits	363,465	14,935
Due to other governments	1,960,688	508,138
Due to other funds	11,644,439	-
Unearned revenues	12,100	53,608
Total liabilities	15,371,165	1,333,872
 Deferred Inflows:		
Installment Payments	1,547,483	-
Succeeding year's property taxes	5,051,037	2,572,420
Unavailable revenue-delinquent property taxes	435,135	-
	7,033,655	2,572,420
 Fund balances:		
Nonspendable	2,128,232	-
Restricted	362,553	-
Committed	3,486,803	401,183
Assigned	2,148,361	955,476
Unassigned	6,453,129	-
Total fund balances	14,579,078	1,356,659
Total liabilities, deferred inflows and fund balances	\$ 36,983,898	\$ 5,262,951

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	25,359,609
3,863,942	1,138,675	12,626,074
-	-	3,103,563
-	53,175	1,976,309
-	-	100,097
1,589,312	222,796	3,908,500
2,115	426,168	2,255,055
-	-	4,917
-	-	209,058
<u>\$ 5,455,369</u>	<u>\$ 1,840,964</u>	<u>\$ 49,543,182</u>

\$ -	\$ 66,846	\$ 2,214,510
-	5,638	384,038
-	11,505	2,480,331
-	52,944	11,697,383
-	-	65,708
<u>-</u>	<u>136,933</u>	<u>16,841,970</u>

1,589,312	-	3,136,795
3,863,942	1,138,675	12,626,074
-	-	435,135
<u>5,453,254</u>	<u>1,138,675</u>	<u>16,198,004</u>
-	-	2,128,232
-	-	362,553
2,115	84,055	3,974,156
-	481,301	3,585,138
-	-	6,453,129
<u>2,115</u>	<u>565,356</u>	<u>16,503,208</u>
<u>\$ 5,455,369</u>	<u>\$ 1,840,964</u>	<u>\$ 49,543,182</u>



DOUGLAS COUNTY, WISCONSIN
RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2014

Fund balance governmental funds (page 39)	\$	16,503,208
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		37,292,898
The deferred charge on refundings is not available to pay for current-period expenditures and, therefore, is deferred in the funds.		430,290
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.		3,571,930
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.		74,065,371
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.		(33,830,290)
Net position of governmental activities (page 35)	<u>\$</u>	<u>98,033,407</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, 2014

	<u>General Fund</u>	<u>Human Services Fund</u>
REVENUES		
Taxes:		
Property	\$ 4,752,820	\$ 2,522,420
Occupational	138,763	-
Sales	4,286,571	-
Forest crop	122,416	-
Other taxes	862,624	-
Intergovernmental	4,314,106	6,745,142
Licenses and permits	144,285	-
Fines, forfeits, and penalties	268,193	44,931
Charges for services	2,434,520	1,102,014
Investment earnings	113,786	-
Other	1,231,159	566
Total revenues	<u>18,669,243</u>	<u>10,415,073</u>
EXPENDITURES		
Current:		
General government	4,630,054	-
Public safety	10,730,886	-
Public works	351,416	-
Health and human services	230,242	10,241,523
Culture, recreation and education	639,014	-
Conservation and development	1,921,404	-
Debt service	-	-
Capital outlay	235,362	26,231
Total expenditures	<u>18,738,378</u>	<u>10,267,754</u>
Excess (deficiency) of revenue over expenditures	<u>(69,135)</u>	<u>147,319</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	2,432,632	-
Transfers out	(1,205,143)	(500,000)
Total other financing sources (uses)	<u>1,227,489</u>	<u>(500,000)</u>
Net change in fund balances	1,158,354	(352,681)
FUND BALANCES, BEGINNING	<u>13,420,724</u>	<u>1,709,340</u>
FUND BALANCES, ENDING	<u>\$ 14,579,078</u>	<u>\$ 1,356,659</u>

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

Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,621,349	\$ 1,138,675	\$ 12,035,264
-	-	138,763
-	-	4,286,571
-	-	122,416
-	-	862,624
-	1,421,069	12,480,317
-	143,400	287,685
-	-	313,124
243,115	74,656	3,854,305
-	-	113,786
-	16,315	1,248,040
<u>3,864,464</u>	<u>2,794,115</u>	<u>35,742,895</u>
-	6,150	4,636,204
-	-	10,730,886
-	-	351,416
-	2,665,390	13,137,155
-	-	639,014
-	-	1,921,404
3,989,463	-	3,989,463
-	480,751	742,344
<u>3,989,463</u>	<u>3,152,291</u>	<u>36,147,886</u>
<u>(124,999)</u>	<u>(358,176)</u>	<u>(404,991)</u>
-	481,826	2,914,458
-	(82,612)	(1,787,755)
-	399,214	1,126,703
<u>(124,999)</u>	<u>41,038</u>	<u>721,712</u>
<u>127,114</u>	<u>524,318</u>	<u>15,781,496</u>
<u>\$ 2,115</u>	<u>\$ 565,356</u>	<u>\$ 16,503,208</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, 2014**

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)	\$ 721,712
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.	(1,098,882)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.	(3,807)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(75,092)
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.	2,926,506
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.	(32,202)
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>3,565,181</u>
Change in net position of governmental activities (page 37)	<u>\$ 6,003,416</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property	\$ 4,922,220	\$ 4,922,220	\$ 4,752,820	\$ (169,400)
Occupational	130,000	130,000	138,763	8,763
Sales	3,459,000	3,459,000	4,286,571	827,571
Forest Crop	100,000	100,000	122,416	22,416
Other taxes	774,353	774,353	862,624	88,271
Intergovernmental	3,018,796	3,412,595	4,314,106	901,511
Licenses and permits	172,389	172,389	144,285	(28,104)
Fines, forfeits, and penalties	364,500	364,500	268,193	(96,307)
Charges for services	2,898,077	2,908,077	2,434,520	(473,557)
Investment earnings	101,000	101,000	113,786	12,786
Other	663,552	683,377	1,231,159	547,782
Total revenues	<u>16,603,887</u>	<u>17,027,511</u>	<u>18,669,243</u>	<u>1,641,732</u>
EXPENDITURES				
Current:				
General government	4,645,721	4,631,772	4,630,054	1,718
Public safety	10,656,010	10,798,597	10,730,886	67,711
Public works	356,543	357,083	351,416	5,667
Health and human services	239,987	262,483	230,242	32,241
Culture, recreation, and education	635,200	667,617	639,014	28,603
Conservation and development	710,931	1,064,704	1,921,404	(856,700)
Capital outlay	250,035	308,526	235,362	73,164
Total expenditures	<u>17,494,427</u>	<u>18,090,782</u>	<u>18,738,378</u>	<u>(647,596)</u>
Excess (deficiency) of revenues over expenditures	<u>(890,540)</u>	<u>(1,063,271)</u>	<u>(69,135)</u>	<u>994,136</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	805,998	849,799	2,432,632	1,582,833
Transfers out	(197,500)	(1,484,023)	(1,205,143)	278,880
Total other financing sources (uses)	<u>608,498</u>	<u>(634,224)</u>	<u>1,227,489</u>	<u>1,861,713</u>
Net change in fund balance	(282,042)	(1,697,495)	1,158,354	2,855,850
FUND BALANCE, BEGINNING	<u>13,420,724</u>	<u>13,420,724</u>	<u>13,420,724</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 13,138,682</u>	<u>\$ 11,723,229</u>	<u>\$ 14,579,078</u>	<u>\$ 2,855,850</u>

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



**DOUGLAS COUNTY, WISCONSIN
HUMAN SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,522,420	\$ 2,522,420	\$ 2,522,420	\$ -
Intergovernmental	5,644,691	5,644,691	6,745,142	1,100,451
Fines, forfeits, and penalties	60,000	60,000	44,931	(15,069)
Charges for services:				
Public	1,032,796	1,032,796	271,850	(760,946)
Intergovernmental	824,000	824,000	830,164	6,164
Other	-	-	566	566
Total revenues	<u>10,083,907</u>	<u>10,083,907</u>	<u>10,415,073</u>	<u>331,166</u>
EXPENDITURES				
Health and human services:				
Administration	79,351	79,351	59,410	19,941
Aging and Disability Resource Center	468,391	468,391	423,067	45,324
Adult protective services	97,453	97,453	121,698	(24,245)
Community options program	124,226	124,226	20,696	103,530
Child protection	1,516,582	1,516,582	1,422,775	93,807
Community services	167,793	167,793	130,347	37,446
Economic support programs	1,162,880	1,162,880	1,250,713	(87,833)
IM/W-2 Programs	158,845	158,845	123,974	34,871
W-2 programs	-	-	8,084	(8,084)
Youth services (youth aids)	1,316,909	1,316,909	1,350,659	(33,750)
Youth services (non-youth aids)	493,648	493,648	749,198	(255,550)
AODA	588,735	588,735	335,201	253,534
Social Services programs	672,633	672,633	650,535	22,098
Developmental disabilities (HSRS)	508,276	508,276	648,437	(140,161)
Developmental disabilities (non HSRS)	87,459	87,459	63,887	23,572
Mental health	2,640,726	2,640,726	2,882,842	(242,116)
Capital outlay	-	-	26,231	(26,231)
Total expenditures	<u>10,083,907</u>	<u>10,083,907</u>	<u>10,267,754</u>	<u>(183,847)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>147,319</u>	<u>147,319</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(500,000)	(500,000)
Net change in fund balance	-	-	(352,681)	(352,681)
FUND BALANCE, BEGINNING	<u>1,709,340</u>	<u>1,709,340</u>	<u>1,709,340</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,709,340</u>	<u>\$ 1,709,340</u>	<u>\$ 1,356,659</u>	<u>\$ (352,681)</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, 2014

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service
	Forestry	Funds
ASSETS		
Current assets:		
Cash and investments		
Unrestricted	\$ 767,620	\$ 250
Restricted	-	2,111,641
Total cash and investments	767,620	2,111,891
Receivables-net:		
Property taxes	-	3,651,677
Accounts	165,213	90,798
Due from other governments	13,629	635,997
Due from other funds	2,112,358	7,370,455
Inventories, at cost	233,326	713,025
Prepaid items	-	44,350
Total current assets	3,292,146	14,618,193
Noncurrent assets:		
Capital assets:		
Land	5,991,415	895,261
Land improvements	212,810	776,891
Buildings	2,964,693	6,513,004
Improvements other than buildings	-	30,802
Machinery and equipment	1,767,870	13,143,999
Infrastructure	896,880	84,636,726
Construction in progress	123,158	208,687
Less accumulated depreciation	(2,691,198)	(41,163,771)
Total capital assets (net of accumulated depreciation)	9,265,628	65,041,599
Total noncurrent assets	9,265,628	65,041,599
Total assets	12,557,774	79,659,792
LIABILITIES		
Current liabilities:		
Accounts payable and other current liabilities	244,547	1,412,531
Due to other funds	-	40,485
Liabilities payable from restricted assets		
Special deposits	1,355,112	358,943
Due to other governments	360,998	-
Unearned revenue	16,862	1,223
Total liabilities	1,977,519	1,813,182
DEFERRED INFLOWS		
Succeeding year's property taxes	-	3,651,677
Total deferred inflows	-	3,651,677
NET POSITION		
Investment in capital assets	9,265,628	65,041,599
Restricted for highways and bridges	-	609,022
Restricted for land information improvement	-	108,488
Unrestricted	1,314,627	8,435,824
Total net position	10,580,255	\$ 74,194,933
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise fund	129,562	
NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$ 10,709,817	

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, 2014

	Business-type Activities Enterprise Fund Forestry	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services:		
Public	\$ 3,486,325	\$ 791,585
Intragovernmental	1,507	5,251,903
Intergovernmental	-	1,929,345
Total operating revenues	3,487,832	7,972,833
OPERATING EXPENSES		
Costs of sales and services	855,780	8,550,061
Administration	836,412	1,512,602
Depreciation	273,298	2,875,097
Total operating expenses	1,965,490	12,937,760
Operating income (loss)	1,522,342	(4,964,927)
NONOPERATING REVENUES		
Taxes	-	3,563,500
Grants	336,389	4,318,163
Regulation and compliance	2,455	-
Rental and other income	26,627	15,073
Interest income	99	4,269
Miscellaneous	52,858	261,947
Gain on disposal of equipment	8,520	10,371
Total nonoperating revenues	426,948	8,173,323
Income before transfers	1,949,290	3,208,396
TRANSFERS		
Transfers in	144,950	578,367
Transfers out	(1,758,000)	(92,020)
Change in net position	336,240	3,694,743
Net position, beginning	10,244,015	70,500,190
Net position, ending	\$ 10,580,255	\$ 74,194,933
CHANGE IN NET POSITION OF BUSINESS-TYPE ACTIVITIES		
ENTERPRISE FUND	\$ 336,240	
Adjustment to reflect the consolidation of internal service activities related to the enterprise fund	129,562	
CHANGE IN NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$ 465,802	

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, 2014

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service
	Forestry	Funds
	<hr/>	<hr/>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 3,958,945	\$ 2,027,911
Receipts from interfund services provided	102,297	4,944,983
Payments to suppliers	(1,001,551)	(6,758,656)
Payments to employees	(900,102)	(3,284,611)
Payments for interfund services used	(33,783)	(209,179)
Net cash provided by (used in) operating activities	<hr/> <u>2,125,806</u>	<hr/> <u>(3,279,552)</u>
 CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from other funds	144,950	578,367
Transfers to other funds	(1,758,000)	(92,020)
Taxes	-	3,563,500
Grants	336,389	4,318,163
Miscellaneous income and recoveries	52,858	261,947
Regulation and compliance	2,455	-
Rental and other income	26,627	15,073
Net cash provided by (used in) noncapital and related financing activities	<hr/> <u>(1,194,721)</u>	<hr/> <u>8,645,030</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(519,113)	(5,373,850)
Capital Contribution Grant	-	-
Proceeds from sale of capital assets	8,520	10,371
Net cash used in capital and related financing activities	<hr/> <u>(510,593)</u>	<hr/> <u>(5,363,479)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	99	4,269
NET INCREASE IN CASH AND INVESTMENTS	420,591	6,268
CASH AND INVESTMENTS, BEGINNING	<hr/> <u>347,029</u>	<hr/> <u>2,105,623</u>
CASH AND INVESTMENTS, ENDING	<hr/> <u>\$ 767,620</u>	<hr/> <u>\$ 2,111,891</u>

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2014
(Continued)

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service
	Forestry	Funds
	<u> </u>	<u> </u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ 1,522,342	\$ (4,964,927)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	273,298	2,875,097
Effects of changes in assets and liabilities:		
Taxes receivable	-	(88,177)
Accounts receivable	(142,586)	(53,650)
Due from other governments	41,084	51,001
Due from other funds	60,706	(1,010,463)
Inventories	42,504	20,080
Prepaid items	-	3,410
Accounts payable	(299,784)	(99,863)
Accrued liabilities	14,036	(113,415)
Accrued claims	-	(23,431)
Deposits and advances	617,665	-
Due to other governments	(18,946)	-
Due to other funds	-	40,487
Deferred Inflows	15,487	84,299
Total adjustments	<u>603,464</u>	<u>1,685,375</u>
Net cash provided by (used in) operating activities	<u>\$ 2,125,806</u>	<u>\$ (3,279,552)</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, 2014

	Agency Funds
ASSETS	
Receivables:	
Tax certificates and deeds	\$ 43,917
Assessments	761,705
Accounts	5,933,145
Restricted cash and investments	502,367
Total assets	\$ 7,241,134
 LIABILITIES	
Accounts payable	\$ 145,149
Due to other governments	6,749,758
Special deposits	346,227
Total liabilities	\$ 7,241,134

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, 2014

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.

Jointly Governed Organization. Douglas County, in conjunction with Ashland, Bayfield, Burnett, Iron, Price, Rusk, Sawyer, Taylor, and Washburn counties, and major cities within these counties, has created the Northwest Regional Planning commission (NWRPC). NWRPC's governing body is comprised of two members from each of the ten counties and a representative from each major city. The County's representatives are appointed by the County Board Chairperson and approved by the County board. Douglas County's 2014 appropriation for NWRPC was \$35,379. The County also paid NWRPC for grant administration in 2014 totaling \$75,000.

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 seg-

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

ment 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.

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 2014 tax roll follows:

Lien date and date levy	December 2014
Tax bills mailed	December 2014
Real estate taxes first installment due	January 31, 2015
Personal property taxes in full	January 31, 2015
Real estate taxes second installment due	July 31, 2015
Tax deed - 2014 delinquent real estate taxes	June 2018

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

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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.

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

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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.

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.

DOUGLAS COUNTY, WISCONSIN
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Fiduciary Funds - 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:

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.

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, 2014 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.

DOUGLAS COUNTY, WISCONSIN
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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.

DOUGLAS COUNTY, WISCONSIN
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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 assigned 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.

DOUGLAS COUNTY, WISCONSIN
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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 inflow 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.

DOUGLAS COUNTY, WISCONSIN
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The authorization specifying the 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 - Unassigned 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.

DOUGLAS COUNTY, WISCONSIN
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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 \$(33,830,290) difference are as follows:

Bonds and notes payable	\$	(24,815,000)
State Trust fund		(5,765,846)
Accrued interest		(519,382)
Bond premium		(595,813)
Compensated absences		<u>(2,134,249)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	\$	<u><u>(33,830,290)</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 \$(1,098,882) difference are as follows:

Capital outlay	\$	742,344
Depreciation expense		<u>(1,841,226)</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>(1,098,882)</u></u>

DOUGLAS COUNTY, WISCONSIN
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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 \$2,926,506 difference are as follows:

Debt issued or incurred:		
Bond premium amortization	\$	108,470
Principal payments on long-term debt		2,792,906
Accrued Interest		81,836
Amortization of deferred charge on refundings		<u>(56,706)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$	<u><u>2,926,506</u></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 \$(32,202) difference are as follows:

Compensated absences	\$	10,513
Other employee benefits		<u>(42,715)</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$	<u><u>(32,202)</u></u>

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
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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	\$	1,415,453
Capital Projects		6,150
Information Services		160,000
Health & Dental Insurance		43,801
	<u>\$</u>	<u>1,625,404</u>

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, 2014, 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. Overages in the other funds were covered by available fund balances..

DOUGLAS COUNTY, WISCONSIN
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<u>Fund and Department</u>	<u>Amount</u> <u>(In Dollars)</u>
General Fund	
Administration	\$ 37,699
District Attorney	15,886
Land Conservation	19,521
Veterans Administration	7,759
Probate	6,645
Surveyor	21,229
Land Committee/Developmental	36,708
Non-departmental	974,072
Other funds	
Highway	10,443
Human Services	183,847
Child Support	43,827
Health	2,279
Central supply	3,435

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.

DOUGLAS COUNTY, WISCONSIN
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The following is a summary of the County's cash and investments as of December 31, 2014:

	Unrestricted	Restricted	Total	Component Unit Restricted
Cash				
Petty cash	\$ 9,565	\$ -	\$ 9,565	\$ -
Cash on hand	549	-	549	-
Total cash	10,114	-	10,114	-
Deposits				
Demand deposits	4,687,277	98,767	4,786,044	-
Money market savings	11,720,371	2,724,250	14,444,621	762,772
Certificate of deposit	6,744,993	-	6,744,993	-
Total deposits	23,152,641	2,823,017	25,975,658	762,772
Investments				
Local Government Investment Pool	270	49	319	-
US Government Agency Securities	2,964,454	-	2,964,454	-
Total investments	2,964,724	49	2,964,773	-
Total	\$ 26,127,479	\$ 2,823,066	\$ 28,950,545	\$ 762,772
Reconciliation to the financial statements:				
Cash and investments-non restricted			\$ 26,127,479	\$ -
Cash and investments-restricted			2,320,699	762,772
Cash and investments-restricted, Fiduciary Accounts			502,367	-
Total			\$ 28,950,545	\$ 762,772

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, 2014, the carrying amount of the County's deposits was \$25,975,658 and the bank balance was \$24,538,324. 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, 2014, 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 \$762,772 and the bank balance was also \$762,772. Of this balance, \$128,553 was exposed to custodial credit risk as uninsured and uncollateralized.

DOUGLAS COUNTY, WISCONSIN
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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, 2014:

<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	\$ 319	0.01%	\$ -	\$ 319
US Government Agency Securities				
FHLB	1,714,454	57.83%	1,714,454	
FFCB	750,000	25.30%	750,000	
FNMA	500,000	16.86%	500,000	
Total	<u>\$ 2,964,773</u>		<u>\$ 2,964,454</u>	<u>\$ 319</u>

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	\$ 319	\$ 319	\$ -	\$ -
US Government Agency Securities	2,964,454			2,964,454
Total	<u>\$ 2,964,773</u>	<u>\$ 319</u>	<u>\$ -</u>	<u>\$ 2,964,454</u>

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 \$319 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, 2014, 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 Guarantee 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, Nonmajor funds, internal service funds, 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

	<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	\$ 5,537,452	\$ 2,572,420	\$ 3,863,942	\$ -	\$ 3,651,677	\$ 1,138,675	\$ -	\$ 16,764,166
Tax certificates, deeds, and assessments	3,103,563	-	-	-	-	-	805,622	3,909,185
Accounts	1,829,880	93,254	-	165,213	92,291	60,583	5,933,145	8,174,366
Accrued interest	100,097	-	-	-	-	-	-	100,097
Due from other governments	<u>1,232,558</u>	<u>863,834</u>	<u>1,589,312</u>	<u>13,629</u>	<u>635,997</u>	<u>222,796</u>	<u>-</u>	<u>4,558,126</u>
Gross receivables	11,803,550	3,529,508	5,453,254	178,842	4,379,965	1,422,054	6,738,767	33,505,940
Allowance for uncollectibles	<u>(486,415)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,493)</u>	<u>(7,408)</u>	<u>-</u>	<u>(495,316)</u>
Net total receivables	<u>\$ 11,317,135</u>	<u>\$ 3,529,508</u>	<u>\$ 5,453,254</u>	<u>\$ 178,842</u>	<u>\$ 4,378,472</u>	<u>\$ 1,414,646</u>	<u>\$ 6,738,767</u>	<u>\$ 33,010,624</u>

taxes and \$1.4 million of utility easement payments.

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>\$ 16,277,751</u>	<u>\$ -</u>	<u>\$ 16,277,751</u>
Unearned revenues:			
Grant and State funding advances	\$ -	\$ 75,887	\$ 75,887
Employee benefits	-	1,223	1,223
Miscellaneous	-	6,684	6,684
	<u>\$ -</u>	<u>\$ 83,794</u>	<u>\$ 83,794</u>

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C. Capital assets

	<u>1/1/2014 Balance</u>	<u>Increases</u>	<u>Adjustments and Decreases</u>	<u>12/31/2014 Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,793,429	\$ -	\$ -	\$ 3,793,429
Construction in progress	<u>739,823</u>	<u>204,711</u>	<u>735,847</u>	<u>208,687</u>
Total capital assets not being depreciated	<u>4,533,252</u>	<u>204,711</u>	<u>735,847</u>	<u>4,002,116</u>
Capital assets being depreciated:				
Land improvements	3,714,929	-	-	3,714,929
Buildings	59,066,519	662,167	29,996	59,698,690
Improvements other than buildings	1,902,932	19,884	-	1,922,816
Machinery and equipment	21,913,284	816,011	814,066	21,915,229
Infrastructure	<u>79,726,347</u>	<u>5,311,417</u>	<u>401,040</u>	<u>84,636,724</u>
Total capital assets being depreciated	<u>166,324,012</u>	<u>6,809,479</u>	<u>1,245,102</u>	<u>171,888,388</u>
Less accumulated depreciation for:				
Land improvements	2,119,043	108,963	-	2,228,006
Buildings	23,515,804	992,640	-	24,508,444
Improvements other than buildings	1,189,869	268,506	-	1,458,375
Machinery and equipment	15,551,488	1,415,926	678,110	16,289,304
Infrastructure	<u>27,542,627</u>	<u>1,930,290</u>	<u>401,040</u>	<u>29,071,877</u>
Total accumulated depreciation	<u>69,918,831</u>	<u>4,716,325</u>	<u>1,079,150</u>	<u>73,556,006</u>
Total capital assets being depreciated, net	<u>96,405,181</u>	<u>2,093,154</u>	<u>165,952</u>	<u>98,332,382</u>
Governmental activities capital assets, net	<u>\$ 100,938,433</u>	<u>\$ 2,297,865</u>	<u>\$ 901,799</u>	<u>\$ 102,334,498</u>
	<u>1/1/2014 Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>12/31/2014 Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 5,829,854	\$ 161,561	\$ -	\$ 5,991,415
Construction in progress	<u>47,612</u>	<u>75,546</u>	<u>-</u>	<u>123,158</u>
Total capital assets not being depreciated	<u>5,877,466</u>	<u>237,107</u>	<u>-</u>	<u>6,114,573</u>
Capital assets being depreciated:				
Land improvements	197,235	15,575	-	212,810
Buildings	2,878,778	100,328	14,413	2,964,693
Machinery and equipment	1,669,566	154,767	56,463	1,767,870
Infrastructure	<u>836,225</u>	<u>60,655</u>	<u>-</u>	<u>896,880</u>
Total capital assets being depreciated	<u>5,581,804</u>	<u>331,325</u>	<u>70,876</u>	<u>5,842,253</u>
Less accumulated depreciation for:				
Land improvements	46,520	18,303	-	64,823
Buildings	1,153,299	108,507	14,414	1,247,392
Machinery and equipment	1,017,289	86,856	7,142	1,097,003
Infrastructure	<u>222,348</u>	<u>59,632</u>	<u>-</u>	<u>281,980</u>
Total accumulated depreciation	<u>2,439,456</u>	<u>273,298</u>	<u>21,556</u>	<u>2,691,198</u>
Total capital assets, being depreciated, net	<u>3,142,348</u>	<u>58,027</u>	<u>49,320</u>	<u>3,151,055</u>
Business-type activities capital assets, net	<u>\$ 9,019,814</u>	<u>\$ 295,134</u>	<u>\$ 49,320</u>	<u>\$ 9,265,628</u>

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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

Governmental activities:

General government	\$ 1,179,430
Public safety	663,391
Public works	2,820,851
Health and human services	14,248
Culture, recreation, and education	18,395
Conservation and development	20,010
Total depreciation expense-governmental activities	<u>\$ 4,716,325</u>

Business-type activities:

Recreation	\$ 84,712
Conservation	20,612
Timber sales	167,974
Total depreciation expense - business-type activities	<u>\$ 273,298</u>

D. Construction commitments

The government has active construction projects as of December 31, 2014. 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>\$ 216,111</u>	<u>\$ 415,768</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, 2014, is as follows on the next page:

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

	<u>Due From</u>	<u>Due To</u>
Governmental Funds		
Major Governmental Funds		
General Fund	\$ 93,429	\$ 11,644,439
Human Services	1,733,343	-
Debt Service	<u>2,115</u>	<u>-</u>
Major Governmental Funds	<u>1,828,887</u>	<u>11,644,439</u>
Nonmajor Governmental Funds		
Child Support	54,081	-
Aging Resources	-	52,944
Health	288,032	-
Capital Projects	<u>84,055</u>	<u>-</u>
Nonmajor Governmental Funds	<u>426,168</u>	<u>52,944</u>
Governmental Funds	<u>2,255,055</u>	<u>11,697,383</u>
Proprietary Funds		
Business type Activities		
Forestry	<u>2,112,358</u>	<u>-</u>
Governmental Activities		
Highway	3,346,398	-
Central Supply	29,546	-
Workers' Compensation	557,784	-
Health Insurance	3,330,593	-
Information Systems	-	40,485
Land Records and Mapping	<u>106,134</u>	<u>-</u>
Governmental Activities	<u>7,370,455</u>	<u>40,485</u>
Proprietary Funds	<u>9,482,813</u>	<u>40,485</u>
Total Due From/ Due To	<u>\$ 11,737,868</u>	<u>\$ 11,737,868</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	\$ 2,432,632	\$ 1,205,143	\$ 1,227,489
Human Services	-	500,000	(500,000)
Major Governmental Funds	<u>2,432,632</u>	<u>1,705,143</u>	<u>727,489</u>
Nonmajor Governmental Funds			
Health	-	82,612	(82,612)
Capital Projects	481,826	-	481,826
Nonmajor Governmental Funds	<u>481,826</u>	<u>82,612</u>	<u>399,214</u>
Proprietary Funds			
Business-type Activities			
Forestry	<u>144,950</u>	<u>1,758,000</u>	<u>(1,613,050)</u>
Governmental Activities			
Highway	560,867	-	560,867
Health Insurance	-	43,801	(43,801)
Land Records and Mapping	17,500	48,219	(30,719)
Governmental Activities	<u>578,367</u>	<u>92,020</u>	<u>486,347</u>
Total	<u>\$ 3,637,775</u>	<u>\$ 3,637,775</u>	<u>\$ -</u>

The Human Services, Health and Forestry Funds transferred budget surplus funds into the General Fund at the end of 2014. A transfer was made from the general fund to the Highway fund for highway improvement projects, to the Forestry Department for building and dam upgrades and to the Capital Projects fund for building upgrades and other projects.

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
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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) \$ 8,760,000 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) \$ 580,000 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) \$ 7,850,000 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) \$ 7,625,000 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) \$ 5,765,846 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, 2014, was as follows:

	Balance			Balance	Due Within
	1/1/2014	Additions	Reductions	12/31/2014	One Year
General Obligation Debt					
2005 General Obligation Refunding Bonds	\$ 10,040,000	\$ -	\$ 1,280,000	\$ 8,760,000	\$ 1,420,000
2006 General Obligation Promissory Notes	1,125,000	-	545,000	580,000	580,000
2010 General Obligation Refunding Bonds	7,875,000	-	25,000	7,850,000	50,000
2012 General Obligation Refunding Bonds	8,375,000	-	750,000	7,625,000	775,000
Wisconsin Board of Commissioners of Public Lands Loan (State Trust Fund)	5,958,752	-	192,906	5,765,846	230,137
Bond premium	<u>704,283</u>	-	<u>108,470</u>	<u>595,813</u>	<u>108,470</u>
General Obligation Debt	34,078,035	-	2,901,376	31,176,659	3,163,607
Compensated absences	<u>2,144,761</u>	<u>122,168</u>	<u>132,680</u>	<u>2,134,249</u>	<u>679,863</u>
Total general long-term obligations	<u>\$ 36,222,796</u>	<u>\$ 122,168</u>	<u>\$ 3,034,056</u>	<u>\$ 33,310,908</u>	<u>\$ 3,843,470</u>

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	3,391,626	569,294	3,960,920
2020-2024	11,889,933	1,246,723	13,136,656
2025-2029	1,791,721	440,062	2,231,783
2030-2032	1,244,541	94,528	1,339,069
	<u>\$ 30,580,846</u>	<u>\$ 5,862,771</u>	<u>\$ 36,443,617</u>

The government-wide statement of net position displays the \$3,843,470 as “noncurrent liabilities, due within one year.” General obligation debt included in that figure is \$3,055,137. The general obligation debt of \$30,580,846 is well below the legal debt limit of \$166,888,500.

Compensated absences of \$679,863 are expected to be paid within one year, from the following funds: General Fund \$443,890 and Human Services \$235,973.

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 \$5.65 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:

	<u>Claims Liability January 1</u>	<u>Provision Current Year Claims</u>	<u>Claims Paid</u>	<u>Claims Liability December 31</u>
Health insurance claims:				
2014	\$ 400,000	\$ 3,957,864	\$ 3,957,864	\$ 400,000
2013	\$ 400,000	\$ 4,261,934	\$ 4,261,934	\$ 400,000
Workers' compensation claims:				
2014	\$ 391,157	\$ (14,349)	\$ 201,144	\$ 175,664
2013	\$ 225,968	\$ 278,277	\$ 113,088	\$ 391,157

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.

DOUGLAS COUNTY, WISCONSIN
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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 teachers, 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 2014 are:

	<u>Employee</u>	<u>Employer</u>
General	7.00%	7.00%
Elected Officials	7.75%	7.75%
Protective with Social Security	7.00%	10.10%

The payroll for Douglas County employees covered by the WRS for the year ended December 31, 2014, was \$13,601,696; the employer's total payroll was \$14,375,314. The total required contribution for the year ended December 31, 2014 was \$2,033,538, which consisted of \$1,079,609, or 7.9% of payroll from the employer and \$953,929 of employee contributions, or 7% of payroll from employees. Total contributions for the year ending December 31, 2013 and 2012, were \$1,893,204 and \$1,867,400 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
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

D. 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.

E. Fund balances

Governmental Funds:	General	Human Services	Debt Service	Nonmajor Govt Funds	Total
Nonspendable fund balance					
Prepaid items	\$ 4,917	\$ -	\$ -	\$ -	\$ 4,917
Uncollected taxes	2,123,315	-	-	-	2,123,315
Total nonspendable fund balance	2,128,232	-	-	-	2,128,232
Restricted fund balance					
Restricted cash					
Fiscal Agent Trust	209,058	-	-	-	209,058
Jail purposes	77,149	-	-	-	77,149
Land information improvement	74,904	-	-	-	74,904
Veteran purposes	1,442	-	-	-	1,442
Total restricted fund balance	362,553	-	-	-	362,553
Committed fund balance					
Approved vehicle purchases	93,253	-	-	-	93,253
Sales tax	2,364,720	-	-	-	2,364,720
Rezonementation	173	-	-	-	173
Land Conservation	352,987	-	-	-	352,987
Fairgrounds improvement	28,191	-	-	-	28,191
Economic development	493,492	-	-	-	493,492
Tank removal	54,226	-	-	-	54,226
Capital projects	-	-	-	84,055	84,055
Debt service	-	-	2,115	-	2,115
Septic loans	99,761	-	-	-	99,761
Supplemental funds	-	401,183	-	-	401,183
Total committed fund balance	3,486,803	401,183	2,115	84,055	3,974,156
Assigned fund balance					
Communications maintenance	147,262	-	-	-	147,262
Compensated absences	1,685,710	291,210	-	157,327	2,134,247
Elections	27,000	-	-	-	27,000
Website	1,629	-	-	-	1,629
Capital projects	286,760	-	-	-	286,760
Subsequent year's budget	-	664,266	-	323,974	988,240
Total assigned fund balance	2,148,361	955,476	-	481,301	3,585,138
Unassigned fund balance	6,453,129	-	-	-	6,453,129
Total fund balances	\$ 14,579,078	\$ 1,356,659	\$ 2,115	\$ 565,356	\$ 16,503,208

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2014

F. Unrestricted - designated net position

A portion of the unrestricted net position in the propriety funds was designated for special purposes. Designations for capital projects for the Forestry Fund and the Highway Fund are \$716,988 and \$2,908,163, respectively, and in the Health Insurance Fund, \$50,548 has been designated for dental claims.

G. Subsequent Events

Management evaluated subsequent events through June 25, 2015, the date the accompanying financial statements were available to be issued. Events or transactions occurring after December 31, 2014, but prior to June 25, 2015, that provided additional evidence about conditions that existed at December 31, 2014, have been recognized in the accompanying financial statements for the year ended December 31, 2014. Events or transactions that provided evidence about conditions that did not exist at December 31, 2014, 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, 2014.





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, 2014, 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, 2015. 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, 2015.

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.



Wipfli LLP

June 25, 2015
Eau Claire, Wisconsin

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, 2014**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
County Board of Supervisors				
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 266	\$ 266
EXPENDITURES				
General government	193,472	193,472	158,078	35,394
Change in fund balance	<u>\$ (193,472)</u>	<u>\$ (193,472)</u>	<u>\$ (157,812)</u>	<u>\$ 35,660</u>
Administration				
REVENUES				
Charges for services	\$ 42,000	\$ 42,000	\$ 80,886	\$ 38,886
Miscellaneous	-	-	819	819
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>81,705</u>	<u>39,705</u>
EXPENDITURES				
General government	405,833	410,153	447,852	(37,699)
Change in fund balance	<u>\$ (363,833)</u>	<u>\$ (368,153)</u>	<u>\$ (366,147)</u>	<u>\$ 2,006</u>
Clerk of Courts				
REVENUES				
Intergovernmental	\$ 135,500	\$ 135,500	\$ 135,230	\$ (270)
Fines, forfeits, and penalties	233,000	233,000	165,806	(67,194)
Charges for services	121,900	121,900	140,101	18,201
Investment earnings	1,000	1,000	658	(342)
Total revenues	<u>491,400</u>	<u>491,400</u>	<u>441,795</u>	<u>(49,605)</u>
EXPENDITURES				
General government	688,189	688,189	628,977	59,212
Change in fund balance	<u>\$ (196,789)</u>	<u>\$ (196,789)</u>	<u>\$ (187,182)</u>	<u>\$ 9,607</u>
Circuit Court I				
EXPENDITURES				
General government	\$ 61,465	\$ 61,465	\$ 55,985	\$ 5,480
Change in fund balance	<u>\$ (61,465)</u>	<u>\$ (61,465)</u>	<u>\$ (55,985)</u>	<u>\$ 5,480</u>
Circuit Court II				
EXPENDITURES				
General government	\$ 78,706	\$ 78,706	\$ 76,539	\$ 2,167
Change in fund balance	<u>\$ (78,706)</u>	<u>\$ (78,706)</u>	<u>\$ (76,539)</u>	<u>\$ 2,167</u>
Court Commissioner				
REVENUES				
Licenses and permits	\$ -	\$ -	\$ 1,845	\$ 1,845
Charges for services	118,483	118,483	120,681	2,198
Total revenues	<u>118,483</u>	<u>118,483</u>	<u>122,526</u>	<u>4,043</u>
EXPENDITURES				
General government	203,516	203,516	200,699	2,817
Change in fund balance	<u>\$ (85,033)</u>	<u>\$ (85,033)</u>	<u>\$ (78,173)</u>	<u>\$ 6,860</u>
District Attorney				
REVENUES				
Intergovernmental	\$ 51,000	\$ 51,000	\$ 64,332	\$ 13,332
Charges for services	-	-	3	3
Miscellaneous	-	-	3,500	3,500
Total revenues	<u>51,000</u>	<u>51,000</u>	<u>67,835</u>	<u>16,835</u>
EXPENDITURES				
General government	351,188	351,188	367,074	(15,886)
Change in fund balance	<u>\$ (300,188)</u>	<u>\$ (300,188)</u>	<u>\$ (299,239)</u>	<u>\$ 949</u>
Corporation Counsel				
REVENUES				
Charges for services	\$ 144,000	\$ 144,000	\$ 154,109	\$ 10,109
EXPENDITURES				
General government	226,338	226,338	177,132	49,206
Change in fund balance	<u>\$ (82,338)</u>	<u>\$ (82,338)</u>	<u>\$ (23,023)</u>	<u>\$ 59,315</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, 2014
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Register of Deeds				
REVENUES				
Miscellaneous taxes	\$ 139,228	\$ 139,228	\$ 139,294	\$ 66
Licenses and permits	4,429	4,429	3,660	(769)
Charges for services	189,347	189,347	175,704	(13,643)
Miscellaneous	<u>100</u>	<u>100</u>	<u>4</u>	<u>(96)</u>
Total revenues	<u>333,104</u>	<u>333,104</u>	<u>318,662</u>	<u>(14,442)</u>
EXPENDITURES				
General government	<u>333,515</u>	<u>338,759</u>	<u>317,809</u>	<u>20,950</u>
Change in fund balance	<u>\$ (411)</u>	<u>\$ (5,655)</u>	<u>\$ 853</u>	<u>\$ 6,508</u>
Land Conservation				
REVENUES				
Intergovernmental	\$ 160,418	\$ 476,918	\$ 486,949	\$ 10,031
Licenses and permits	9,375	9,375	2,000	(7,375)
Miscellaneous	<u>2,175</u>	<u>4,673</u>	<u>12,457</u>	<u>7,784</u>
Total revenues	<u>171,968</u>	<u>490,966</u>	<u>501,406</u>	<u>10,440</u>
EXPENDITURES				
Conservation and development	<u>198,239</u>	<u>519,397</u>	<u>538,918</u>	<u>(19,521)</u>
Change in fund balance	<u>\$ (26,271)</u>	<u>\$ (28,431)</u>	<u>\$ (37,512)</u>	<u>\$ (9,081)</u>
Zoning and Land Information				
REVENUES				
Licenses and permits	\$ 146,060	\$ 146,060	\$ 121,410	\$ (24,650)
Charges for services	3,240	3,240	4,550	1,310
Investment earnings	-	-	341	341
Miscellaneous	<u>-</u>	<u>-</u>	<u>941</u>	<u>941</u>
Total revenues	<u>149,300</u>	<u>149,300</u>	<u>127,242</u>	<u>(22,058)</u>
EXPENDITURES				
Culture, recreation and education	-	-	16	(16)
Conservation and development	411,103	411,103	407,507	3,596
Capital outlay	<u>10,855</u>	<u>10,855</u>	<u>12,531</u>	<u>(1,676)</u>
Total expenditures	<u>421,958</u>	<u>421,958</u>	<u>420,054</u>	<u>1,904</u>
Change in fund balance	<u>\$ (272,658)</u>	<u>\$ (272,658)</u>	<u>\$ (292,812)</u>	<u>\$ (20,154)</u>
County Clerk				
REVENUES				
Licenses and permits	\$ 11,400	\$ 11,400	\$ 13,970	\$ 2,570
Charges for services	48,560	48,560	35,752	(12,808)
Miscellaneous	<u>20,000</u>	<u>20,000</u>	<u>23,726</u>	<u>3,726</u>
Total revenues	<u>79,960</u>	<u>79,960</u>	<u>73,448</u>	<u>(6,512)</u>
EXPENDITURES				
General government	<u>370,690</u>	<u>370,690</u>	<u>301,172</u>	<u>69,518</u>
Change in fund balance	<u>\$ (290,730)</u>	<u>\$ (290,730)</u>	<u>\$ (227,724)</u>	<u>\$ 63,006</u>
County Treasurer				
REVENUES				
Intergovernmental	\$ 27,062	\$ 27,062	\$ 27,281	\$ 219
Charges for services	42,075	42,075	41,372	(703)
Miscellaneous	<u>-</u>	<u>-</u>	<u>2,403</u>	<u>2,403</u>
Total revenues	<u>69,137</u>	<u>69,137</u>	<u>71,056</u>	<u>1,919</u>
EXPENDITURES				
General government	395,661	389,608	360,747	28,861
Capital Outlay	<u>-</u>	<u>6,053</u>	<u>6,053</u>	<u>-</u>
Total expenditures	<u>395,661</u>	<u>395,661</u>	<u>366,800</u>	<u>28,861</u>
Change in fund balance	<u>\$ (326,524)</u>	<u>\$ (326,524)</u>	<u>\$ (295,744)</u>	<u>\$ 30,780</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, 2014
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Sheriff				
REVENUES				
Intergovernmental	\$ 154,600	\$ 165,100	\$ 144,997	\$ (20,103)
Fines, forfeits, and penalties	76,500	76,500	50,076	(26,424)
Charges for services	228,780	238,780	147,548	(91,232)
Miscellaneous	<u>58,500</u>	<u>58,500</u>	<u>59,513</u>	<u>1,013</u>
Total revenues	<u>518,380</u>	<u>538,880</u>	<u>402,134</u>	<u>(136,746)</u>
EXPENDITURES				
Public safety	4,027,828	4,069,741	4,058,265	11,476
Capital outlay	<u>148,680</u>	<u>148,680</u>	<u>138,694</u>	<u>9,986</u>
Total expenditures	<u>4,176,508</u>	<u>4,218,421</u>	<u>4,196,959</u>	<u>21,462</u>
Change in fund balance	<u>\$ (3,658,128)</u>	<u>\$ (3,679,541)</u>	<u>\$ (3,794,825)</u>	<u>\$ (115,284)</u>
Jail				
REVENUES				
Intergovernmental	\$ 68,000	\$ 68,000	\$ 96,263	\$ 28,263
Fines, forfeits, and penalties	55,000	55,000	52,311	(2,689)
Charges for services	1,494,219	1,494,219	1,088,172	(406,047)
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>9</u>	<u>(991)</u>
Total revenues	<u>1,618,219</u>	<u>1,618,219</u>	<u>1,236,755</u>	<u>(381,464)</u>
EXPENDITURES				
Public safety	5,177,626	5,194,174	5,214,234	(20,060)
Capital outlay	<u>20,000</u>	<u>38,000</u>	<u>-</u>	<u>38,000</u>
Total expenditures	<u>5,197,626</u>	<u>5,232,174</u>	<u>5,214,234</u>	<u>17,940</u>
Change in fund balance	<u>\$ (3,579,407)</u>	<u>\$ (3,613,955)</u>	<u>\$ (3,977,479)</u>	<u>\$ (363,524)</u>
Finance				
REVENUES				
Sales tax	\$ -	\$ -	\$ 120	\$ 120
Charges for services	231,966	231,966	208,656	(23,310)
Miscellaneous	<u>-</u>	<u>-</u>	<u>267</u>	<u>267</u>
Total revenues	<u>231,966</u>	<u>231,966</u>	<u>209,043</u>	<u>(22,923)</u>
EXPENDITURES				
General government	<u>638,969</u>	<u>638,969</u>	<u>599,258</u>	<u>39,711</u>
Change in fund balance	<u>\$ (407,003)</u>	<u>\$ (407,003)</u>	<u>\$ (390,215)</u>	<u>\$ 16,788</u>
Recycling				
REVENUES				
Intergovernmental	\$ 83,200	\$ 83,200	\$ 73,111	\$ (10,089)
Charges for services	88,112	88,112	83,864	(4,248)
Miscellaneous	<u>4,380</u>	<u>4,380</u>	<u>-</u>	<u>(4,380)</u>
Total revenues	<u>175,692</u>	<u>175,692</u>	<u>156,975</u>	<u>(18,717)</u>
EXPENDITURES				
Public works	<u>283,736</u>	<u>284,276</u>	<u>280,476</u>	<u>3,800</u>
Change in fund balance	<u>\$ (108,044)</u>	<u>\$ (108,584)</u>	<u>\$ (123,501)</u>	<u>\$ (14,917)</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, 2014
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Veterans Administration				
REVENUES				
Intergovernmental	\$ 19,700	\$ 19,700	\$ 23,513	\$ 3,813
Charges for services	30,000	30,000	22,298	(7,702)
Miscellaneous	-	-	8,529	8,529
Total revenues	<u>49,700</u>	<u>49,700</u>	<u>54,340</u>	<u>4,640</u>
EXPENDITURES				
Health and human services	184,787	207,283	225,042	(17,759)
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>194,787</u>	<u>217,283</u>	<u>225,042</u>	<u>(7,759)</u>
Change in fund balance	<u>\$ (145,087)</u>	<u>\$ (167,583)</u>	<u>\$ (170,702)</u>	<u>\$ (3,119)</u>
Extension Office				
REVENUES				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 3,388	\$ (1,612)
Charges for services	6,719	6,719	3,237	(3,482)
Miscellaneous	100	100	1,560	1,460
Total revenues	<u>11,819</u>	<u>11,819</u>	<u>8,185</u>	<u>(3,634)</u>
EXPENDITURES				
Culture, recreation and education	190,931	190,931	172,170	18,761
Conservation and development	13,210	13,210	12,784	426
Total expenditures	<u>204,141</u>	<u>204,141</u>	<u>184,954</u>	<u>19,187</u>
Change in fund balance	<u>\$ (192,322)</u>	<u>\$ (192,322)</u>	<u>\$ (176,769)</u>	<u>\$ 15,553</u>
Emergency Management				
REVENUES				
Intergovernmental	\$ 71,735	\$ 138,534	\$ 137,854	\$ (680)
Charges for services	26,000	26,000	16,959	(9,041)
Miscellaneous	67,800	77,129	78,469	1,340
Total revenues	<u>165,535</u>	<u>241,663</u>	<u>233,282</u>	<u>(8,381)</u>
EXPENDITURES				
Public safety	411,633	487,761	467,034	20,727
Public works	72,807	72,807	70,940	1,867
Capital outlay	20,000	50,000	45,445	4,555
Total expenditures	<u>504,440</u>	<u>610,568</u>	<u>583,419</u>	<u>27,149</u>
Change in fund balance	<u>\$ (338,905)</u>	<u>\$ (368,905)</u>	<u>\$ (350,137)</u>	<u>\$ 18,768</u>
Communications Center				
REVENUES				
Miscellaneous	\$ 10,000	\$ 17,998	\$ 18,118	\$ 120
Total revenues	<u>10,000</u>	<u>17,998</u>	<u>18,118</u>	<u>120</u>
EXPENDITURES				
Public safety	1,038,923	1,046,921	991,353	55,568
Capital outlay	-	4,438	4,438	-
Total expenditures	<u>1,038,923</u>	<u>1,051,359</u>	<u>995,791</u>	<u>55,568</u>
Change in fund balance	<u>\$ (1,028,923)</u>	<u>\$ (1,033,361)</u>	<u>\$ (977,673)</u>	<u>\$ 55,688</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, 2014
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
Medical Examiner				
REVENUES				
Charges for services	\$ 27,050	\$ 27,050	\$ 29,315	\$ 2,265
Miscellaneous	<u> -</u>	<u> -</u>	<u> 40</u>	<u> 40</u>
Total revenues	<u>27,050</u>	<u>27,050</u>	<u>29,355</u>	<u>2,305</u>
EXPENDITURES				
General government	129,750	130,290	124,368	5,922
Capital outlay	<u> 4,500</u>	<u> 4,500</u>	<u> -</u>	<u> 4,500</u>
Total expenditures	<u>134,250</u>	<u>134,790</u>	<u>124,368</u>	<u>10,422</u>
Change in fund balance	<u>\$ (107,200)</u>	<u>\$ (107,740)</u>	<u>\$ (95,013)</u>	<u>\$ 12,727</u>
 Buildings and Grounds				
REVENUES				
Charges for services	\$ -	\$ -	\$ 7,502	\$ 7,502
Miscellaneous	<u> 305,400</u>	<u> 305,400</u>	<u> 320,496</u>	<u> 15,096</u>
Total revenues	<u> 305,400</u>	<u> 305,400</u>	<u> 327,998</u>	<u> 22,598</u>
EXPENDITURES				
General government	<u> 582,668</u>	<u> 582,668</u>	<u> 581,487</u>	<u> 1,181</u>
Change in fund balance	<u>\$ (277,268)</u>	<u>\$ (277,268)</u>	<u>\$ (253,489)</u>	<u>\$ 23,779</u>
 Probate				
REVENUES				
Intergovernmental	\$ 26,400	\$ 26,400	\$ 34,581	\$ 8,181
Charges for services	<u> 20,000</u>	<u> 20,000</u>	<u> 25,737</u>	<u> 5,737</u>
Total revenues	<u> 46,400</u>	<u> 46,400</u>	<u> 60,318</u>	<u> 13,918</u>
EXPENDITURES				
General government	<u> 149,463</u>	<u> 149,463</u>	<u> 156,108</u>	<u> (6,645)</u>
Change in fund balance	<u>\$ (103,063)</u>	<u>\$ (103,063)</u>	<u>\$ (95,790)</u>	<u>\$ 7,273</u>
 Surveyor				
REVENUES				
Licenses and permits	\$ 1,125	\$ 1,125	\$ 1,400	\$ 275
Charges for services	<u> 31,126</u>	<u> 31,126</u>	<u> 31,525</u>	<u> 399</u>
Total revenues	<u> 32,251</u>	<u> 32,251</u>	<u> 32,925</u>	<u> 674</u>
EXPENDITURES				
General government	120,033	120,033	149,061	(29,028)
Capital outlay	<u> 36,000</u>	<u> 36,000</u>	<u> 28,201</u>	<u> 7,799</u>
Total expenditures	<u>156,033</u>	<u>156,033</u>	<u>177,262</u>	<u> (21,229)</u>
Revenues under expenditures	(123,782)	(123,782)	(144,337)	(20,555)
OTHER FINANCING SOURCES				
Transfers in	<u> 47,998</u>	<u> 47,998</u>	<u> 48,219</u>	<u> 221</u>
Change in fund balance	<u>\$ (75,784)</u>	<u>\$ (75,784)</u>	<u>\$ (96,118)</u>	<u>\$ (20,334)</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, 2014
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Land Committee/Developmental				
REVENUES				
Charges for services	\$ 4,500	\$ 4,500	\$ 16,550	\$ 12,050
Investment earnings	-	-	1,089	1,089
Miscellaneous	<u>194,097</u>	<u>194,097</u>	<u>566,342</u>	<u>372,245</u>
Total revenues	<u>198,597</u>	<u>198,597</u>	<u>583,981</u>	<u>385,384</u>
EXPENDITURES				
General government	123,180	123,180	204,485	(81,305)
Health and human services	55,200	55,200	5,200	50,000
Culture, recreation and education	63,000	95,417	90,759	4,658
Conservation and development	<u>53,000</u>	<u>85,615</u>	<u>95,675</u>	<u>(10,060)</u>
Total expenditures	<u>294,380</u>	<u>359,411</u>	<u>396,119</u>	<u>(36,708)</u>
Revenues over (under) expenditures	(95,783)	(160,814)	187,862	348,676
OTHER FINANCING USES				
Transfers out	<u>(17,500)</u>	<u>(17,500)</u>	<u>(17,500)</u>	<u>-</u>
Change in fund balance	<u>\$ (113,283)</u>	<u>\$ (178,314)</u>	<u>\$ 170,362</u>	<u>\$ 348,676</u>
Non-Departmental				
REVENUES				
Taxes:				
Property	\$ 4,922,220	\$ 4,922,220	\$ 4,752,820	\$ (169,400)
Forest crop	100,000	100,000	122,416	22,416
Intergovernmental	-	-	859,335	859,335
Investment earnings	-	-	9	9
Miscellaneous	<u>-</u>	<u>-</u>	<u>133,700</u>	<u>133,700</u>
Total revenues	<u>5,022,220</u>	<u>5,022,220</u>	<u>5,868,280</u>	<u>846,060</u>
EXPENDITURES				
General government	(406,915)	(424,915)	(276,783)	(148,132)
Culture, recreation and education	381,269	381,269	376,068	5,201
Conservation and development	<u>35,379</u>	<u>35,379</u>	<u>866,520</u>	<u>(831,141)</u>
Total expenditures	<u>9,733</u>	<u>(8,267)</u>	<u>965,805</u>	<u>(974,072)</u>
Revenues over expenditures	5,012,487	5,030,487	4,902,475	(128,012)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	43,801	1,626,413	1,582,612
Transfers out	<u>(180,000)</u>	<u>(1,466,523)</u>	<u>(1,187,643)</u>	<u>278,881</u>
Change in fund balance	<u>\$ 4,832,487</u>	<u>\$ 3,607,765</u>	<u>\$ 5,341,245</u>	<u>\$ 1,733,481</u>
Direct Tax Relief				
REVENUES				
Taxes:				
Occupational	\$ 130,000	\$ 130,000	\$ 138,763	\$ 8,763
Sales	3,459,000	3,459,000	4,286,451	827,451
Miscellaneous	635,125	635,125	723,329	88,204
Intergovernmental	2,216,181	2,216,181	2,227,273	11,092
Investment earnings	<u>100,000</u>	<u>100,000</u>	<u>111,680</u>	<u>11,680</u>
Total revenues	<u>6,540,306</u>	<u>6,540,306</u>	<u>7,487,496</u>	<u>947,190</u>
OTHER FINANCING SOURCES				
Transfers in	<u>758,000</u>	<u>758,000</u>	<u>758,000</u>	<u>-</u>
Change in fund balance	<u>\$ 7,298,306</u>	<u>\$ 7,298,306</u>	<u>\$ 8,245,496</u>	<u>\$ 947,190</u>
General Fund total change in fund balance	<u>\$ (282,042)</u>	<u>\$ (1,697,495)</u>	<u>\$ 1,158,354</u>	<u>\$ 2,855,848</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, 2014

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 3,621,349	\$ 3,621,349	\$ 3,621,349	\$ -
Intergovernmental charges for services	<u>243,114</u>	<u>243,114</u>	<u>243,115</u>	<u>1</u>
Total revenues	<u>3,864,463</u>	<u>3,864,463</u>	<u>3,864,464</u>	<u>1</u>
EXPENDITURES				
Debt service:				
Principal	2,792,906	2,792,906	2,792,906	-
Interest	<u>1,196,557</u>	<u>1,196,557</u>	<u>1,196,557</u>	<u>-</u>
Total expenditures	<u>3,989,463</u>	<u>3,989,463</u>	<u>3,989,463</u>	<u>-</u>
Net change in fund balance	(125,000)	(125,000)	(124,999)	1
FUND BALANCE, BEGINNING	<u>127,114</u>	<u>127,114</u>	<u>127,114</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,114</u>	<u>\$ 2,114</u>	<u>\$ 2,115</u>	<u>\$ 1</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 - 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.

**DOUGLAS COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2014**

	Special Revenue Funds		
	Child Support	Aging Resources	Health
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 150
Receivables-net:			
Property taxes	228,100	203,558	707,017
Accounts	-	53,175	-
Due from other governments	193,302	-	29,494
Due from other funds	54,081	-	288,032
Total assets	<u>\$ 475,483</u>	<u>\$ 256,733</u>	<u>\$ 1,024,693</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable and other current liabilities	32,369	231	34,246
Special deposits	-	-	5,638
Due to other governments	-	-	11,505
Due to other funds	-	52,944	-
Total liabilities	<u>32,369</u>	<u>53,175</u>	<u>51,389</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>215,014</u>	<u>-</u>	<u>266,287</u>
Total fund balances	<u>215,014</u>	<u>-</u>	<u>266,287</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 475,483</u>	<u>\$ 256,733</u>	<u>\$ 1,024,693</u>

<u>Total</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ 150	\$ -	\$ 150
1,138,675	-	1,138,675
53,175	-	53,175
222,796	-	222,796
<u>342,113</u>	<u>84,055</u>	<u>426,168</u>
<u>\$ 1,756,909</u>	<u>\$ 84,055</u>	<u>\$ 1,840,964</u>
66,846	-	66,846
5,638	-	5,638
11,505	-	11,505
<u>52,944</u>	<u>-</u>	<u>52,944</u>
<u>136,933</u>	<u>-</u>	<u>136,933</u>
<u>1,138,675</u>	<u>-</u>	<u>1,138,675</u>
-	84,055	84,055
<u>481,301</u>	<u>-</u>	<u>481,301</u>
<u>481,301</u>	<u>84,055</u>	<u>565,356</u>
<u>\$ 1,756,909</u>	<u>\$ 84,055</u>	<u>\$ 1,840,964</u>

DOUGLAS COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2014

	Special Revenue Funds		
	Child Support	Aging Resources	Health
REVENUES			
Taxes:			
Property	\$ 228,100	\$ 203,558	\$ 707,017
Intergovernmental	889,611	397,525	133,933
Licenses and permits	-	-	143,400
Charges for services	13,118	-	61,538
Other	-	-	-
Total revenues	<u>1,130,829</u>	<u>601,083</u>	<u>1,045,888</u>
EXPENDITURES			
Current:			
General government	-	-	-
Health and human services	1,106,106	601,083	958,201
Capital outlay	-	-	5,075
Total expenditures	<u>1,106,106</u>	<u>601,083</u>	<u>963,276</u>
Net change in fund balances before transfers	<u>24,723</u>	<u>-</u>	<u>82,612</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	(82,612)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(82,612)</u>
Net change in fund balances	24,723	-	-
FUND BALANCES, BEGINNING	<u>190,291</u>	<u>-</u>	<u>266,287</u>
FUND BALANCES, ENDING	<u>\$ 215,014</u>	<u>\$ -</u>	<u>\$ 266,287</u>

<u>Total</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ 1,138,675	\$ -	\$ 1,138,675
1,421,069	-	1,421,069
143,400	-	143,400
74,656	-	74,656
-	16,315	16,315
<u>2,777,800</u>	<u>16,315</u>	<u>2,794,115</u>
-	6,150	6,150
2,665,390	-	2,665,390
5,075	475,676	480,751
<u>2,670,465</u>	<u>481,826</u>	<u>3,152,291</u>
<u>107,335</u>	<u>(465,511)</u>	<u>(358,176)</u>
-	481,826	481,826
(82,612)	-	(82,612)
<u>(82,612)</u>	<u>481,826</u>	<u>399,214</u>
24,723	16,315	41,038
456,578	67,740	524,318
<u>\$ 481,301</u>	<u>\$ 84,055</u>	<u>\$ 565,356</u>

**DOUGLAS COUNTY, WISCONSIN
CHILD SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2014**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 228,100	\$ 228,100	\$ 228,100	\$ -
Intergovernmental	819,800	819,800	889,611	69,811
Charges for services:				
Public	11,500	11,500	11,755	255
Intergovernmental	<u>-</u>	<u>-</u>	<u>1,363</u>	<u>1,363</u>
Total revenues	<u>1,059,400</u>	<u>1,059,400</u>	<u>1,130,829</u>	<u>71,429</u>
EXPENDITURES				
Health and human services:				
Social services:				
Administration	<u>1,062,279</u>	<u>1,062,279</u>	<u>1,106,106</u>	<u>(43,827)</u>
Net change in fund balance	(2,879)	(2,879)	24,723	27,602
FUND BALANCE, BEGINNING	<u>190,291</u>	<u>190,291</u>	<u>190,291</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 187,412</u>	<u>\$ 187,412</u>	<u>\$ 215,014</u>	<u>\$ 27,602</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, 2014

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
REVENUES				
Taxes	\$ 203,558	\$ 203,558	\$ 203,558	\$ -
Intergovernmental	<u>407,796</u>	<u>407,796</u>	<u>397,525</u>	<u>(10,271)</u>
Total revenues	<u>611,354</u>	<u>611,354</u>	<u>601,083</u>	<u>(10,271)</u>
EXPENDITURES				
Health and human services:				
Aging:				
Title IIIB-Supportive Service	86,172	86,172	84,497	1,675
C-1 Congregate Nutrition	183,093	183,093	183,086	7
C-II Home Delivered Meals	80,511	80,511	82,259	(1,748)
Family caregiver support	28,425	28,425	25,674	2,751
Prevention	3,532	3,532	3,529	3
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	36,628	6,857
State transportation grant	138,907	138,907	138,578	329
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>601,083</u>	<u>10,271</u>
Net change in fund balance	-	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<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, 2014

	Original	Final		Variance with
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 707,017	\$ 707,017	\$ 707,017	\$ -
Intergovernmental	118,980	118,980	133,933	14,953
Licenses and permits	130,000	130,000	143,400	13,400
Charges for services:				
Public	-	-	9,594	9,594
Intergovernmental	5,000	5,000	51,944	46,944
Total revenues	<u>960,997</u>	<u>960,997</u>	<u>1,045,888</u>	<u>84,891</u>
EXPENDITURES				
Health and human services:				
Public health services:				
Administration	613	613	14,518	(13,905)
Public nursing programs:				
Health promotion	256,610	256,610	249,090	7,520
Lead poisoning prevention grant	16,735	16,735	12,878	3,857
Women's wellness grants	40,095	40,095	25,618	14,477
Family planning grant	817	817	326	491
HIV counseling and training grants	156,458	156,458	174,417	(17,959)
Immunization grants	69,960	69,960	58,746	11,214
MCH grant	86,508	86,508	95,941	(9,433)
Prevention grant	10,950	10,950	9,113	1,837
Adult screening clinic	616	616	28	588
Bioterrorism	44,655	44,655	62,642	(17,987)
Alzheimer's family grant	10,331	10,331	31,063	(20,732)
Environmental health and inspection	241,649	241,649	196,775	44,874
Radon Outreach	-	-	2,046	(2,046)
Health care clinic	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>5,075</u>	<u>(5,075)</u>
Total expenditures	<u>960,997</u>	<u>960,997</u>	<u>963,276</u>	<u>(2,279)</u>
Net change in fund balance before transfers	-	-	82,612	82,612
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>(82,612)</u>	<u>(82,612)</u>
Net change in fund balance	-	-	-	-
FUND BALANCE, BEGINNING	<u>266,287</u>	<u>266,287</u>	<u>266,287</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 266,287</u>	<u>\$ 266,287</u>	<u>\$ 266,287</u>	<u>\$ -</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Other	\$ -	\$ -	\$ 16,315	\$ 16,315
Total revenues	<u>-</u>	<u>-</u>	<u>16,315</u>	<u>16,315</u>
EXPENDITURES				
General government				
Other	-	6,150	6,150	-
Capital outlay:				
Buildings and improvements	-	715,023	475,676	239,347
Total expenditures	<u>-</u>	<u>721,173</u>	<u>481,826</u>	<u>239,347</u>
Net change in fund balances before transfers	-	(721,173)	(465,511)	255,662
OTHER FINANCING SOURCES				
Transfers in	-	715,023	481,826	(233,197)
Net change in fund balance	-	(6,150)	16,315	22,465
FUND BALANCE, BEGINNING	<u>67,740</u>	<u>67,740</u>	<u>67,740</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 67,740</u>	<u>\$ 61,590</u>	<u>\$ 84,055</u>	<u>\$ 22,465</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services:				
Public	\$ 2,316,419	\$ 2,316,419	\$ 3,486,325	\$ 1,169,906
Intragovernmental	1,320	1,320	1,507	187
Total revenues	<u>2,317,739</u>	<u>2,317,739</u>	<u>3,487,832</u>	<u>1,170,093</u>
EXPENDITURES				
Administration	830,796	836,796	836,412	384
Public relations	-	-	1,408	(1,408)
County parks and boat landings	233,050	233,050	220,266	12,784
Recreational trails	166,175	166,175	161,301	4,874
Forest roads	73,300	73,300	115,261	(41,961)
Timber management and sales	634,210	771,984	590,298	181,686
Conservation and wildlife management	58,775	58,775	40,544	18,231
Total operating expenses	<u>1,996,306</u>	<u>2,140,080</u>	<u>1,965,490</u>	<u>174,590</u>
Operating income	<u>321,433</u>	<u>177,659</u>	<u>1,522,342</u>	<u>1,344,683</u>
NONOPERATING REVENUES				
Grants	254,175	254,175	336,389	82,214
Regulation and compliance	2,000	2,000	2,455	455
Rental income	27,702	27,702	26,627	(1,075)
Interest income	90	90	99	9
Miscellaneous	76,600	76,600	52,858	(23,742)
Gain on disposal of equipment	-	-	8,520	8,520
Total nonoperating revenues	<u>360,567</u>	<u>360,567</u>	<u>426,948</u>	<u>66,381</u>
Income before transfers	<u>682,000</u>	<u>538,226</u>	<u>1,949,290</u>	<u>1,411,064</u>
TRANSFERS AND CAPITAL CONTRIBUTIONS				
Capital Grant Contributions	76,000	76,000	-	(76,000)
Transfers in	-	160,000	144,950	(15,050)
Transfers out	(758,000)	(758,000)	(1,758,000)	(1,000,000)
Total transfers	<u>(682,000)</u>	<u>(522,000)</u>	<u>(1,613,050)</u>	<u>(1,091,050)</u>
Change in net position	-	16,226	336,240	320,014
NET POSITION, BEGINNING	<u>10,244,015</u>	<u>10,244,015</u>	<u>10,244,015</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 10,244,015</u>	<u>\$ 10,260,241</u>	<u>\$ 10,580,255</u>	<u>\$ 320,014</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, 2014

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
ASSETS			
Current assets:			
Cash and cash investments:			
Unrestricted	\$ 200	\$ -	\$ -
Restricted	-	-	897,325
Total cash and cash investments	200	-	897,325
Receivables (net of allowances):			
Property taxes	3,537,971	-	-
Accounts	68,104	791	-
Due from other governments	618,636	-	-
Due from other funds	3,346,398	29,546	557,784
Inventories, at cost	711,907	1,118	-
Prepaid items	-	-	4,461
Total current assets	<u>8,283,216</u>	<u>31,455</u>	<u>1,459,570</u>
Noncurrent assets:			
Capital assets:			
Land	895,261	-	-
Land improvements	776,891	-	-
Buildings	6,513,004	-	-
Improvements other than buildings	30,802	-	-
Machinery and equipment	10,680,910	-	-
Infrastructure	84,636,726	-	-
Construction in progress	208,687	-	-
Less accumulated depreciation	(39,428,453)	-	-
Total capital assets (net of accumulated depreciation)	<u>64,313,828</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>64,313,828</u>	<u>-</u>	<u>-</u>
Total assets	<u>72,597,044</u>	<u>31,455</u>	<u>1,459,570</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	700,758	591	175,669
Due to other funds	-	-	-
Liabilities payable from restricted assets:			
Special deposits and advances	11,450	-	-
Unearned revenues	1,223	-	-
Total liabilities	<u>713,431</u>	<u>591</u>	<u>175,669</u>
DEFERRED INFLOWS			
Succeeding year's property taxes	3,537,971	-	-
Total deferred inflows	<u>3,537,971</u>	<u>-</u>	<u>-</u>
NET POSITION			
Investment in capital assets	64,313,828	-	-
Restricted for highways and bridges	609,022	-	-
Restricted for land information purposes	-	-	-
Unrestricted	3,422,792	30,864	1,283,901
Total net position	<u>\$ 68,345,642</u>	<u>\$ 30,864</u>	<u>\$ 1,283,901</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ -	\$ 50	\$ -	\$ 250
1,214,316	-	-	2,111,641
<u>1,214,316</u>	<u>50</u>	<u>-</u>	<u>2,111,891</u>
-	113,706	-	3,651,677
1,633	-	20,270	90,798
-	-	17,361	635,997
3,330,593	106,134	-	7,370,455
-	-	-	713,025
13,649	-	26,240	44,350
<u>4,560,191</u>	<u>219,890</u>	<u>63,871</u>	<u>14,618,193</u>
-	-	-	895,261
-	-	-	776,891
-	-	-	6,513,004
-	-	-	30,802
-	229,335	2,233,754	13,143,999
-	-	-	84,636,726
-	-	-	208,687
-	(85,103)	(1,650,215)	(41,163,771)
-	<u>144,232</u>	<u>583,539</u>	<u>65,041,599</u>
-	<u>144,232</u>	<u>583,539</u>	<u>65,041,599</u>
<u>4,560,191</u>	<u>364,122</u>	<u>647,410</u>	<u>79,659,792</u>
411,508	49,754	74,251	1,412,531
-	-	40,485	40,485
347,493	-	-	358,943
-	-	-	1,223
<u>759,001</u>	<u>49,754</u>	<u>114,736</u>	<u>1,813,182</u>
-	<u>113,706</u>	-	<u>3,651,677</u>
-	<u>113,706</u>	-	<u>3,651,677</u>
-	144,232	583,539	65,041,599
-	-	-	609,022
-	108,488	-	108,488
3,801,190	(52,058)	(50,865)	8,435,824
<u>\$ 3,801,190</u>	<u>\$ 200,662</u>	<u>\$ 532,674</u>	<u>\$ 74,194,933</u>

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
For the Year Ended December 31, 2014

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
OPERATING REVENUES			
Charges for services:			
Public	\$ 4,950	\$ 1,331	\$ -
Intragovernmental	3,322	93,074	465,659
Intergovernmental	<u>1,929,304</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>1,937,576</u>	<u>94,405</u>	<u>465,659</u>
OPERATING EXPENSES			
Personnel services	2,908,170	11,124	-
Contractual services	1,781,943	19,896	213,074
Supplies	1,338,118	58,000	-
Fixed charges:			
Insurance and rental	171,971	4,347	36,468
Depreciation	2,819,632	-	-
Other	<u>(1,679,188)</u>	<u>1,108</u>	<u>131,289</u>
Total operating expenses	<u>7,340,646</u>	<u>94,475</u>	<u>380,831</u>
Operating income (loss)	<u>(5,403,070)</u>	<u>(70)</u>	<u>84,828</u>
NONOPERATING REVENUES			
Taxes	3,449,794	-	-
Grants	4,299,778	-	-
Rental and other income	15,073	-	-
Interest income	-	-	1,948
Miscellaneous	24,243	127	215,488
Gain on disposal of equipment	<u>10,371</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>7,799,259</u>	<u>127</u>	<u>217,436</u>
Income (loss) before transfers	2,396,189	57	302,264
TRANSFERS			
Transfers in	560,867	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	<u>560,867</u>	<u>-</u>	<u>-</u>
Change in net position	2,957,056	57	302,264
NET POSITION, BEGINNING	<u>65,388,586</u>	<u>30,807</u>	<u>981,637</u>
NET POSITION, ENDING	<u>\$ 68,345,642</u>	<u>\$ 30,864</u>	<u>\$ 1,283,901</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 733,690	\$ 51,552	\$ 62	\$ 791,585
3,932,306	854	756,688	5,251,903
-	-	41	1,929,345
<u>4,665,996</u>	<u>52,406</u>	<u>756,791</u>	<u>7,972,833</u>
-	142,814	194,400	3,256,508
3,957,864	14,697	531,939	6,519,413
-	10,317	127,704	1,534,139
18,972	5,242	43,065	280,065
-	24,684	30,781	2,875,097
<u>73,142</u>	<u>7,815</u>	<u>(61,628)</u>	<u>(1,527,462)</u>
<u>4,049,978</u>	<u>205,569</u>	<u>866,261</u>	<u>12,937,760</u>
<u>616,018</u>	<u>(153,163)</u>	<u>(109,470)</u>	<u>(4,964,927)</u>
-	113,706	-	3,563,500
-	18,385	-	4,318,163
-	-	-	15,073
2,321	-	-	4,269
1,092	-	20,997	261,947
-	-	-	10,371
<u>3,413</u>	<u>132,091</u>	<u>20,997</u>	<u>8,173,323</u>
619,431	(21,072)	(88,473)	3,208,396
-	17,500	-	578,367
<u>(43,801)</u>	<u>(48,219)</u>	<u>-</u>	<u>(92,020)</u>
<u>(43,801)</u>	<u>(30,719)</u>	<u>-</u>	<u>486,347</u>
575,630	(51,791)	(88,473)	3,694,743
<u>3,225,560</u>	<u>252,453</u>	<u>621,147</u>	<u>70,500,190</u>
<u>\$ 3,801,190</u>	<u>\$ 200,662</u>	<u>\$ 532,674</u>	<u>\$ 74,194,933</u>

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2014

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 1,254,277	\$ 2,994	\$ -
Receipts from interfund services provided	25,830	89,700	357,233
Payments to suppliers	(1,302,335)	(80,654)	(566,590)
Payments to employees	(2,939,585)	(11,124)	-
Payments for interfund services used	(182,419)	(1,043)	(6,132)
Net cash provided by (used in) operating activities	<u>(3,144,232)</u>	<u>(127)</u>	<u>(215,489)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from other funds	560,867	-	-
Transfers to other funds	-	-	-
Taxes	3,449,794	-	-
Grants	4,299,778	-	-
Miscellaneous income and recoveries	24,243	127	215,488
Rental and other income	15,073	-	-
Net cash provided by noncapital and related financing activities	<u>8,349,755</u>	<u>127</u>	<u>215,488</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(5,215,894)	-	-
Proceeds from sale of capital assets	10,371	-	-
Net cash used in capital and related financing activities	<u>(5,205,523)</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	-	-	1,948
NET INCREASE IN CASH AND INVESTMENTS			
CASH AND INVESTMENTS, Beginning	200	-	895,378
CASH AND INVESTMENTS, Ending	<u>\$ 200</u>	<u>-</u>	<u>\$ 897,325</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 706,726	\$ 52,406	\$ 11,508	\$ 2,027,911
3,473,274	90,922	908,024	4,944,983
(4,122,902)	(15,005)	(671,170)	(6,758,656)
-	(139,168)	(194,734)	(3,284,611)
(12,389)	(7,196)	-	(209,179)
<u>44,709</u>	<u>(18,041)</u>	<u>53,628</u>	<u>(3,279,552)</u>
-	17,500	-	578,367
(43,801)	(48,219)	-	(92,020)
-	113,706	-	3,563,500
-	18,385	-	4,318,163
1,092	-	20,997	261,947
-	-	-	15,073
<u>(42,709)</u>	<u>101,372</u>	<u>20,997</u>	<u>8,645,030</u>
-	(83,331)	(74,625)	(5,373,850)
-	-	-	10,371
-	<u>(83,331)</u>	<u>(74,625)</u>	<u>(5,363,479)</u>
<u>2,321</u>	-	-	<u>4,269</u>
4,321	-	-	6,268
<u>1,209,995</u>	<u>50</u>	-	<u>2,105,623</u>
<u>\$ 1,214,316</u>	<u>\$ 50</u>	-	<u>\$ 2,111,891</u>

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2014
(Continued)

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (5,403,070)	\$ (70)	\$ 84,828
 Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	2,819,632	-	-
Effects of changes in assets and liabilities:			
Taxes receivable	(88,177)	-	-
Accounts receivable	(31,675)	(71)	-
Due from other governments	22,509	-	-
Due from other funds	(646,323)	(1,640)	(108,426)
Inventories	18,382	1,698	-
Prepaid items	-	-	23,598
Accounts payable	109,706	(44)	(215,491)
Accrued liabilities	(31,415)	-	-
Accrued claims	1,900	-	-
Due to other funds	-	-	2
Deferred inflows	84,299	-	-
 Total adjustments	<u>2,258,838</u>	<u>(57)</u>	<u>(300,317)</u>
 Net cash provided by (used in) operating activities	<u>\$ (3,144,232)</u>	<u>\$ (127)</u>	<u>\$ (215,489)</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 616,018	\$ (153,163)	\$ (109,470)	\$ (4,964,927)
-	24,684	30,781	2,875,097
-	-	-	(88,177)
(1,634)	-	(20,270)	(53,650)
-	-	28,492	51,001
(459,032)	90,922	114,036	(1,010,463)
-	-	-	20,080
-	-	(20,188)	3,410
-	15,870	(9,904)	(99,863)
(85,312)	3,646	(334)	(113,415)
(25,331)	-	-	(23,431)
-	-	40,485	40,487
-	-	-	84,299
<u>(571,309)</u>	<u>135,122</u>	<u>163,098</u>	<u>1,685,375</u>
<u>\$ 44,709</u>	<u>\$ (18,041)</u>	<u>\$ 53,628</u>	<u>\$ (3,279,552)</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
OPERATING REVENUES				
Public charges for services	\$ 10,944	\$ 10,944	\$ 4,950	\$ (5,994)
Intragovernmental charges for services	5,400	5,400	3,322	(2,078)
Intergovernmental charges for services	<u>1,739,750</u>	<u>1,739,750</u>	<u>1,929,304</u>	<u>189,554</u>
Total operating revenues	<u>1,756,094</u>	<u>1,756,094</u>	<u>1,937,576</u>	<u>181,482</u>
OPERATING EXPENSES				
Public works and highways:				
Administration	757,086	757,086	689,974	67,112
Special projects	166,588	166,588	122,187	44,401
Road supervision	145,000	145,000	131,605	13,395
Radio	14,200	14,200	11,196	3,004
General public liability	<u>23,200</u>	<u>23,200</u>	<u>27,379</u>	<u>(4,179)</u>
Total public works and highways	<u>1,106,074</u>	<u>1,106,074</u>	<u>982,341</u>	<u>123,733</u>
Road maintenance:				
County maintenance	4,547,429	4,629,929	4,577,941	51,988
State maintenance	1,527,800	1,527,800	1,709,488	(181,688)
Township maintenance	51,000	51,000	63,108	(12,108)
Departmental maintenance	1,400	1,400	768	632
Public maintenance	10,000	10,000	4,447	5,553
Special districts	<u>4,000</u>	<u>4,000</u>	<u>2,553</u>	<u>1,447</u>
Total road maintenance	<u>6,141,629</u>	<u>6,224,129</u>	<u>6,358,305</u>	<u>(134,176)</u>
Total operating expenses	<u>7,247,703</u>	<u>7,330,203</u>	<u>7,340,646</u>	<u>(10,443)</u>
Operating loss	<u>(5,491,609)</u>	<u>(5,574,109)</u>	<u>(5,403,070)</u>	<u>171,039</u>
NONOPERATING REVENUES				
Taxes	3,449,794	3,449,794	3,449,794	-
Grants	1,089,000	1,089,000	4,299,778	3,210,778
Rental and other income	10,765	10,765	15,073	4,308
Miscellaneous	-	-	24,243	24,243
Gain on disposal of equipment	<u>50</u>	<u>50</u>	<u>10,371</u>	<u>10,321</u>
Total nonoperating revenues	<u>4,549,609</u>	<u>4,549,609</u>	<u>7,799,259</u>	<u>3,249,650</u>
Change in net position before transfers	(942,000)	(1,024,500)	2,396,189	3,420,689
TRANSFERS				
Transfers in	<u>180,000</u>	<u>591,500</u>	<u>560,867</u>	<u>(30,633)</u>
Change in net position	(762,000)	(433,000)	2,957,056	3,390,056
NET POSITION, BEGINNING	<u>65,388,586</u>	<u>65,388,586</u>	<u>65,388,586</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 64,626,586</u>	<u>\$ 64,955,586</u>	<u>\$ 68,345,642</u>	<u>\$ 3,390,056</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 1,000	\$ 1,000	\$ 1,331	\$ 331
Intragovernmental	90,040	90,040	93,074	3,034
Total operating revenues	<u>91,040</u>	<u>91,040</u>	<u>94,405</u>	<u>3,365</u>
OPERATING EXPENSES				
General government:				
Duplication and printing	13,200	13,200	9,378	3,822
Supplies	6,140	6,140	6,391	(251)
Postage and mailing	71,700	71,700	78,706	(7,006)
Total operating expenses	<u>91,040</u>	<u>91,040</u>	<u>94,475</u>	<u>(3,435)</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>(70)</u>	<u>(70)</u>
NONOPERATING REVENUES				
Miscellaneous income	<u>-</u>	<u>-</u>	<u>127</u>	<u>127</u>
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>127</u>	<u>127</u>
Change in net position	-	-	57	57
NET POSITION, BEGINNING	<u>30,807</u>	<u>30,807</u>	<u>30,807</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 30,807</u>	<u>\$ 30,807</u>	<u>\$ 30,864</u>	<u>\$ 57</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services, intragovernmental	\$ 450,000	\$ 450,000	\$ 465,659	\$ 15,659
OPERATING EXPENSES				
General government:				
Administration	222,500	222,500	178,189	44,311
Direct claims	212,000	212,000	201,144	10,856
Other contracted services	<u>18,000</u>	<u>18,000</u>	<u>1,498</u>	<u>16,502</u>
Total operating expenses	<u>452,500</u>	<u>452,500</u>	<u>380,831</u>	<u>71,669</u>
Operating income (loss)	<u>(2,500)</u>	<u>(2,500)</u>	<u>84,828</u>	<u>87,328</u>
NONOPERATING REVENUES				
Interest income	2,500	2,500	1,948	(552)
Miscellaneous	<u>-</u>	<u>-</u>	<u>215,488</u>	<u>215,488</u>
Total nonoperating revenues	<u>2,500</u>	<u>2,500</u>	<u>217,436</u>	<u>214,936</u>
Change in net position	-	-	302,264	302,264
NET POSITION, BEGINNING	<u>981,637</u>	<u>981,637</u>	<u>981,637</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 981,637</u>	<u>\$ 981,637</u>	<u>\$ 1,283,901</u>	<u>\$ 302,264</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, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 809,690	\$ 809,690	\$ 733,690	\$ (76,000)
Intragovernmental	4,162,160	4,162,160	3,932,306	(229,854)
Total operating revenue	<u>4,971,850</u>	<u>4,971,850</u>	<u>4,665,996</u>	<u>(305,854)</u>
OPERATING EXPENSES				
General government:				
Administration	10,350	10,350	92,114	(81,764)
Claims	<u>5,075,500</u>	<u>5,075,500</u>	<u>3,957,864</u>	<u>1,117,636</u>
Total operating expenses	<u>5,085,850</u>	<u>5,085,850</u>	<u>4,049,978</u>	<u>1,035,872</u>
Operating income (loss)	<u>(114,000)</u>	<u>(114,000)</u>	<u>616,018</u>	<u>730,018</u>
NONOPERATING REVENUES				
Interest income	-	-	2,321	2,321
Miscellaneous	<u>114,000</u>	<u>114,000</u>	<u>1,092</u>	<u>(112,908)</u>
Total nonoperating revenues	<u>114,000</u>	<u>114,000</u>	<u>3,413</u>	<u>(110,587)</u>
Change in net position before transfers	-	-	619,431	619,431
TRANSFERS				
Transfers out	-	(43,801)	(43,801)	-
Change in net position	-	(43,801)	575,630	619,431
NET POSITION, BEGINNING	<u>3,225,560</u>	<u>3,225,560</u>	<u>3,225,560</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 3,225,560</u>	<u>\$ 3,181,759</u>	<u>\$ 3,801,190</u>	<u>\$ 619,431</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 72,312	\$ 72,312	\$ 51,552	\$ (20,760)
Intragovernmental	1,150	1,150	854	(296)
Total operating revenues	<u>73,462</u>	<u>73,462</u>	<u>52,406</u>	<u>(21,056)</u>
OPERATING EXPENSES				
General government, operations	<u>212,079</u>	<u>212,079</u>	<u>205,569</u>	<u>6,510</u>
Operating loss	<u>(138,617)</u>	<u>(138,617)</u>	<u>(153,163)</u>	<u>(14,546)</u>
NONOPERATING REVENUES				
Taxes	113,706	113,706	113,706	-
Grants	5,036	5,036	18,385	13,349
Total nonoperating revenues	<u>118,742</u>	<u>118,742</u>	<u>132,091</u>	<u>13,349</u>
Change in net position before transfers	<u>(19,875)</u>	<u>(19,875)</u>	<u>(21,072)</u>	<u>(1,197)</u>
TRANSFERS				
Transfers in	17,500	17,500	17,500	-
Transfers out	<u>-</u>	<u>-</u>	<u>(48,219)</u>	<u>(48,219)</u>
Total transfers	<u>17,500</u>	<u>17,500</u>	<u>(30,719)</u>	<u>(48,219)</u>
Change in net position	<u>(2,375)</u>	<u>(2,375)</u>	<u>(51,791)</u>	<u>(49,416)</u>
NET POSITION, BEGINNING	<u>252,453</u>	<u>252,453</u>	<u>252,453</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 250,078</u>	<u>\$ 250,078</u>	<u>\$ 200,662</u>	<u>\$ (49,416)</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, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 250	\$ 250	\$ 62	\$ (188)
Intragovernmental	787,085	787,085	756,688	(30,397)
Intergovernmental	100	100	41	(59)
Total operating revenues	<u>787,435</u>	<u>787,435</u>	<u>756,791</u>	<u>(30,644)</u>
OPERATING EXPENSES				
General government:				
Administration	484,815	484,815	439,030	45,785
Telephone/communications	67,800	67,800	54,857	12,943
Operation, hardware	<u>257,320</u>	<u>417,320</u>	<u>372,374</u>	<u>44,946</u>
Total operating expenses	<u>809,935</u>	<u>969,935</u>	<u>866,261</u>	<u>103,674</u>
Operating income (loss)	<u>(22,500)</u>	<u>(182,500)</u>	<u>(109,470)</u>	<u>73,030</u>
NONOPERATING REVENUES				
Miscellaneous	<u>22,500</u>	<u>22,500</u>	<u>20,997</u>	<u>(1,503)</u>
Change in net position	-	(160,000)	(88,473)	71,527
NET POSITION, BEGINNING	621,147	621,147	621,147	-
NET POSITION, ENDING	<u>\$ 621,147</u>	<u>\$ 461,147</u>	<u>\$ 532,674</u>	<u>\$ 71,527</u>



FIDUCIARY FUNDS

DOUGLAS COUNTY, WISCONSIN
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended December 31, 2014

	Balance January 1, <u>2014</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2014</u>
Clerk of Courts Fund				
ASSETS				
Accounts receivable	\$ 5,695,124	\$ 414,769	\$ 176,748	\$ 5,933,145
Restricted cash and investments	<u>392,454</u>	<u>8,317,647</u>	<u>8,207,734</u>	<u>502,367</u>
Total assets	<u>\$ 6,087,578</u>	<u>\$ 8,732,416</u>	<u>\$ 8,384,483</u>	<u>\$ 6,435,512</u>
LIABILITIES				
Accounts payable	\$ 119,619	\$ 7,567,951	\$ 7,547,278	\$ 140,293
Due to other governments	5,707,212	708,542	466,762	5,948,992
Special deposits	<u>260,747</u>	<u>455,923</u>	<u>370,443</u>	<u>346,227</u>
Total liabilities	<u>\$ 6,087,578</u>	<u>\$ 8,732,416</u>	<u>\$ 8,384,483</u>	<u>\$ 6,435,512</u>
Property Tax Fund				
ASSETS				
Tax certificates and deeds	\$ 4,609	\$ 82,966	\$ 43,658	\$ 43,917
Assessments	<u>821,663</u>	<u>390,496</u>	<u>450,454</u>	<u>761,705</u>
Total assets	<u>\$ 826,272</u>	<u>\$ 473,461</u>	<u>\$ 494,111</u>	<u>\$ 805,622</u>
LIABILITIES				
Accounts payable	\$ -	\$ 4,856	-	\$ 4,856
Due to other governments	<u>826,272</u>	<u>468,605</u>	<u>494,111</u>	<u>800,766</u>
Total liabilities	<u>\$ 826,272</u>	<u>\$ 473,461</u>	<u>\$ 494,111</u>	<u>\$ 805,622</u>

DOUGLAS COUNTY, WISCONSIN
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended December 31, 2014
(Continued)

	Balance			Balance
	January 1,			December 31,
	<u>2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>2014</u>
Total All Agency Funds				
ASSETS				
Tax certificates and deeds receivable	\$ 4,609	\$ 82,966	\$ 43,658	\$ 43,917
Assessments	821,663	390,496	450,454	761,705
Accounts receivable	5,695,124	414,769	176,748	5,933,145
Restricted cash and investments	<u>392,454</u>	<u>8,317,647</u>	<u>8,207,734</u>	<u>502,367</u>
TOTAL ASSETS	<u>\$ 6,913,850</u>	<u>\$ 9,205,878</u>	<u>\$ 8,878,594</u>	<u>\$ 7,241,134</u>
LIABILITIES				
Accounts payable	\$ 119,619	\$ 7,572,807	\$ 7,547,278	\$ 145,149
Due to other governments	6,533,484	1,177,147	960,873	6,749,758
Special deposits	<u>260,747</u>	<u>455,923</u>	<u>370,443</u>	<u>346,227</u>
TOTAL LIABILITIES	<u>\$ 6,913,850</u>	<u>\$ 9,205,877</u>	<u>\$ 8,878,594</u>	<u>\$ 7,241,134</u>



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, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Governmental funds capital assets:		
Land	\$ 2,898,168	\$ 2,898,168
Land improvements	2,938,038	2,938,038
Buildings	53,185,682	52,683,774
Improvements other than buildings	1,892,014	1,872,131
Machinery and equipment	<u>8,771,233</u>	<u>8,727,476</u>
Total governmental funds capital assets	<u><u>\$ 69,685,135</u></u>	<u><u>\$ 69,119,587</u></u>
Investments in governmental funds by source:		
General fund	\$ 7,540,554	\$ 7,456,552
Special revenue funds	72,159	72,159
Capital projects fund	58,555,520	58,085,445
Donations	<u>3,516,902</u>	<u>3,505,431</u>
Total investments in governmental funds by source	<u><u>\$ 69,685,135</u></u>	<u><u>\$ 69,119,587</u></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, 2014

<u>Function and Activity</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>
General government:			
Clerk of Courts	\$ -	\$ -	\$ -
Court II	-	-	-
Court Commissioner	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
Treasurer	-	-	-
Finance	-	-	-
Medical Examiner	-	-	-
Buildings and Grounds	1,682,739	2,359,173	51,041,990
Land Committee	1,200,374	-	-
Total general government	<u>2,883,113</u>	<u>2,359,173</u>	<u>51,041,990</u>
Health and human services:			
Veterans	-	-	-
Buildings and Grounds	-	-	341,561
Human Services	-	-	6,396
Child Support	-	-	-
Health Department	-	-	-
Land Committee	15,055	-	-
Total health and human services	<u>15,055</u>	<u>-</u>	<u>347,957</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	-	-	-
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><u>\$ 2,898,168</u></u>	<u><u>\$ 2,938,038</u></u>	<u><u>\$ 53,185,682</u></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
-	31,033	31,033
-	278,009	278,009
-	29,999	29,999
22,575	2,672,045	57,778,522
-	-	1,200,374
<u>22,575</u>	<u>3,339,750</u>	<u>59,646,601</u>
-	123,813	123,813
-	-	341,561
-	84,209	90,605
-	13,950	13,950
-	154,177	154,177
-	-	15,055
-	<u>376,149</u>	<u>739,161</u>
-	2,576,604	2,723,770
1,144,501	2,152,136	3,435,781
-	18,419	152,844
<u>483,843</u>	<u>-</u>	<u>483,843</u>
<u>1,628,344</u>	<u>4,747,159</u>	<u>6,796,238</u>
-	<u>157,295</u>	<u>157,295</u>
-	23,824	23,824
-	34,907	34,907
-	-	246,625
-	68,399	68,399
<u>231,095</u>	<u>-</u>	<u>231,095</u>
<u>231,095</u>	<u>127,130</u>	<u>604,850</u>
-	23,750	23,750
<u>10,000</u>	<u>-</u>	<u>1,717,240</u>
<u>10,000</u>	<u>23,750</u>	<u>1,740,990</u>
<u>\$ 1,892,014</u>	<u>\$ 8,771,233</u>	<u>\$ 69,685,135</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, 2014

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2014</u>
General Government:				
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	6,053	6,198	31,033
Finance	278,009	-	-	278,009
Extension	5,677	-	5,677	-
Medical Examiner	29,999	-	-	29,999
Buildings and Grounds	57,283,011	495,511	-	57,778,522
Land Committee	1,200,374	-	-	1,200,374
Total general government	<u>59,156,912</u>	<u>501,564</u>	<u>11,875</u>	<u>59,646,601</u>
Health and human services:				
Veterans	123,813	-	-	123,813
Buildings and Grounds	341,561	-	-	341,561
Human Services	84,209	6,396	-	90,605
Child Support	13,950	-	-	13,950
Health Department	149,102	5,075	-	154,177
Unclassified	15,055	-	-	15,055
Total health and human services	<u>727,690</u>	<u>11,471</u>	<u>-</u>	<u>739,161</u>
Public safety:				
Sheriff	2,709,939	138,694	124,863	2,723,770
Emergency Management	3,385,898	49,883	-	3,435,781
Buildings and Grounds	152,844	-	-	152,844
Unclassified	483,843	-	-	483,843
Total public safety	<u>6,732,524</u>	<u>188,577</u>	<u>124,863</u>	<u>6,796,238</u>
Public works:				
Emergency Management	157,295	-	-	157,295
Total public works	<u>157,295</u>	<u>-</u>	<u>-</u>	<u>157,295</u>
Conservation and development:				
Land Conservation	8,575	23,824	8,575	23,824
Zoning	37,605	12,531	15,229	34,907
Land Committee	246,625	-	-	246,625
Surveyor	80,276	4,377	16,254	68,399
Unclassified	231,095	-	-	231,095
Total conservation and development	<u>604,176</u>	<u>40,732</u>	<u>40,058</u>	<u>604,850</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>1,740,990</u>	<u>-</u>	<u>-</u>	<u>1,740,990</u>
Total governmental funds capital assets	<u>\$ 69,119,587</u>	<u>\$ 742,344</u>	<u>\$ 176,796</u>	<u>\$ 69,685,135</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.

Contents	Page
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.	134-141
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	142-145
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.	146-149
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.	150-151
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.	152-155

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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental activities:				
Net investment in capital assets	\$ 51,988,745	\$ 51,164,011	\$ 53,415,598	\$ 55,385,109
Restricted	1,398,375	1,397,384	4,197,292	3,537,722
Unrestricted	14,201,987	18,231,230	20,154,120	19,736,000
Total governmental activities net position	<u>\$ 67,589,107</u>	<u>\$ 70,792,625</u>	<u>\$ 77,767,010</u>	<u>\$ 78,658,831</u>
Business-type activities:				
Net investment in capital assets	\$ 1,206,461	\$ 1,272,870	\$ 1,479,761	\$ 1,883,700
Restricted	390,035	374,157	689,898	573,698
Unrestricted	695,410	870,510	688,020	701,645
Total business-type activities net position	<u>\$ 2,291,906</u>	<u>\$ 2,517,537</u>	<u>\$ 2,857,679</u>	<u>\$ 3,159,043</u>
Primary government:				
Net investment in capital assets	\$ 53,195,206	\$ 52,436,881	\$ 54,895,359	\$ 57,268,809
Restricted	1,788,410	1,771,541	4,887,190	4,111,420
Unrestricted	14,897,397	19,101,740	20,842,140	20,437,645
Total primary government net position	<u>\$ 69,881,013</u>	<u>\$ 73,310,162</u>	<u>\$ 80,624,689</u>	<u>\$ 81,817,874</u>

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

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 59,185,213	\$ 59,231,303	\$ 66,107,672	\$ 68,770,195	\$ 73,306,134	\$ 77,353,974
1,609,964	632,275	3,190,982	2,744,183	981,135	1,080,064
23,110,830	21,185,384	15,805,390	17,089,312	17,742,721	19,599,369
<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>	<u>\$ 98,033,407</u>
\$ 2,184,317	\$ 6,350,624	\$ 6,525,078	\$ 6,851,238	\$ 9,019,814	\$ 9,265,628
-	262,554	227,014	-	-	-
1,200,735	1,225,319	1,759,042	2,216,560	1,224,201	1,444,189
<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>	<u>\$ 10,709,817</u>
\$ 61,369,530	\$ 65,581,927	\$ 72,632,750	\$ 75,621,433	\$ 82,325,948	\$ 86,619,602
1,609,964	894,829	3,417,996	2,744,184	981,135	1,080,064
24,311,565	22,410,703	17,564,432	19,305,872	18,966,922	21,043,558
<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>	<u>\$ 108,743,224</u>

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenses				
Governmental activities:				
General government	\$ 11,681,841	\$ 10,446,849	\$ 11,784,649	\$ 12,875,347
Public safety	9,515,704	9,804,721	10,345,793	10,826,955
Public works	6,048,774	7,281,745	6,572,271	7,203,249
Culture, recreation, and education	740,395	694,209	791,389	952,138
Health and Human Services	24,758,848	24,230,559	24,409,080	24,928,649
Conservation and development	788,836	861,882	855,925	877,912
Interest on long-term debt	2,535,580	1,782,267	1,815,794	1,802,269
Total governmental activities expenses	<u>56,069,978</u>	<u>55,102,232</u>	<u>56,574,901</u>	<u>59,466,519</u>
Business-type activities:				
Timber sales	940,403	1,124,140	1,302,207	1,421,724
Recreation	283,198	252,067	364,621	248,946
Conservation	42,985	35,626	64,906	44,498
Total business-type activities expenses	<u>1,266,586</u>	<u>1,411,833</u>	<u>1,731,734</u>	<u>1,715,168</u>
Total primary government expenses	<u>\$ 57,336,564</u>	<u>\$ 56,514,065</u>	<u>\$ 58,306,635</u>	<u>\$ 61,181,687</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 6,060,205	\$ 6,234,210	\$ 6,638,705	\$ 6,886,786
Public safety	2,254,670	1,985,098	2,258,808	2,320,303
Public works	1,673,395	2,109,683	2,085,850	2,238,886
Health and Human Services	3,610,704	4,062,204	3,903,077	3,835,042
Other activities	397,730	414,086	415,002	378,541
Operating grants and contributions	22,096,797	21,565,616	23,746,313	22,508,607
Capital grants and contributions	552,617	451,628	1,181,771	966,905
Total governmental activities program revenues	<u>36,646,118</u>	<u>36,822,525</u>	<u>40,229,526</u>	<u>39,135,070</u>
Business-type activities:				
Charges for services:				
Timber sales	2,342,751	2,982,624	2,335,989	3,040,300
Recreation	30,761	32,901	33,263	30,175
Conservation	2,257	1,019	2,601	219
Operating grants and contributions	333,532	291,127	406,541	-
Capital grants and contributions	-	-	21,705	-
Total business-type activities program revenues	<u>2,709,301</u>	<u>3,307,671</u>	<u>2,800,099</u>	<u>3,070,694</u>
Total primary government program revenues	<u>\$ 39,355,419</u>	<u>\$ 40,130,196</u>	<u>\$ 43,029,625</u>	<u>\$ 42,205,764</u>
Net expense/revenue				
Governmental activities	\$ (19,423,860)	\$ (18,279,707)	\$ (16,345,375)	\$ (20,331,449)
Business-type activities	1,442,715	1,895,838	1,068,365	1,355,526
Total primary government net expense	<u>\$ (17,981,145)</u>	<u>\$ (16,383,869)</u>	<u>\$ (15,277,010)</u>	<u>\$ (18,975,923)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 12,221,547	\$ 12,789,167	\$ 13,113,680	\$ 13,662,061
Occupational taxes	175,518	185,913	198,977	218,167
Forest crop taxes	85,041	90,628	94,720	90,191
Sales taxes	3,054,263	3,089,938	3,313,105	3,221,800
Other taxes	570,250	626,812	628,227	587,257
Other revenue including				
Unrestricted investment earnings	1,888,001	2,464,505	4,630,208	1,783,600
Gain on sale of assets	480,961	519,698	574,644	221,922
Transfers	1,411,972	1,716,564	766,199	1,438,272
Total governmental activities	<u>19,887,553</u>	<u>21,483,225</u>	<u>23,319,760</u>	<u>21,223,270</u>
Business-type activities:				
Other revenue including				
Unrestricted investment earnings	27,992	42,765	37,074	379,048
Gain on sale of assets	-	3,592	902	5,062
Transfers	(1,411,972)	(1,716,564)	(766,199)	(1,438,272)
Total business-type activities	<u>(1,383,980)</u>	<u>(1,670,207)</u>	<u>(728,223)</u>	<u>(1,054,162)</u>
Total primary government	<u>\$ 18,503,573</u>	<u>\$ 19,813,018</u>	<u>\$ 22,591,537</u>	<u>\$ 20,169,108</u>
Change in Net Position				
Governmental activities	\$ 463,693	\$ 3,203,518	\$ 6,974,385	\$ 891,821
Business-type activities	58,735	225,631	340,142	301,364
Total primary government change in net position	<u>\$ 522,428</u>	<u>\$ 3,429,149</u>	<u>\$ 7,314,527</u>	<u>\$ 1,193,185</u>

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	11,877,089	\$ 17,634,412	\$ 12,389,268	\$ 11,497,679	\$ 6,832,181	\$ 6,256,760
	10,939,509	11,069,286	11,335,834	12,006,504	12,005,996	11,392,956
	6,554,710	7,218,176	6,550,810	7,941,788	8,019,114	7,819,520
	937,710	791,204	791,961	641,244	624,262	657,409
	17,671,442	13,269,186	12,704,553	12,100,733	12,093,594	13,147,753
	1,072,227	1,739,234	1,345,162	1,033,493	929,968	1,941,414
	<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>1,196,557</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>	<u>42,412,369</u>
	1,350,490	1,406,088	1,430,288	1,470,491	1,481,401	1,412,408
	502,306	186,116	403,931	429,758	400,391	381,567
	<u>45,067</u>	<u>30,649</u>	<u>32,653</u>	<u>40,632</u>	<u>34,987</u>	<u>41,952</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>1,835,927</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>	<u>44,248,296</u>
\$	7,481,916	\$ 7,227,321	\$ 7,401,939	\$ 7,330,528	\$ 2,040,876	\$ 2,029,194
	2,190,172	2,054,595	1,721,130	2,073,239	1,639,161	1,355,066
	1,719,910	1,719,910	1,821,397	1,874,352	2,137,640	2,018,118
	2,411,904	1,817,326	1,642,597	2,105,043	2,311,069	1,387,300
	390,182	389,047	379,495	394,813	395,190	386,366
	16,767,212	14,281,120	14,349,864	13,189,243	11,963,643	13,942,088
	<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>2,856,386</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>	<u>23,974,518</u>
	3,360,432	2,913,921	2,841,227	3,055,229	2,807,956	3,450,405
	32,757	34,041	38,476	35,890	34,859	35,920
	408	269	1,591	1,677	750	1,507
	-	-	-	-	-	-
	-	-	-	-	706,162	-
	<u>3,393,597</u>	<u>2,948,231</u>	<u>2,881,294</u>	<u>3,092,796</u>	<u>3,549,727</u>	<u>3,487,832</u>
\$	<u>35,907,011</u>	<u>30,595,722</u>	<u>31,871,386</u>	<u>31,502,667</u>	<u>26,291,671</u>	<u>27,462,350</u>
\$	(18,278,395)	\$ (25,652,359)	\$ (17,325,269)	\$ (18,213,072)	\$ (18,787,884)	\$ (18,437,851)
	<u>1,495,734</u>	<u>1,325,378</u>	<u>1,014,422</u>	<u>1,151,915</u>	<u>1,632,948</u>	<u>1,651,905</u>
\$	<u>(16,782,661)</u>	<u>(24,326,981)</u>	<u>(16,310,847)</u>	<u>(17,061,157)</u>	<u>(17,154,936)</u>	<u>(16,785,946)</u>
\$	14,054,257	\$ 14,474,714	\$ 14,858,125	\$ 15,030,118	\$ 15,271,535	\$ 15,768,164
	213,062	216,755	189,571	191,491	128,184	138,763
	101,008	109,814	125,327	110,111	93,965	122,416
	3,203,075	3,069,125	3,109,646	3,376,190	3,692,954	4,286,571
	630,816	678,299	690,436	770,844	752,115	862,624
	1,556,721	3,018,770	1,281,580	1,327,607	907,439	1,157,743
	226,389	137,189	340,935	205,220	294,992	491,936
	1,795,442	1,090,624	784,758	1,034,116	1,073,000	1,613,050
	<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>	<u>24,441,267</u>
	525,717	4,216,655	437,014	438,034	515,348	418,427
	-	2,036	5,959	831	100,920	8,520
	<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>(1,613,050)</u>
	<u>(1,269,725)</u>	<u>3,128,067</u>	<u>(341,785)</u>	<u>(595,251)</u>	<u>(456,733)</u>	<u>(1,186,103)</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>	<u>23,255,164</u>
\$	3,502,375	\$ (2,857,069)	\$ 4,055,109	\$ 3,832,625	\$ 3,426,300	\$ 6,003,416
	226,009	4,453,445	672,637	556,661	1,176,215	465,802
\$	<u>3,728,384</u>	<u>1,596,376</u>	<u>4,727,746</u>	<u>4,389,286</u>	<u>4,602,515</u>	<u>6,469,218</u>

DOUGLAS COUNTY, WISCONSIN
GOVERNMENTAL FUNDS 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>
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
2014	12,035,264	4,286,571	138,763	122,416	862,624	17,445,638

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

	<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>
General fund							
Nonspendable	\$ 571,906	\$	535,842	\$	2,501,422	\$	2,128,232
Restricted	1,161,200		804,017		332,602		362,553
Committed	1,741,705		1,415,883		2,496,024		3,486,803
Assigned	936,626		2,747,384		2,662,524		2,148,361
Unassigned	9,135,799		8,115,625		5,428,146		6,453,129
Total general fund	<u>\$ 13,547,236</u>	\$	<u>14,447,104</u>	\$	<u>13,420,718</u>	\$	<u>14,579,078</u>
All other governmental funds							
Restricted	\$ 341	\$	-	\$	-	\$	-
Committed	590,737		614,517		630,350		487,353
Assigned	1,196,188		1,577,546		1,730,420		1,436,777
Total all other governmental funds	<u>\$ 1,787,266</u>	\$	<u>2,192,063</u>	\$	<u>2,360,770</u>	\$	<u>1,924,130</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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Revenues				
Taxes	\$ 13,004,122	\$ 13,619,753	\$ 14,125,119	\$ 14,491,438
Intergovernmental	21,368,344	20,910,956	22,768,006	21,456,238
Licenses and permits	237,627	266,054	250,980	238,745
Fines, forfeits, and penalties	433,345	421,246	448,883	452,720
Charges for services	6,824,451	6,990,707	7,159,136	7,110,140
Investment earnings	710,991	1,061,097	1,374,880	749,235
Other	920,697	674,727	514,288	751,012
Total revenues	<u>43,499,577</u>	<u>43,944,540</u>	<u>46,641,292</u>	<u>45,249,528</u>
Expenditures				
Current:				
General government	3,696,553	3,712,341	4,582,900	4,637,136
Public safety	9,265,496	9,593,346	10,027,702	10,480,460
Public works	334,062	337,460	350,859	370,423
Health and human services	25,264,942	24,767,682	24,559,919	24,909,015
Culture, recreation, and education	181,311	177,804	758,611	935,438
Conservation and development	742,081	816,722	828,411	849,162
Debt service:				
Principal	950,000	1,260,000	1,225,000	1,365,000
Interest	1,670,010	1,763,715	1,879,894	1,827,131
Other	178,852	79,025	-	-
Capital outlay	869,688	1,161,244	362,456	834,222
Total expenditures	<u>43,152,995</u>	<u>43,669,339</u>	<u>44,575,752</u>	<u>46,207,987</u>
Excess of revenue over (under) expenditures	<u>346,582</u>	<u>275,201</u>	<u>2,065,540</u>	<u>(958,459)</u>
Other financing sources (uses)				
Transfers in	2,112,280	2,664,636	2,002,625	2,043,471
Transfers out	(2,130,615)	(6,499,922)	(3,123,527)	(1,026,953)
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	478,741	519,123	562,323	-
Total other financing sources (uses)	<u>504,006</u>	<u>1,749,162</u>	<u>(558,579)</u>	<u>1,016,518</u>
Net change in fund balances	<u>850,588</u>	<u>2,024,363</u>	<u>1,506,961</u>	<u>58,059</u>
FUND BALANCE, BEGINNING	12,431,824	13,282,412	15,306,775	16,813,736
RESTATEMENT	-	-	-	-
FUND BALANCE, BEGINNING AS RESTATED	<u>12,431,824</u>	<u>13,282,412</u>	<u>15,306,775</u>	<u>16,813,736</u>
FUND BALANCE, ENDING	<u>\$ 13,282,412</u>	<u>\$ 15,306,775</u>	<u>\$ 16,813,736</u>	<u>\$ 16,871,795</u>
Debt service as a percentage of noncapital expenditures	6.2%	7.1%	7.0%	7.0%

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$	14,774,384	\$ 15,135,693	\$ 15,491,849	\$ 16,003,792	\$ 16,110,700	\$ 17,445,638
	15,657,398	13,136,818	13,082,507	11,807,486	11,003,458	12,480,317
	244,218	269,523	283,761	301,728	295,377	287,685
	439,082	395,401	344,869	342,564	338,783	313,124
	5,572,196	4,869,796	4,402,320	5,237,332	5,019,072	3,854,305
	389,995	275,279	113,953	100,454	109,183	113,786
	790,963	713,749	1,382,558	861,967	910,916	1,248,040
	<u>37,868,236</u>	<u>34,796,259</u>	<u>35,101,817</u>	<u>34,655,323</u>	<u>33,787,489</u>	<u>35,742,895</u>
	4,783,943	4,621,777	4,563,748	4,478,398	4,319,602	4,636,204
	10,619,370	10,795,577	11,029,564	11,440,429	11,070,205	10,730,886
	356,857	341,083	330,088	328,632	340,758	351,416
	17,689,675	13,261,180	12,774,838	12,108,889	12,071,533	13,137,155
	932,348	775,574	655,576	611,456	597,760	639,014
	1,045,236	1,709,369	1,317,553	1,006,414	904,791	1,921,404
	1,505,000	1,665,000	1,965,604	11,250,000	8,393,752	2,792,906
	1,767,463	1,863,137	1,408,221	1,263,452	1,024,714	1,196,557
	-	-	-	138,050	-	-
	617,120	822,467	1,498,436	1,535,711	1,848,172	742,344
	<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>36,147,886</u>
	<u>(1,448,776)</u>	<u>(1,058,905)</u>	<u>(441,811)</u>	<u>(9,506,108)</u>	<u>(6,783,798)</u>	<u>(404,991)</u>
	3,261,510	3,061,574	2,025,104	1,859,937	2,345,344	2,914,458
	(1,744,123)	(2,495,384)	(2,860,151)	(1,956,726)	(1,549,616)	(1,787,755)
	-	9,250,000	-	9,075,000	5,958,752	-
	-	313,412	-	200,768	-	-
	-	(9,399,719)	-	-	-	-
	-	-	-	-	-	-
	<u>1,517,387</u>	<u>729,883</u>	<u>(835,047)</u>	<u>9,178,979</u>	<u>6,754,480</u>	<u>1,126,703</u>
	68,611	(329,022)	(1,276,858)	(327,129)	(29,318)	721,712
	16,871,795	16,940,406	16,611,360	15,334,502	15,810,814	15,781,496
	-	-	-	803,441	-	-
	<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>15,781,496</u>
\$	<u>16,940,406</u>	<u>\$ 16,611,384</u>	<u>\$ 15,334,502</u>	<u>\$ 15,810,814</u>	<u>\$ 15,781,496</u>	<u>\$ 16,503,208</u>
	8.5%	10.1%	9.9%	29.7%	24.3%	11.3%

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>
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
2014	3,198,547,900	139,222,100	50,234,500	3,287,535,500	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	Last Ten Fiscal Years									
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Douglas County:											
Operating		3.62	3.29	3.24	3.24	3.26	3.46	3.54	3.70	3.81	3.81
Debt Service		0.93	0.99	0.94	0.90	0.90	0.92	0.93	0.99	1.14	1.14
Total Douglas County	100.00%	4.55	4.28	4.18	4.14	4.16	4.38	4.47	4.69	4.95	4.95
City:											
Superior	100.00%	7.82	7.53	7.20	7.00	7.01	6.84	7.07	7.16	7.60	7.71
Villages:											
Lake Nebagamon	100.00%	3.90	3.37	3.08	3.20	3.07	3.26	3.55	3.58	3.59	3.73
Oliver	100.00%	4.81	4.22	3.73	3.36	3.06	2.99	2.96	2.90	3.11	3.44
Poplar	100.00%	2.96	2.79	2.66	2.52	2.51	2.49	2.35	2.35	2.80	2.52
Solon Springs	100.00%	4.28	4.54	4.49	5.22	4.35	4.49	4.92	4.78	5.41	5.79
Superior	100.00%	3.22	3.11	3.67	3.64	3.89	3.53	3.67	3.55	3.73	5.42
Towns:											
Amnicon	100.00%	0.80	0.95	0.77	0.74	0.86	0.92	0.98	1.09	1.15	1.74
Bennett	100.00%	3.33	3.14	2.99	2.68	2.66	2.65	2.80	2.82	3.07	3.11
Brule	100.00%	3.37	3.37	2.94	2.94	2.71	2.77	2.95	2.97	3.28	3.32
Cloverland	100.00%	2.51	2.45	5.13	4.29	4.40	3.63	3.99	4.15	4.56	4.20
Dairyland	100.00%	0.87	0.88	0.82	0.76	0.70	0.72	0.77	0.83	0.83	0.85
Gordon	100.00%	2.10	1.92	2.04	1.83	1.46	1.67	1.83	1.82	1.80	1.97
Hawthorne	100.00%	1.85	1.40	0.94	0.85	1.24	1.15	1.19	1.41	1.71	1.81
Highland	100.00%	3.42	3.26	2.88	2.70	2.52	2.81	2.57	2.50	2.88	2.91
Lakeside	100.00%	1.68	1.54	1.41	1.30	1.40	1.43	1.62	1.40	1.40	1.90
Maple	100.00%	1.98	1.69	1.65	1.57	1.60	1.54	1.56	1.60	1.91	2.87
Oakland	100.00%	2.90	2.68	2.51	2.45	2.34	2.29	2.35	2.34	2.34	2.39
Parkland	100.00%	1.51	1.44	1.29	1.26	1.18	1.22	1.30	1.30	1.27	1.21
Solon Springs	100.00%	1.40	1.30	1.24	1.18	1.18	1.12	1.28	1.11	1.18	1.16
Summit	100.00%	0.93	0.82	0.71	0.65	0.70	0.73	0.78	1.38	0.83	0.83
Superior	100.00%	0.67	0.63	0.58	0.55	0.58	0.53	0.55	0.68	0.92	0.82
Wascott	100.00%	1.70	1.89	1.86	1.83	1.70	1.62	1.76	1.64	1.84	2.10
School Districts:											
Superior	100.00%	9.12	8.22	7.89	7.88	7.95	8.39	9.21	9.20	9.75	10.19
Solon Springs	100.00%	11.13	10.73	9.58	9.36	10.81	11.09	11.84	10.25	10.32	10.76
Maple	66.43%	7.63	6.69	6.38	8.41	8.87	9.78	10.69	11.31	12.17	12.64
Northwood (Minong)	52.00%	6.32	5.97	5.63	5.39	5.50	5.60	6.15	6.06	5.96	5.83
Webster	2.95%	5.73	5.40	5.06	4.94	5.16	5.42	5.91	5.64	6.00	5.99
Drummond	1.84%	5.25	4.69	4.31	4.20	4.08	4.02	4.08	3.82	3.83	4.06
Technical College:											
Wisconsin Indianhead	12.10%	1.09	1.03	0.98	0.97	0.99	1.06	1.14	1.18	1.24	1.25

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>	<u>2014</u>			<u>2005</u>		
		<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	0.96%	30,420,000	1	1.19%
Calumet Superior LLC	Oil refinery	23,139,300	2	0.69%			
Dome Petroleum Corp.	Research & development	22,357,500	3	0.67%	22,723,100	2	0.89%
Walmart Real Estate Trust	Retail store	13,103,800	4	0.39%	10,482,700	3	0.41%
Harvest States Corporation	Farmers' cooperative	10,000,000	5	0.30%	10,000,000	5	0.39%
1101 Building LTD Partnership	Manufacturer	9,417,000	6	0.28%	4,857,300	10	0.19%
Menard Inc.	Retail store	8,979,500	7	0.27%	10,039,300	4	0.39%
Exodus Real Estate Holdings LLC	Real estate	8,634,600	8	0.26%	-		
St. Mary's Hospital	Health care	8,022,500	9	0.24%	8,022,500	6	0.31%
Kutz Mariner LTD	Health care	7,742,300	10	0.23%	5,288,800	9	0.21%
Lund-Hill Associates	Real estate	N/A	N/A	N/A	5,804,700	7	0.23%
Dayton Hudson Corporation	Retail store	N/A	N/A	N/A	5,359,100	8	0.21%
Total		<u>\$ 143,399,000</u>		<u>4.30%</u>	<u>\$ 112,997,500</u>		<u>4.42%</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>
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	66,973,725	97.21%	2,054,074	69,027,799	95.14%	3,524,488	5.12%
2014	16,277,751	67,948,725	66,399,235	97.72%	2,156,734	68,555,969	95.67%	3,103,563	4.57%

(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

Fiscal Year	Population (1)	Equalized Assessed Value (2)	Bonded Debt (3)	Ratio of Indebtedness to Equalized Assessed Value	Bonded Debt to Personal Income	Bonded Debt Per Capita
2005	43,870	2,812,082,800	35,530,000	1.26%	3.20%	809.89
2006	43,932	3,060,597,200	39,270,000	1.28%	3.38%	893.88
2007	44,096	3,271,006,300	38,045,000	1.16%	3.12%	862.78
2008	44,326	3,391,030,600	36,680,000	1.08%	2.98%	827.51
2009	44,448	3,476,195,700	35,175,000	1.01%	2.67%	791.37
2010	44,159	3,393,559,300	33,990,000	1.00%	2.53%	769.72
2011	44,176	3,365,416,600	32,025,000	0.95%	2.31%	724.94
2012	44,191	3,254,188,700	29,850,000	0.92%	2.02%	675.48
2013	44,084	3,184,184,500	33,373,752	1.05%	2.21%	757.05
2014	44,196	3,287,535,500	30,580,846	0.93%	(4)	691.94

(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) General Obligation Debt of \$31,176,659 net of bond premium of \$595,813.

(4) Data not available.

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

December 31, 2014

<u>Name of Government</u>	Net General Obligation Debt <u>Outstanding</u>	Estimated Percentage <u>Applicable (1)</u>	Amount Applicable <u>to Government</u>
DIRECT DEBT:			
Douglas County (2)	\$ 30,578,731	100.00%	\$ 30,578,731
OVERLAPPING DEBT:			
City:			
Superior	51,350,749	100.00%	51,350,749
Villages:			
Lake Nebagamon	483,162	100.00%	483,162
Oliver	27,560	100.00%	27,560
Poplar	903,400	100.00%	903,400
Solon Springs	1,515,375	100.00%	1,515,375
Superior	101,903	100.00%	101,903
Towns:			
Amnicon	611,620	100.00%	611,620
Bennett	100,000	100.00%	100,000
Brule	328,870	100.00%	328,870
Cloverland	222,664	100.00%	222,664
Dairyland	79,730	100.00%	79,730
Gordon	607,214	100.00%	607,214
Hawthorne	118,582	100.00%	118,582
Highland	358,832	100.00%	358,832
Lakeside	141,302	100.00%	141,302
Maple	545,234	100.00%	545,234
Oakland	-	100.00%	-
Parkland	248,589	100.00%	248,589
Solon Springs	63,629	100.00%	63,629
Summit	157,886	100.00%	157,886
Superior	269,946	100.00%	269,946
Wascott	297,137	100.00%	297,137
School Districts:			
Superior	33,930,000	100.00%	33,930,000
Solon Springs	244,687	100.00%	244,687
Maple	31,400,000	69.70%	21,885,800
Northwood (Minong)	385,000	52.70%	202,895
Webster	5,210,000	2.30%	119,830
Drummond	1,630,000	1.60%	26,080
VTAE District:			
Wisconsin Indianhead	26,865,000	12.10%	3,250,665
Subtotal overlapping debt	<u>158,198,071</u>		<u>118,193,340</u>
Total direct and overlapping debt	<u>\$ 188,776,802</u>		<u>\$ 148,772,071</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.

(2) General obligation debt of \$31,176,659 net of premium (\$595,813) and debt service fund balance (\$2,115)

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt limit	\$ 140,604,140	\$ 153,029,860	\$ 163,550,315
Total net debt applicable to limit	<u>35,415,988</u>	<u>39,156,979</u>	<u>37,931,979</u>
Legal debt margin	<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	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>	<u>2014</u>
\$ 169,551,530	\$ 173,809,785	\$ 169,677,965	\$ 168,270,830	\$ 162,709,435	\$ 161,226,120	\$ 166,888,500
<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>30,578,731</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>	<u>\$ 136,309,769</u>
21.57%	20.17%	19.96%	18.96%	18.27%	20.62%	18.32%

Legal Debt Margin Calculation for Fiscal Year 2014

Equalized value of real and personal property (TID IN)	<u>\$ 3,337,770,000</u>
Debt limit - five percent of equalized value	<u>\$ 166,888,500</u>
Debt applicable to limit:	
General obligation debt	30,580,846
Less amount set aside for repayment of general obligation debt	<u>2,115</u>
Total net debt applicable to limit	<u>30,578,731</u>
Legal Debt Margin	<u>\$ 136,309,769</u>

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

Fiscal Year	(1) <u>Population</u>	(2) Personal Income (Millions of Dollars)	(2) Per Capita Personal Income	(4) <u>School Enrollment</u>	(5) <u>Unemployment Rate</u>
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	44,279	1,508	34,363	6,334	6.2%
2014	44,196	(3)	(3)	6,478	5.7%

(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>2014</u>			<u>2005</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	3	1.7%
University of Wisconsin- Superior	250-499	4	1.7%	250-499	2	1.7%
City of Superior	250-499	5	1.7%	250-499	5	1.7%
County of Douglas	250-499	6	1.7%	250-499	6	1.7%
Customerlink LLC	250-499	7	0.8%	N/A	N/A	N/A
St. Mary's Hospital	250-499	8	0.8%	100-249	10	0.8%
Enbridge Employees Services Inc	250-499	9	0.8%	N/A	N/A	N/A
School District of Maple	100-249	10	0.8%	100-249	7	0.8%
Jeff Foster Trucking	N/A	N/A	N/A	100-249	8	0.8%
Murphy Oil	N/A	N/A	N/A	100-249	9	0.8%
			15.1%			15.1%

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>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>2014</u>
General government	67.9	66.3	63.3	64.4	69.5	67.1	65.3	65.2	65.8	66.5
Public safety										
Sheriff and jail administration	11.0	11.0	11.0	11.0	11.0	11.0	11.5	12.3	12.3	12.0
Deputies	27.0	27.0	27.0	27.0	28.0	28.0	28.3	28.0	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	39.0	39.0	38.0	34.0	34.0
Emergency management	2.0	2.0	2.0	2.0	2.0	2.0	2.8	2.8	2.8	2.8
Communications center	1.0	12.0	12.0	13.0	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	31.0	31.0	31.0	30.0	29.6	30.1	29.6	29.6	29.8
Health and human services	90.0	86.0	86.0	77.5	80.1	73.2	71.2	71.0	71.8	71.9
Culture, recreation and education	5.1	5.1	5.1	5.1	-	1.5	1.5	1.0	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	4.0	4.0	4.0	4.0
Foresters and forestry technicians	10.3	11.5	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>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>	<u>291.9</u>

Source: Douglas County Adopted Budgets

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

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>General Government</u>											
Courts											
Criminal cases											
Felony	400	320	341	317	297	276	276	363	423	456	475
Misdemeanor	562	606	513	509	447	429	429	425	477	541	587
Traffic	347	378	366	352	295	220	220	264	221	223	229
Civil cases	558	583	697	673	730	708	708	630	463	409	404
Small claims	1,076	1,051	1,321	1,584	1,660	1,592	1,592	1,716	1,468	1,173	1,281
Family	398	392	389	375	409	386	386	364	402	382	329
Paternity	26	33	38	50	27	36	36	46	43	22	24
Traffic	6,319	6,010	6,703	6,357	6,473	6,076	6,076	6,122	6,399	5,586	5,275
Ordinances	2,025	2,040	1,745	1,622	1,570	1,626	1,626	1,510	1,416	1,516	1,515
Juveniles	182	120	124	133	106	117	117	-	116	140	96
Juvenile ordinances	551	649	558	511	504	426	426	422	317	280	304
Conservation	279	360	285	276	283	183	183	150	130	99	79
Register of Deeds											
Real estate documents	11,931	10,678	10,476	8,577	9,574	8,865	8,865	7,595	8,586	7,859	6,695
Birth certificates	19	17	10	15	13	15	15	-	-	939	837
Death certificates	296	292	300	284	249	247	247	282	270	2,145	2,061
Marriage licenses	233	265	226	246	231	212	212	247	238	892	862
Domestic partnerships									2	1	-
County Clerk											
Marriage licenses issued	242	258	232	250	240	213	213	246	245	200	241
Domestic partnerships issued	n/a	n/a	n/a	n/a	7	2	2	2	1	1	-
Parcels setup for bidding	78	35	54	29	33	21	21	56	48	47	104
Parcels acquired by tax deed	46	51	24	32	51	44	44	31	38	-	72
County Board meetings	15	13	12	13	12	13	13	12	13	11	13
County Board committee meetings	154	149	136	158	132	146	146	135	92	119	110
Elections	2	4	2	4	2	4	4	2	5	2	3
Passport applications accepted	686	1,011	1,287	598	590	460	460	353	410	450	365
Passport photos taken	n/a	n/a	n/a	n/a	61	302	302	221	250	370	289
Treasurer											
General receipts	2,863	2,249	2,282	2,331	2,572	2,322	2,322	2,299	2,200	2,177	2,401
Municipalities provided collection services	17	16	16	18	18	18	18	20	20	20	20
Finance											
General checks issued	12,275	11,558	11,567	11,131	10,401	9,640	9,640	7,652	6,240	5,649	6,305
ACH payments issued	N/A	N/A	N/A	N/A	N/A	1,141	1,141	1,706	2,609	3,156	2,904
Payroll check and auto deposits issued	8,712	8,740	8,776	8,688	8,727	8,562	8,562	8,503	8,192	8,192	8,123
Medical Examiner											
Investigations	186	169	187	176	173	154	154	191	199	206	231
Cremations	160	165	185	178	162	172	172	198	208	217	214
Autopsies	33	21	31	23	23	29	29	18	18	22	20
Central Supply											
Pieces of mail processed	134,595	145,702	158,196	160,863	173,384	136,073	136,073	109,253	104,933	102,597	88,318
Number of copies made	667,200	629,747	621,048	692,745	334,107	308,026	308,026	183,672	312,595	214,382	200,669
Number of pages faxed	1,329	1,258	667	774	513	303	303	235	n/a	n/a	n/a
Information Services											
Average computer response time	0.3	0.3	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Number of authorized users	125	155	150	159	140	139	139	140	140	117	96
Land Records											
Tax statements	36,233	37,582	37,718	37,843	37,609	36,905	36,905	37,658	37,631	37,544	37,527
Parcels updated	22,781	17,950	23,624	19,579	16,855	15,436	15,436	19,913	17,472	13,100	14,158
Copies	271	2,798	1,468	646	251	48	48	11	29	168	2
Public maps	973	905	616	233	383	279	279	326	276	255	205
Inter-departmental maps	216	159	205	35	30	67	67	21	4	1	2
Plat books sold					734	436	436	561	516	500	406
Public access mapping website visits	n/a	n/a	10,000	10,500	11,000	23,000	23,000	48,500	56,813	58,810	64,663
<u>Health and Human Services</u>											
Veterans Administration											
Veterans served	4,751	4,655	4,544	4,470	4,341	4,205	4,205	4,057	3,910	4,335	4,325
Human Services											
Clients served											
Supportive home care	16	15	17	17	4	4	4	4	4	1	1
Adult protective services	77	75	82	76	118	81	81	157	152	203	215
ADRC information & assistance	n/a	n/a	n/a	n/a	912	2,629	2,629	3267	2,108	1,423	1,198
Guardianship/Watts Reviews	149	n/a	112	132	51	88	88	68	71	76	70
Case management	94	91	94	101	111	158	158	198	103	117	160
Mental health programs	600	528	568	584	591	628	628	515	402	332	291
AODA programs	489	430	423	411	408	506	506	439	484	507	574
Community options program assessments	156	179	189	104	76	n/a	n/a	n/a	n/a	n/a	n/a
Juvenile court intake	417	306	302	275	265	274	274	293	282	309	291
Juvenile voluntary services	42	62	58	66	83	78	78	3	73	14	5
Maltreatment investigations	336	382	342	271	311	352	352	269	249	353	312
Birth to three	78	72	83	88	81	61	61	89	88	96	54
Medical assistance program	3,802	3,853	n/a								
Food stamp program	2,251	2,372	2,498	2,944	3,411	2,619	2,619	3717	3,730	7,432	6,837
Child care assistance	410	439	454	431	303	320	320	351	385	353	238
WHEAP	1,865	1,995	1,945	2,073	2,137	2,687	2,687	2758	2,410	2,432	2,363
General assistance	129	52	41	22	13	5	5	4	10	4	9

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

	2005	2006	2007	2008	2009	2010	2011	2011	2012	2013	2014
Health Services											
Public Nursing Services											
Immunizations	2,894	2,267	2,280	2,241	5,267	4,820	4,820	1410	367	357	278
New baby visits	140	135	203	252	206	357	357	276	248	244	176
Prenatal care visits	90	85	57	136	451	350	350	443	302	79	125
Health check screenings	153	177	91	60	20	62	62	n/a	n/a	n/a	n/a
Children's elevated blood level follow-up	-	43	25	17	8	7	7	10	3	17	12
School health education	100	300	300	300	300	300	300	300	300	300	300
Communicable diseases	175	121	162	164	174	213	213	208	220	203	205
Sexually transmitted diseases	126	144	144	160	116	128	128	139	206	202	168
WI well women clients	214	150	205	181	174	135	135	123	112	93	38
Alzheimer's family & caregiver support	13	17	17	15	8	12	12	9	7	7	10
Drug screening tests-urine	n/a	22	49	62	32	22	22	47	61	69	38
Community education											
Presentations	50	62	65	60	75	60	60	30	10	25	20
Attendees	3,500	5,000	5,000	5,000	6,000	5,000	5,000	4,000	1,000	1,600	1,800
Children's oral health	n/a	n/a	148	163	200	117	117	n/a	n/a	n/a	n/a
Children with special health care needs	21	22	17	17	25	19	19	22	4	22	13
Home health											
Clients	189	129	92	n/a							
Visits	4,346	3,425	3,225	n/a							
Environmental health services											
Public health nuisance abatement/investigations	290	232	181	232	214	153	153	165	157	311	265
Home lead hazard inspections	116	37	55	39	23	14	14	4	7	2	4
Regulated facility inspections	692	683	687	693	519	707	707	667	574	617	580
Sample collection	710	699	641	668	424	390	390	452	347	297	329
Community education											
Presentations	5	23	40	88	9	1	1	8	7	6	4
Attendees	72	400	762	735	406	11	11	87	1,000	750	590
Environmental health lab											
Water samples analyzed	1,082	1,404	1,703	1,659	1,411	1,380	1,380	1,258	1,247	977	1,089
Milk analysis	509	525	670	571	618	599	599	595	616	571	559
Spore tests (tattoo)	6	4	-	-	-	-	-	-	-	-	-
Beach sample analysis	386	325	305	313	2	-	-	n/a	n/a	n/a	n/a
Public Safety											
Sheriff											
Restraining orders issued	99	67	76	70	77	65	65	70	90	90	90
Arrest made	464	525	481	489	450	404	404	382	436	447	447
Warrants issued	1,090	1,355	1,954	2,124	1,916	1,770	1,770	1,802	1,266	1,916	1,916
Citations issued	1,317	1,351	1,198	1,182	1,252	1,337	1,337	1,130	1,461	1,213	1,213
Warrants served	978	1,162	1,577	1,578	1,688	1,481	1,481	1,458	1,148	1,398	1,398
Jail											
Admissions	3,353	3,380	3,443	3,327	3,037	2,841	2,841	2,752	3,539	3,146	3,123
Male	2,751	2,760	2,788	2,683	2,455	2,306	2,306	2,160			
Female	602	620	655	644	582	535	535	592			
Average daily population	181	185	207	205	189	167	167	144	171	170	164
Conservation and Development											
Zoning											
Sanitary permits	202	224	214	155	126	118	118	118	113	120	124
Land-use permits	638	713	637	556	547	598	598	579	585	556	539
Conditional use permits	100	84	114	60	85	70	70	57	58	58	48
Variances	37	40	37	28	19	25	25	34	21	21	23
Zone changes	25	28	28	13	21	12	12	9	7	13	8
Certified survey maps	36	40	29	26	18	12	12	26	15	22	15
Plats	9	5	5	1	-	-	-	-	1	-	-
Privy permits	33	27	22	17	12	13	13	17	18	12	18
Address signs	225	203	116	112	114	113	113	87	97	63	63
Site inspections	1,507	1,583	1,416	1,123	1,026	1,079	1,079	1,045	1,028	985	962
Culture and Recreation											
Camping permits issued											
Lucius Woods	1,049	1,177	1,307	1,062	1,227	1,150	1,150	1,150	1,051	1,043	945
Gordon Dam	1,057	1,137	1,021	973	934	1,150	1,150	990	886	829	970
Mooney Dam	146	82	105	104	102	176	176	85	130	147	173
Special camping permits issued	96	75	98	84	89	82	82	78	70	54	54
Highways and Streets											
Asphalt wedging/leveling(miles)	10	4	1	1	2	6	6	1	6	7	4
Crack filling (miles)	2	-	-	-	18	50	50	7	-	-	-
Culvert replacements	28	11	18	41	16	46	46	16	52	19	20
Boxculvert replacements	-	-	-	1	-	-	-	1	-	-	1
Pulverize and pave (miles)	7	8	12	10	5	8	8	17	0	6	6
Overlay (miles)	5	8	-	0	-	-	-	1	7	-	1
STP Projects											
Bridge replacements	1	-	-	1	-	-	-	-	-	1	-
Reconstruction (miles)	6	5	1	-	5	-	-	5	4	4	3
Business Activities											
Forestry											
Trees planted	288,000	188,000	372,000	430,000	170,000	170,000	171,000	32,000	198,000	168,000	528,980
Timber Sales	\$ 2,594,777	\$ 3,365,111	\$ 2,489,509	\$ 3,070,450	\$ 3,670,493	\$ 3,252,589	\$ 3,252,589	\$ 3,261,414	\$ 3,194,470	\$ 3,007,743	\$ 3,618,477

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

Source: Douglas County Departmental Data

CAPITAL ASSETS BY FUNCTION
Last Ten Fiscal Years

	<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>2014</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	1.00
Automobiles	26.00	25.00	25.00	24.00	25.00	27.00	24.00	24.00	24.00	24.00
Trucks	8.00	11.00	12.00	13.00	12.00	15.00	14.00	14.00	14.00	14.00
Van	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Ambulance	1.00	1.00	-	-	-	-	-	-	-	0.00
Boats	2.00	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	1.00
ATVs	2.00	3.00	4.00	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	2.00
Recon Robotics	-	-	-	-	-	-	1.00	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	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	4.00	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	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	4.00	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	6.00	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	58.00	59.00	64.00	62.00	62.00	58.00	62.00	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	8.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00
Graders	5.00	5.00	5.00	6.00	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	338.84	337.06	339.91	337.00	337.00	337.00	337.06	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	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
ATVs	4.00	4.00	4.00	4.00	4.00	4.00	5.00	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	0.00
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	0.00
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	1.00	1.00	1.00	1.00	1.00	0.00
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	302.50
Miles of Cross-Country Ski Trails	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.30
Miles of State Funded Winter ATV Trails	295.80	295.80	295.80	295.80	295.80	299.60	299.60	299.60	299.60	302.10
Miles of State Funded Summer ATV Trails	82.40	82.40	82.40	82.40	82.40	86.20	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	2.00	2.00	2.00	2.00	2.00	0.00
Garage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00
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	2.00	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	0.00
Pickup	9.00	12.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00
Acres of County Forest Land	269,794	272,838	272,838	272,838	272,838	273,004	273,004	273,004	273,004	278,763
Miles of County Forest Roads	94.70	95.65	95.65	95.65	95.65	96.49	97.30	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

